Robert Andreatta is Genentech’s controller and chief accounting officer. In this role, Andreatta is an officer of the company and is responsible for reviewing all corporate and functional accounting matters, managing the monthly accounting close process, delivering financial results internally and externally, and managing the corporate financial service organization, corporate accounting and reporting groups as well as the business support and compliance services provided by the Collaboration and Tax finance groups.

Andreatta joined Genentech in 2003 as director, Collaborations Finance. He has held positions of increasing responsibility including director, Corporate Accounting and Reporting and senior director, Corporate Finance and assistant controller. Andreatta was appointed controller in 2006 and named chief accounting officer in April 2007.

Prior to his employment with Genentech, Andreatta was chief operating officer and chief financial officer at HopeLink Corporation. Prior to that, he was an audit partner with KPMG.

Andreatta holds a Bachelor of Science in accounting from Santa Clara University.
JAMES G. CAMPBELL

Corporate Controller and VP of Finance
Intel Corporation

James G. Campbell is vice president of Finance and Enterprise Services and corporate controller. He is responsible for global accounting, financial services and financial reporting. Campbell also leads and manages the international controllers responsible for financial services, statutory compliance and business support for the Technology and Manufacturing Group and Sales and Marketing Group for all locations outside of the U.S. Campbell joined Intel in 1981.

Previously, Jim was based in Europe, responsible for Intel's international finance operations. He has also been manager of Intel's Financial Information Systems, responsible for designing, developing and implementing Intel's financial applications. In addition, he has served as Asia regional audit manager, Microprocessor Group Controller and European controller.

Jim received his bachelor's degree in business and accounting from California State University, East Bay in 1980. He is a CPA and is a member of the Financial Executives International Committee on Corporate Reporting and was a member of the PCAOB Standing Advisory Group 2004 and 2005. Jim is a member of Portland State University’s Accounting Advisory committee.

TOM CAMPBELL

Dean
Haas School of Business

Tom Campbell is the thirteenth dean of the Haas School of Business, a position he has held since August 2002. He formerly held positions of US Congressman, California State Senator, Stanford University law professor, and, recently, California’s Director of Finance. At UC Berkeley, Dean Campbell has focused his efforts on moving the Haas School forward to be among the very top business schools in the world by achieving financial self sufficiency and by building on its excellence in teaching, research, and public service. He is leading efforts to expand the school’s faculty from 60 to 90 full time, tenure track positions to achieve parity with other top schools. Haas is about one-third of the way toward this hiring goal. The school now pays market rate salaries to attract and retain the best professors.

In December 2004, Dean Campbell took a one-year leave of absence from the school after being appointed by Governor Arnold Schwarzenegger to be director of the California Department of Finance. He returned as dean of the Haas School in November 2005.
Prior to joining the Haas School in 2002, Dean Campbell was a law professor at Stanford University Law School for 19 years, beginning in 1983. He was elected five times to represent the Silicon Valley area of California in the United States Congress. Among his legislative achievements were authorship of the 1998 Food Bank Relief Act and the 2000 Peace Corps Reauthorization Act.

Campbell also was elected as a California state senator in 1993. During a two-year term, he earned ratings by the Sacramento-based *California Journal* as the most ethical state senator, the best overall senator and the state Senate's best problem solver.

A native of Chicago, Campbell earned his bachelor's and master's degrees in economics at the University of Chicago, and a law degree from Harvard in 1976. He returned to the University of Chicago, earning a Ph.D. in economics there in 1980. His dissertation was the first quantitative measurement of discrimination against women in federal civil service employment.

ANTHONY COPE
*Immediate Past Board Member IASB*

Anthony Cope retired as a member of the International Accounting Standards Board in June 2007, after serving two terms on the Board. He had been appointed as an inaugural member of the IASB in April 2001. Before that, he had been a member of the US Financial Accounting Standards Board since 1993. Before appointment to the FASB, Mr. Cope worked in the investment business in Boston beginning in 1963. He was associated with Wellington Management Company from 1969, and at the time of his appointment to the FASB was a Senior Vice President and Partner in the firm, and Director of Fixed Income Credit Research.

A holder of the Chartered Financial Analyst designation, Mr. Cope has been an active member of the former Association for Investment Management & Research (AIMR), (now CFA Institute). A past President of the Boston Security Analysts Society, he was a member or Chair of various AIMR Committees, including the Financial Accounting Policies Committee, the Corporate Information Committee and the SEC Liaison Committee. In 1992, he was awarded the CFA Institute’s Distinguished Service Award.

A native of England, Mr. Cope holds a Masters degree from Cambridge University.
Solomon Darwin is the Executive Director, Center for Financial Reporting and Management, Haas School of Business at the University of California, Berkeley. He also teaches in the evening MBA and Executive Education Programs. Prior to joining UC Berkeley was Associate Professor of Clinical Accounting at the University of Southern California from 1996 - 2005 and Visiting Professor at Wuhan University in China (summer 2005), EMLyon School of Management in France (summer 2005) and Euromed School of Management in France (summers 1999 - 2004).

Professor Darwin was Senior Manager and Vice President of Finance for Bank of America in 1995, Vice President of Finance at First Interstate Bank from 1993 - 1995, Corporate Controller/Vice President for Glenfed, Inc., from 1984 - 1992 and Senior Financial Analyst for Motorola, Inc., from 1980 - 1983. Professor Darwin has served as President and Chairman of Project India since 1986 and President of Hope for People International since 2005.

In addition to his many academic and professional accomplishments, Professor Darwin has been recognized by his peers and students with numerous awards including the Golden Apple Teaching Awards in 1997 and 2001 from the Marshall Business School, University of Southern California, the Most Innovative Teacher Award in 2000 from USC, the “Who’s Who Among America’s Teachers” National Teaching Award in 2002, 2004 and 2005, the Motor Board Outstanding Professor Award in 2003 and the Professor of the Year Award in 2003 (National Greek Society - Gamma Sigma Alpha).

Professor Darwin is a frequent lecturer on complex financial issues. He received his B.A. degree from San Francisco State University, his MBA from Golden Gate University, his MCCP from Harvard University, Graduate School of Business.
In July 2000 D.J. Gannon joined Deloitte & Touche as a partner where he specializes in international accounting and financial reporting, as well as global regulatory and professional issues.

Mr. Gannon is the leader of the IAS Centre of Excellence for the Americas region. Prior to that he was the leader of International Financial Accounting Services, a group within the firm’s Global Offerings Services Group that assists companies in implementing or converting to IFRSs.

Mr. Gannon is chairman of the American Institute of Certified Public Accountants’ International Practices Task Force and the AICPA’s Accounting Standards Executive Committee’s Short-Term International Convergence Task Force. He is active in speaking and writing on a variety of global financial reporting topics.

From November 1997 through June 2000, he served as a Professional Accounting Fellow in the Office of the Chief Accountant of the U.S. Securities and Exchange Commission. In this capacity, worked as a liaison with international accounting and auditing standard setting bodies, including the International Accounting Standards Committee (now the International Accounting Standards Board), the IASC’s Standing Interpretations Committee (now the International Financial Reporting Interpretations Committee) and the International Auditing Practices Committee (now the International Auditing and Assurance Standards Board). He participated in the research and development of SEC staff positions on international accounting and reporting issues, consulted with foreign registrants on a variety of accounting, auditing and reporting matters, and assisted in the development of the SEC’s Concept Release, *International Accounting Standards*.

While at the Commission, he also participated extensively in the activities of the International Organization of Securities Commissions (IOSCO). He served on IOSCO’s Working Party No. 1 on Multinational Disclosure and Accounting and its Accounting and Auditing Subcommittee and worked on IOSCO’s assessment of the IASC’s “core standards” and assisted in the drafting of the assessment report.

Before joining the Securities and Exchange Commission, Mr. Gannon was a senior manager in Deloitte & Touche’s National Office Accounting Research group. Mr. Gannon began his career with Touche Ross in Orlando, Florida. He also spent time in the firm’s South Florida practice.

Mr. Gannon is a graduate of the University of Central Florida in Orlando and holds a B.S.B.A. in accounting. He is a Certified Public Accountant in the District of Columbia and a member of the American Institute of Certified Public Accountants.
Bill Gradison was appointed by the Securities and Exchange Commission as a founding Member of the Public Company Accounting Oversight Board (PCAOB), which was created by the Sarbanes-Oxley Act of 2002. He was unanimously reappointed to a full five-year term in August, 2004 and served as Acting Chairman of PCAOB from December, 2005 until July, 2006.

Mr. Gradison held elective office for over 30 years and later was president of the Health Insurance Association of America for six years. From 1999 until the end of 2002, he was senior public policy counselor with the law firm Patton Boggs. During his 18 years in Congress (1975-1993), Mr. Gradison was ranking member of the House Budget Committee and the Health Subcommittee of the Committee on Ways and Means. He served as vice chairman of the U.S. Bipartisan Commission on Comprehensive Health Care (the Pepper Commission), and was a member of the Pew Health Professions Commission, as well as the Commonwealth Fund’s Commission on Women’s Health. He also served as vice chair of the Commonwealth Fund’s Task Force on Academic Health Centers.

Mr. Gradison began his career in public service in Washington, D.C., in 1953 as Assistant to the Under Secretary of the Treasury, having previously served on the finance faculty of the Harvard Business School. He subsequently served as Assistant to the Secretary of Health, Education and Welfare before returning to his hometown of Cincinnati to launch his career as a general partner of a New York Stock Exchange firm.

While in Cincinnati, he served as Chairman of the Board of the Federal Home Loan Bank of Cincinnati and was a member of Cincinnati City Council for 13 years, serving as vice mayor and mayor.

Mr. Gradison received a B.A. from Yale and an M.B.A. and D.C.S. from the Harvard Business School.
LINDA GRIGGS
Partner
Morgan, Lewis & Bockius LLP

Linda L. Griggs is a partner in the Securities Practice. Ms. Griggs's practice focuses on securities regulatory matters, including financial reporting and accounting and other disclosure requirements under the securities laws and public and private securities offerings. Ms. Griggs also handles corporate law matters, including advising with respect to the fiduciary duties of directors and corporate governance matters.

Before joining the firm, Ms. Griggs served as chief counsel to the chief accountant of the SEC for five years. Prior to that, she worked in the Division of Corporation Finance at the SEC as a special counsel, as an attorney in the Division's rule-writing office, and as a reviewer of registration statements, proxy statements and reports filed by companies covered by federal securities laws.

Ms. Griggs is admitted to practice in the District of Columbia and Ohio.

Honors and Affiliations:
- Member, SEC Advisory Committee on Improvements to Financial Reporting
- Member, American Bar Association, Subcommittee on Registration Statements, 1993 Act of the Federal Regulation of Securities
- Member, American Bar Association; Chair, Committee on Law and Accounting
- American Bar Association Member, National Conference of Lawyers and Certified Public Accountants

Education:
- Smith College, 1971, B.A.
- University of Cincinnati College of Law, 1974, J.D.
Conrad W. Hewitt was appointed by Chairman Christopher Cox as Chief Accountant effective August 18, 2006.

Mr. Hewitt was previously chairman of the Audit Committee of Varian, Inc. He also chaired the Audit Committee of North Bay Bancorp, and chaired both the Compensation Committees and the Audit Committees of S&P Co. and Pabst Brewing Co. From 1995 to 1998, he was California Superintendent of Banking and Commissioner of the California Department of Financial Institutions.

From 1972 to 1995, Mr. Hewitt was the Managing Partner of Ernst & Young, and its predecessor firm, Ernst & Ernst, in the firm’s Northern California (986-95), Seattle 1979-86), and Honolulu (1972-79) regions.

Bob Laux is the Director of Technical Accounting and Reporting at Microsoft Corporation. Mr. Laux is responsible for Microsoft’s technical accounting, including interacting with and responding to accounting standard setters on numerous issues. Technical accounting responsibilities include responding to GAAP questions and issues within Microsoft. He is also responsible for Microsoft’s comment letters on new accounting pronouncements and representing Microsoft at standard setters’ public roundtables.

Prior to joining Microsoft in 2000, Bob was an Industry Fellow at the Financial Accounting Standards Board (FASB) where he was responsible for coordinating the activities of the Emerging Issues Task Force. Prior to joining the FASB, Bob spent eight years at General Motors managing their external financial reporting and interacting with and responding to accounting standard setters.

Accounting Related Activities

- Member of the AICPA’s SEC Regulations Committee
- Member of the Board of Directors of the Institute of Management Accountants (IMA)
- Member of the Financial Reporting Committee of the IMA
- Member of the AICPA’s Governing Council
- Vice President, Practice of the Financial Accounting and Reporting Section of the American Accounting Association (AAA). Member of AAA’s International Accounting Section.
- Member of the BNA Tax Management Accounting Advisory Board
- Member of the University of California-Berkeley Center for Financial Reporting & Management Advisory Board
- Alternate Member of the Committee on Corporate Reporting (CCR) of Financial Executives International
- Member of the AICPA’s Accounting Standards Executive Committee (AcSEC), 2001-2004
- Member of the AICPA’s Special Committee on Enhanced Business Reporting, 2003-2005

Education
- BA – Accounting, Michigan State University
- MBA – Finance, University of Houston
- Certified Public Accountant and a Certified Management Accountant.

REBECCA McENALLY
Director of Capital Markets
CFA Institute, Centre for Financial Market Integrity

Dr. McEnally is director of the Capital Markets Policy Group for the CFA Centre for Financial Market Integrity, where she is responsible for oversight of advocacy efforts of the CFA Centre and its volunteer committees and task forces worldwide. These efforts include reviewing and responding to major new regulatory, legislative, and other developments that affect the efficiency of the capital markets, the investment industry, and the CFA Institute global membership. She has appeared on behalf of the members of CFA Institute before regulatory authorities, legislative bodies, professional associations, and the general public in both the United States and abroad to further the CFA Institute mandate to improve corporate financial reporting and disclosure.

Prior to joining CFA Institute in 2001, Dr. McEnally taught financial reporting and financial statement analysis at various universities, including the University of North Carolina at Chapel Hill, the Stern School of Business at New York University, and the School of Management at Boston University. Her teaching awards include the Ely Kushel Award from New York University and the Metcalf Award from Boston University. She has published a number of articles, monographs, and books, including Risk Management, Derivatives, and Financial Analysis, under SFAS No. 133, published by The Research Foundation of AIMR in 2001. Dr. McEnally has served as a consultant on accounting and finance to financial institutions in the United States, Europe, and Asia. In addition, before joining CFA Institute in a professional capacity, she provided volunteer service to the association, including serving as a member of the CFA Institute Financial Accounting Policy Committee and chairing the Insurance Task Force.
Dr. McEnally received her PhD in business administration from the University of North Carolina at Chapel Hill. She also holds an MS in accounting and a BS in physics from Old Dominion University.

JOSEPH McGRATH  
Partner  
National Office, Ernst & Young LLP

Joseph McGrath joined Ernst & Young as a Partner in the National AABS Professional Practice Group based out of Washington DC, in July 2007. In his role, Mr. McGrath advises engagement teams and their clients on accounting matters, with particular emphasis on the application of fair value measurements.

Prior to joining E&Y, Joe completed a two year appointment as a Professional Accounting Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission. While at the SEC, Mr. McGrath focused on fair value measurements, business combinations, and derivatives. These responsibilities included consultations with registrants on accounting and reporting matters, and participation in the development of the Commission’s and other standard setting bodies’ rule proposals.

Prior to joining the Commission, Joe spent eleven years with Ernst & Young, including three years in the firm’s North Central Area Professional Practice Group. Mr. McGrath earned a Bachelors of Science in Economics with a Concentration in Accounting from the University of Pennsylvania’s Wharton School of Business.

STEVE MEISEL  
SEC Services Leader  
National Office, PwC LLP

Steve is an Assurance Partner in PwC’s National Professional Services Group leading its SEC Services. Steve has worked extensively with multinational companies over his 29 years with PwC, with a focus on technology businesses where he worked closely with clients on various business, financial reporting and SEC matters, including numerous M&A and spin-off transactions.

Steve joined PricewaterhouseCoopers LLP in 1978 after graduating from Florida State University with honors (Magna Cum Laude) in Accounting and Finance. Steve is a member of the AICPA and various state societies of CPAs.
Paul Munter is currently an Audit Partner in the Department of Professional Practice with KPMG. He is a member of the Accounting Group and is actively involved in the firm’s interaction with the standard-setters and regulators including the FASB and SEC. Additionally, he supports the firm’s EITF representative and lead’s the US firm’s IFRS activities.

He serves as the Retail Sector leader within DPP and was the principal author of the firm’s publications entitled Share-Based Payment, Software Revenue Recognition (2nd ed), and Business Combinations (2nd ed).

Previously, he served as KPMG Professor and Chairman of the Department of Accounting at the University of Miami in Coral Gables, Florida. Professor Munter earned his PhD in accounting at the University of Colorado. He received his B.S. and M.S. degrees from Fresno State University. He is also a CPA in New York and Colorado and a member of the AICPA.

He also served as the Academic Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission from 2002-2003 where he worked on many of the Commission’s Sarbanes-Oxley initiatives and rule-making activities. Previously, he was with KPMG as Director in Audit Services in 1995-96.

Mr. Munter has served as a member of AcSEC and AcSEC’s Task Force responsible for the development of Statement of Position 98-1 on the accounting for software obtained for internal purposes and as a member of the AICPA’s SPE Task Force.

Mr. Munter has published extensively in the accounting literature having co-authored five books and monographs and over 200 articles and technical papers primarily on financial accounting and auditing matters in journals such as Journal of Accountancy, CPA Journal, Management Accounting, Accounting Review, Behavioral Research in Accounting, and Practical Accountant.

Dr. Munter was honored by the Texas Society of CPAs as its first “Outstanding Discussion Leader.” He has also been honored by the Florida Institute of CPAs as its Outstanding Educator. He also was honored by Beta Alpha Psi as the National Business Information Professional of the Year. Additionally, he was named as one of the Ten Most Widely Published Accounting Faculty Members.
Ben Neuhausen is the National Director of Accounting for BDO Seidman LLP. He is a specialist on financial reporting, with particular expertise in accounting for compensation arrangements (both executive compensation and qualified retirement plans), financial instruments including derivatives, consolidation and equity method, leasing, insurance, real estate, motion pictures, oil and gas, and health care. At BDO his responsibilities include: advising clients on financial reporting for complex or unusual transactions, assisting public companies respond to comments from the staff of the Securities and Exchange Commission, and representing BDO before accounting standards-setting organizations.

Prior to joining BDO, Ben was a partner in the Professional Standards Group of Arthur Andersen LLP. From 1979 to 1981, Ben was an FASB Fellow.

Ben has been a member of numerous professional committees, task forces, and working groups. He is currently chairman of the AICPA Accounting Standards Executive Committee (AcSEC) and a member of the Financial Reporting Committee of the Institute of Management Accountants. He also chaired the AICPA Task Force on Real Estate Time-Share Transactions.

Ben holds an MBA in Accounting from New York University and a BA in Economics from Michigan State University. He is a member of the AICPA, the Illinois CPA Society, and the Institute of Management Accountants.

Professor Nondorf came to Berkeley upon completion of her PhD at the University of North Carolina at Chapel Hill in 2003. She currently researches the effects of accounting on the structure of corporate financing activities, in particular, mergers and acquisitions. She is also examining the effect of regulatory involvement on the quality of firms' financial reporting and disclosure. In particular, she is studying the impact of SEC comment letters on disclosure quality and the effects of Sarbanes-Oxley Section 404 on smaller firms. In addition to her research responsibilities, Professor Nondorf teaches intermediate and advanced financial accounting topics to Haas MBA students.
Prior to obtaining her PhD, Professor Nondorf was a senior manager in the Corporate Finance Transaction Services Group of PricewaterhouseCoopers in New York, NY. She is a CPA in the state of Georgia where she received her BBA in accounting from Mercer University.

**JAMES D. RATLEY**  
*President  
Association of Certified Fraud Examiners*

James D. Ratley graduated from the University of Texas at Dallas, with a Bachelor’s Degree in Business Administration. In 1971, he joined the Dallas Police Department as a police officer.

Mr. Ratley was assigned to several police department divisions including vice, child abuse, and internal affairs. He was a member of numerous department task forces which concentrated on major fraud cases.

In 1986, Mr. Ratley left the police department to join Wells & Associates, a forensic accounting practice, where he was in charge of fraud investigations. He handled investigations regarding internal frauds, conflicts of interest, and litigation support. In 1988, he was named Program Director for the Association of Certified Fraud Examiners and oversaw all aspects of the ACFE’s training and education programs.

In 2006, Mr. Ratley was named President of the ACFE. In this role, he works to promote the ACFE to the public and other professional organizations and continues to assist in the development of anti-fraud products and services to meet the needs of ACFE’s members. In addition, he is a member of the ACFE’s faculty, and teaches regularly at workshops and conferences on a variety of fraud-related subjects.

In 2005, Mr. Ratley was awarded the Association of Certified Fraud Examiners’ Cressey Award. The Cressey Award is the ACFE’s highest honor. It is bestowed annually for a lifetime of achievement in the detection and deterrence of fraud.

Mr. Ratley is a member of the Association of Certified Fraud Examiners, Austin Chapter. He is a member of the American Society for Industrial Security and a member of the Board of Advisors for the Institute for Bank Director Education. He was also a Visiting Scholar at the University of Nebraska in Lincoln. In addition, he has been certified as a Master Peace Officer by the Texas Commission on Law Enforcement Standards and Education.
Lawrence W. Smith was appointed to the Financial Accounting Standards Board (FASB) for a five-year term beginning on July 1, 2007. As part of the seven-member FASB, he is responsible for advancing the Board’s mission to establish and improve financial accounting and reporting standards to increase transparency for users of financial reports, increasing investor confidence in the capital markets.

Prior to his appointment, Mr. Smith spent five years as Director, Technical Application and Implementation Activities, of the FASB. In this role, he managed FASB activities related to application and implementation issues, and served as Chairman of its Emerging Issues Task Force (EITF).

Mr. Smith joined the FASB staff in 2002 after a distinguished 25-year career at KPMG. From 1988 to 2002, he was a Partner with KPMG, headquartered most recently at its Stamford, Connecticut office. From 1992 to 1996, he served as a Partner in the firm’s Department of Professional Practice in New York.

During his tenure with KPMG, he also served as Engagement Partner and SEC Reviewing Partner on a number of international Fortune 1000 clients. Active in the accounting profession, he is a past member of the Technical Standards Subcommittee of the Professional Ethics Committee of the AICPA.

Mr. Smith earned his Master of Science in accounting from Northeastern University

Suneel Udpa is a Visiting Lecturer at the Haas School of Business. He received his M.S. in Business and his Ph.D. in Accounting from Washington University, St. Louis, MO. From 1997-99, Professor Udpa was the Chair of the Department of Accounting at St. Mary’s College of California. From 1990-93, he was an Assistant Professor of Accounting at Emory University in Atlanta. His consulting interests are in the areas of cost systems, incentive contracts, and valuation for mergers & acquisitions.

Professor Udpa's research interests include: activity-based cost systems, information content of earnings announcements, and valuation. His selected papers and publications include: "Activity-Based Costing for Hospitals," Health Care Management
Robert R. (Bob) Walker was the CFO of Agilent Technologies from its creation in 1999 until December 2001. Walker created and managed Agilent’s financial functions as the company was spun out from Hewlett Packard and completed its IPO. Since leaving Agilent, he has joined the boards of several publicly traded companies. He currently serves on the Board and the Audit Committee of Electro Scientific Industries, based in Portland, OR and Brocade Communications Systems headquartered in San Jose, CA. He served as the national chair of Financial Executives International (FEI).

Before joining Agilent, Walker served as vice president and general manager of Hewlett Packard’s Professional Services Business unit responsible for consulting, outsourcing and customer education. He joined HP in 1975 and held a variety of financial and administrative positions including the controller for the company’s computer business. He spent four years leading HP’s Information Technology function. Walker was named HP’s first CIO and elected as vice president in 1995.

Walker received both a BS in electrical engineering and an MBA from Cornell University.