

Louis M. Balducci

TAX & BUSINESS SERVICES

Mr. Balducci is a director in the Firm's Tax and Business Services division and Accounting Services group which provide comprehensive accounting and tax services to closely-held business and their owners. He has more than 30 years of accounting, tax and finance experience and also provides consulting services to the energy industry.

Mr. Balducci is a leader in Marcum's Energy practice and has extensive experience with renewable, fossil and nuclear energy. His comprehensive accounting and tax background allows him to be engaged with his clients from the initial planning stage through development, construction and operation of energy projects.

Mr. Balducci is a specialist in the nuclear decommissioning accounting, treasury and tax areas. He worked with the Federal Energy Commission regarding the accounting for shut-down nuclear plants; established the accounting procedures and reporting for one of the first decommissioned plants; was instrumental in the selection and oversight of the trustees and fund managers for nuclear decommissioning trusts (NDT's); and provided testimony in support of NDT models used to support decommissioning collections.

Prior to joining the Firm, Mr. Balducci was a Controller and Treasury Manager for a nuclear utility during both operating and decommissioning years. He provided utility ratemaking guidance; implemented accounting procedures; and managed the finance, tax, accounting and treasury functions.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Massachusetts Society of Certified Public Accountants (MSCPA)
Utility Decommissioning Tax Group
Boy Scouts of America

Articles, Seminars & Presentations

NDT Cost Estimates and NDT Trust Modeling, EPRI International
Decommissioning and Radioactive Waste Workshop, October 2009
Outsourcing Your Decommissioning Process, Investment Management
Institute, Nuclear Decommissioning Trust Forum, January 2009
Integrating Tax Planning with NDT Estimating, Funding & Spending,
Nuclear Decommissioning Trust Fund Study Group, Annual Conference,
May 2006
Does Your NDT Need a Financial Planner, Nuclear Decommissioning Trust
Fund Study Group, Annual Conference, May 2006



Louis M. Balducci, CPA*
Director

SUBJECT MATTER EXPERTISE

Accounting Services
Project Management
Tax
Consulting

PRACTICE FOCUS

Energy
Closely-Held Businesses
Individuals

EDUCATION

Master of Science, Taxation
Bentley College

Bachelor of Science,
Business Administration
University of Massachusetts
at Amherst



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MEMBER

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