19th Annual Conference on Financial Reporting  
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Santa Clara Marriott Hotel

Speaker Biographies

MARK BIELSTEIN  
National Partner,  
KPMG (Board Member, Emerging Issues Task Force)

Mr. Bielstein is the partner-in-charge of the Accounting Group of KPMG’s Department of Professional Practice – Audit & Advisory in New York, New York.

He is a member of the Emerging Issues Task Force of the Financial Accounting Standards Board and a former member and Chairman of the Accounting Standards Executive Committee of the AICPA.

Prior to joining the Department of Professional Practice in 1997, Mr. Bielstein served as an audit engagement partner in KPMG’s San Antonio, Texas office for clients in the hospitality, real estate, construction, oil and gas, and investment services industries. Mr. Bielstein also served as the Professional Practice Partner for the San Antonio office.

Mr. Bielstein joined KPMG’s San Antonio office in 1978 following graduation from Baylor University with a BBA degree in economics. He is a member of the Hankamer School of Business Advisory Board at Baylor University.

JIM CAMPBELL  
Vice President and Corporate Controller,  
Intel

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 the United States. Campbell joined Intel in 1981.

Previously, Campbell 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 internally used financial applications. In addition, he has served as Asia regional audit manager, Microprocessor Group Controller and European controller. Before joining Intel, Campbell worked for Itel Corporation.

Campbell received his bachelor's degree in business and accounting from California State University, Hayward. He holds a CPA license and is a member of the Financial Executives International Committee on Corporate Reporting, the FASB Emerging Issues Task Force (EITF), the PCAOB Standing Advisory Group (Emeritus) and the Portland State University Accounting Advisory Board.
SOLOMON DARWIN
Executive Director,
CFRM, Haas School of Business

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.

CHRISTINE DiFABIO
Vice President,
Financial Executives International (FEI)

Christine DiFabio joined Financial Executives International (FEI) as Director of Technical Activities in August of 2001. She was promoted to her current position as Vice President in January 2008. FEI is the professional association of choice for senior-level corporate financial executives and the leading organization dedicated to advancing ethical, responsible financial management. Serving 15,000 members from all industries, the global association is a proactive advocate, working with regulators and legislators on behalf of the membership.

As Vice President, Technical Activities, Christine oversees all advocacy and technical committee efforts at FEI. This includes supervisory responsibility for FEI’s Washington DC office. Christine is the primary FEI contact for interaction with the Securities and Exchange Commission (SEC), the Financial Accounting Standards Board (FASB), the Public Company Accounting Oversight Board (PCAOB), and the International Accounting Standards Board (IASB). She is also the primary staff liaison for FEI’s National Committee on Corporate Reporting (CCR). CCR members are traditionally
Corporate Vice Presidents and Controllers of large publicly traded companies. CCR reviews and responds, as appropriate, to statements, pronouncements, pending legislation, proposals, etc., from domestic and international agencies and organizations.

Christine began her career in public accounting in 1996 with Ernst & Young, LLP. Immediately prior to joining FEI, she was a manager in corporate accounting for AT&T Corporation.

Christine holds a bachelor's degree in accounting from Fairfield University in CT. She is a licensed Certified Public Accountant in New Jersey, and resides in East Brunswick, NJ with her husband Marc, and two children.

CINDY FORNELLI
Director
Center for Audit Quality (CAQ)

Cindy Fornelli is the Executive Director for the Center for Audit Quality (CAQ). The CAQ was founded to serve investors, public company auditors and the markets.

The Center's mission is to foster confidence in the audit process and to aid investors and the capital markets by advancing constructive suggestions for change rooted in the profession's core values of integrity, objectivity, honesty and trust.

As the Executive Director, Fornelli is responsible for carrying out the mission and vision of the Center's Governing Board, which represents the public company auditing firms, the American Institute of CPAs and independent public members.

As the point person in raising the profile of the CAQ on such issues as the Sarbanes-Oxley Act and corporate governance, she was named one of the 100 most influential people of 2007 by Accounting Today.

Prior to becoming the Center's Executive Director, Fornelli was the Regulatory and Conflicts Management Executive at Bank of America. In that role, she was responsible for managing enterprise-wide conflicts that potentially could arise from the bank's delivery of multiple products and services across several business divisions, particularly as these conflicts related to securities regulation. Fornelli also had responsibility for coordinating enterprise regulatory relations with securities and banking regulators.

Before joining Bank of America, Fornelli was Deputy Director of the Division of Investment Management of the U.S. Securities and Exchange Commission, where she was responsible for implementing SEC policy, rules and regulations in the investment company and investment advisory industries.
D.J. GANNON
National Partner,
Deloitte & Touche

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.
ROBERT HERZ  
Chairman,  
Financial Accounting Standards Board (FASB)

Robert H. Herz was appointed Chairman of the Financial Accounting Standards Board (FASB), effective July 1, 2002. Prior to joining the FASB, Mr. Herz was a Senior Partner with PricewaterhouseCoopers and was its North America Theater leader of Professional, Technical, Risk & Quality. He was a member of the firm’s Global and U.S. Boards. Mr. Herz also served as a part-time member of the International Accounting Standards Board. He is both a Certified Public Accountant and a Chartered Accountant.

Mr. Herz joined Price Waterhouse in 1974 upon graduating from the University of Manchester in England with a B.A. degree in economics. He later joined Coopers & Lybrand becoming its senior technical partner in 1996 and assumed a similar position with the merged firm of PricewaterhouseCoopers in 1998.

During his distinguished career, Mr. Herz has authored numerous publications on a variety of accounting, auditing and business subjects. Included among those contributions is the recent book, *The Value Reporting Revolution: Moving Beyond the Earnings Game*, which he co-authored.

Among Mr. Herz’s other activities, he chaired the AICPA SEC Regulations committee and the Transnational Auditors Committee of the International Federation of Accountants, and served as a member of the Emerging Issues Task Force, the FASB Financial Instruments Task Force, the American Accounting Association’s Financial Accounting Standards Committee and the SEC Practice Section Executive Committee of the AICPA.

CONRAD HEWITT  
Chief Accountant,  
Securities and Exchange Commission (SEC)

Conrad W. Hewitt became the Chief Accountant of the U.S. Securities and Exchange Commission (SEC) on August 18, 2006. The Chief Accountant serves as the principal advisor to the Commission on accounting and auditing matters. Also, Mr. Hewitt is responsible for formulating and administering the accounting program and policies of the Commission.

Prior to joining the SEC, Mr. Conrad Hewitt comes to the SEC with over 30 years’ experience as a leader of one of the world’s largest accounting firms, a strong background as a regulator, and recent service as chairman of 10 audit committees (four public companies) and as a director. Also, he was a trustee of two pension plans and a charitable foundation.

Mr. Hewitt earned a Bachelor of Science in Finance and Economics at the University of Illinois. He performed graduate work at the University of Southern California and participated in
Steve Hobbs is a Managing Director in the San Francisco office of Protiviti, Inc. and leads Protiviti’s Finance Remediation & Reporting Compliance practice in the west region. He also leads Protiviti’s Public Company Readiness solution in North America.

Prior to joining Protiviti, Steve was a Senior Partner at KPMG for three years and spent over 20 years at Arthur Andersen. In addition to his current responsibilities at Protiviti, Steve serves on the board of directors for two companies - one as Chairman and one as Audit Committee Chair.

Steve provides valuable oversight and advice to Protiviti clients, particular Board of Directors and senior management. He assists executive management and company finance leaders develop and implement processes to address changes and risks surfacing from new financial accounting requirements, historical application of standards or unique business transactions that provide challenges in financial reporting functions. He has recently consulted with several company board and management teams in dealing with stock based compensation issues, IPO preparation, SEC investigations, acquisitions, revenue recognition issues, financial restatements, IFRS considerations and control rationalization efforts.

Steve is a frequent speaker in university and professional organization settings on financial reporting issues. He earned his Graduate and Undergraduate Degrees from the Marriott School of Management, Brigham Young University.

Chris Holmes is a partner and serves as Ernst & Young’s National Director of SEC Matters. Chris is part of the National Professional Practice for E&Y’s Assurance and Advisory Business Services (AABS) and is based in Washington, D.C.

Chris consults regularly with the SEC staff to resolve issues involving financial accounting and disclosure matters and the interpretation and application of SEC rules and regulations. Chris
has extensive experience with SEC filings, securities registrations and initial public offerings. Chris currently serves as Vice-Chair of the SEC Regulations Committee of the Center for Audit Quality. Chris also has represented Ernst & Young on the AICPA’s Task Force on Acquired In-Process Research & Development and the AICPA’s Task Force on Valuing Private Company Equity Securities.

Chris has served several of the firm’s largest multinational public companies as both the coordinating partner and the concurring partner.

Chris rejoined the firm in 1994 after a two-year fellowship in the Office of the Chief Accountant at the Securities and Exchange Commission. As a professional accounting fellow, Chris was responsible for consulting with registrants on accounting and reporting matters, principally business combinations, the impairment of intangible assets, and non-monetary transactions.

Chris began his career in 1981 in the firm’s audit practice in Winston-Salem, North Carolina where he served large public manufacturing companies. Chris transferred to Washington, D.C. in 1989 to join the area’s professional practice group.

Chris received a bachelors of science in business administration from the University of North Carolina at Chapel Hill. He is a member of the AICPA and the North Carolina Association of Certified Public Accountants. He is licensed to practice in North Carolina and the District of Columbia.

GREGORY JONAS
Managing Director
Moody’s Investors Service

Greg Jonas leads Moody’s communication functions, globally. These functions manage Moody’s relationships with the business press, assist with rating-related communications to the market and oversee internal communications with employees.

Prior to his communications role, Greg led Moody’s specialists groups, consisting of accounting, governance and financial instrument risk management disciplines. Greg was a founding member of the accounting specialists group and for five years was Moody’s chief accountant on ratings-related matters.

Greg joined Moody’s from Andersen where he led the technical functions that supported Andersen’s worldwide audit practice. Those functions included methodology, tools, technology, training and technical matters.

Greg serves on the FASB’s Financial Accounting Standards Advisory Council, its User Advisory Council, and the group advising the IASB and FASB on their joint project on financial statement presentation. He also serves on the Public Company Accounting Oversight Board’s advisory council.

Greg served on the SEC’s Advisory Committee on Improvements to Financial Reporting, which recently completed it work. In the 1990’s he served as the Executive Director of the AICPA
Special Committee on Financial Reporting, the CPA profession’s three-year study of ways to improve corporate financial reporting. During the 1980's, Greg served a two-year fellowship at the FASB.

Greg is a CPA and holds undergraduate and graduate degrees from the University of Michigan.

DAVID KAPLAN
National Partner,
PricewaterhouseCoopers

David B. Kaplan is a partner in PricewaterhouseCoopers LLP and the leader of the International Accounting Consulting Services Group within the U.S. firm's National Professional Services Group. In this capacity, Dave is responsible for services provided by the U.S. arm of PricewaterhouseCoopers' Global Accounting Consulting Services team. Dave is a member of PricewaterhouseCoopers' Global Accounting Consulting Services Management Team, which leads the global network’s IFRS consulting activities, PricewaterhouseCoopers' Global Corporate Reporting Task Force which determines the global network’s positions on proposed International Financial Reporting Standards, and a member of PricewaterhouseCoopers' Global Accounting Committee. Dave has made recent presentations to the International Accounting Standards Committee Foundation Trustees, participated in SEC Roundtable presentations on IFRS, spoken with certain subcommittee members of the SEC Advisory Committee on Improvements to Financial Reporting on matters related to IFRS, and is a frequent speaker on a wide range of topics at various financial accounting and reporting seminars and conferences.

For roughly ten years, prior to assuming his current role in November of 2006, Dave led or co-led the U.S. firm's National Accounting Consulting Services Group. This group works closely with the firm's partners, managers, and clients on accounting and financial reporting for complex business transactions and has primary responsibility for determining the U.S. firm's position on accounting and financial reporting matters including proposed standards from the IASB, FASB and EITF. From November 2006 to July 2008 Dave also led the SEC Foreign Private Issuer Group in the U.S. National office. This group is responsible for all U.S. firm services provided to assurance clients located outside of the U.S. who are registered with the SEC.

From July 2002 through March 2005, Dave was PricewaterhouseCoopers’ representative on the FASB’s Emerging Issues Task Force (EITF) and a member of the EITF’s Agenda Committee. During this period, he was also a member of the FASB’s Task Force on Financial Performance Reporting. Through September of 2000, Dave was Chairman of the Accounting Standards Executive Committee (AcSEC) of the AICPA. Prior to assuming the Chair's role in October 1997, he was a member of AcSEC beginning in 1995. AcSEC determines the AICPA’s technical policies regarding financial reporting standards and is the AICPA's official spokesgroup on those matters. Prior to 2003, AcSEC's responsibilities included setting certain U.S. accounting standards and coordinating standard setting activities with the FASB and SEC. Dave was the AcSEC observer to the EITF from March 1997 through September 2000 and during that period was a member of the Steering Committee for the FASB’s Business Reporting Research Project.
During his career with PricewaterhouseCoopers, Dave also spent eight years as a client service partner in the Boston office of PricewaterhouseCoopers and was the Northeast region’s risk management partner. Dave joined PricewaterhouseCoopers in 1976 and was admitted to the partnership in 1987. He obtained his undergraduate and Masters degrees in Accounting from the University of Massachusetts.

BOB LAUX
Director,
Microsoft

Bob Laux is the Senior Director of Financial 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 American Institute of Certified Public Accountants (AICPA) Board of Directors
- Member of the International Accounting Standards Board (IASB) Global Preparers Forum
- Member of the AICPA’s SEC Regulations Committee
- Member of the Financial Accounting and Reporting Section and the International Accounting Section of the American Accounting Association
- 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.
KEN LEWIS
Chief Financial Officer,
Franklin Templeton

Ken Lewis is executive vice president and chief financial officer of Franklin Resources, Inc. Mr. Lewis is responsible for the firm's corporate finance functions, including development and planning, corporate and fund taxation, investor relations, treasury, accounting, and financial operations.

Prior to Mr. Lewis' current position, he had global responsibility for enterprise risk management and corporate treasury for Franklin Resources. He has also served as the chief administrative officer of the United States distribution organization for Franklin Resources. Mr. Lewis was also the controller of Franklin Resources, Inc., and of Templeton, Galbraith and Hansberger Ltd.

Mr. Lewis is a certified public accountant and was previously employed by Ernst & Whinney. He is a member of the American Institute of Certified Public Accountants and the California Society of CPAs. He serves as a director for Lightning Asset Finance Ltd. He has served as the chairman of the San Mateo County Employee Retirement Association.

Mr. Lewis holds a bachelor of science in accounting and economics from the State University of New York, College at Oswego.

RICHARD LYONS
Dean,
Haas School of Business

Richard Lyons is the Bank of America Dean of the Haas School of Business, U.C. Berkeley.

Prior to becoming Dean in July 2008, he served at the Chief Learning Officer at Goldman Sachs in New York, a position he held since 2006. As Chief Learning Officer, Rich was responsible for leadership development among the firm’s managing directors.

Prior to Goldman Sachs, Rich served as Acting Dean of the Haas School from 2004 to 2005 and as Executive Associate Dean and Sylvan Coleman Professor of Finance from 2005 to 2006. He received his BS with highest honors from U.C. Berkeley (finance) and his PhD from MIT (economics). Before coming to Haas, Professor Lyons spent six years on the faculty at Columbia Business School. His teaching expertise is in international finance.

Professor Lyons’ early research focuses on currency markets, a focus reflected in his recent book “The Microstructure Approach to Exchange Rates” (MIT Press). This novel approach to exchange rates examines the market from a trading-room perspective, e.g., the flow of buy and sell orders and why those orders subsequently affect prices, rather than from the traditional perspective of macroeconomics. This line of work focuses on how dispersed information gets reflected in prices via trading. He has published many articles in professional journals on these
and other related topics. Recently, his research has taken a quite different tack, namely, exploring the links between leadership and innovation in organizations. These links are of strategic importance to the Haas School.

Professor Lyons’ past consulting relationships include the Federal Reserve Bank, the International Monetary Fund, the European Central Bank, and Citibank. He is a member of the Council on Foreign Relations, an Associate Editor of the *California Management Review*, and, prior to joining Goldman Sachs, served as Chair of the Board of Directors of Matthews Asian Funds, and a member of the Board of Directors of iShares (Barclays Global Investors). He also serves as the Faculty Director for U.C. Berkeley’s Blum Center for Developing Economies. In 1998 Professor Lyons received U.C. Berkeley’s highest teaching honor, the Distinguished Teaching Award, and has won the Haas School’s teacher-of-the-year award six times.

**G. EDWARD McCLAMMY**

*Member, CIFR of SEC*

Edward McClammy is the Senior Vice President, Chief Financial Officer and Treasurer of Varian, Inc. He joined Varian, Inc. in 1999, bringing with him more than 20 years of corporate financial management experience to the company. McClammy was formerly with Quantum, where he served as vice president, treasurer, and in various finance management roles over five years. He also served as acting CFO during a portion of 1996. Prior to Quantum, he was with Lucky Stores, Inc., from 1987 to 1993, starting as corporate financial accounting manager until being promoted to vice president and controller. He also worked for Price Waterhouse and the Financial Accounting Standards Board. McClammy is a CPA and earned both his bachelor's degree in economics and master's degree in accounting and finance from the University of Virginia.

**BARRY MELANCON**

*President and Chief Executive Officer, AICPA*

Barry C. Melancon is the President and Chief Executive Officer of the American Institute of Certified Public Accountants (AICPA), the national professional organization of CPAs with 330,000 members. He directs the Institute’s operations in New York; Durham, NC; Washington, DC; and Lewisville, TX. As head of the largest body of CPAs in the world, Melancon is called upon to represent the Institute with state, national and international organizations and is sought after by key opinion leaders for his expertise.

Under Melancon, the Institute has spearheaded a number of initiatives designed to benefit not only the profession, but also investors, business owners, lenders and the general public. These include private company reporting standards; eXtensible Business Reporting Language (XBRL); the computerized CPA exam; audit quality centers; an Audit Committee Effectiveness Center;
and two consumer education programs: *360 Degrees of Financial Literacy*, a national effort to help Americans understand how financial issues affect them at different life stages, and a related campaign, *Feed the Pig*, co-sponsored with the Ad Council and designed to help 25 – 34 year olds gain control of their personal finances.

In addition to serving as President and CEO of the AICPA, Melancon is a member of the AICPA’s delegation to the International Federation of Accountants, whose broad objective is the development and enhancement of a coordinated worldwide accountancy profession with harmonized standards. He is a member of the Board and Vice Chairman of XBRL-US and the Center for Audit Quality, and a founding Board member of the Global Accounting Alliance. He serves on the Board of the U. S. Chamber Center for Capital Markets Competitiveness and on the U. S. Department of the Treasury Advisory Committee on the Auditing Profession.

Prior to joining the AICPA, Melancon served for eight years as Executive Director of the Society of Louisiana CPAs. He began his accounting career in 1979 at a small CPA firm in Louisiana. In 1984, he was elected a firm partner. Melancon graduated in 1978 from Nicholls State University in Louisiana, majoring in accounting with a minor in government. He also earned an MBA in 1983 from Nicholls State University and subsequently served as an adjunct professor of accounting at his alma mater for four years.

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**BEN NEUHAUSEN**  
*Board Member  
AcSEC*

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 recently completed a three-year term as chairman of the AICPA Accounting Standards Executive Committee (AcSEC) and is 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.
Mark W. Olson became Chairman of the Public Company Accounting Oversight Board in July 2006. The PCAOB is a private-sector, nonprofit corporation, created by the Sarbanes-Oxley Act of 2002 to protect investors by overseeing the auditors of public companies.

Prior to his appointment to the Board, Chairman Olson served nearly five years as a member of the Federal Reserve Board of Governors and the Federal Open Market Committee. For most of that time, he was the administrative governor of the Board. Chairman Olson also represented the Federal Reserve on the Board of the Neighborhood Reinvestment Corporation, which was created by Congress to provide support for community-based revitalization efforts.

Before joining the Federal Reserve Board, Chairman Olson served as staff director of the Securities Subcommittee of the US Senate Committee on Banking, Housing, and Urban Affairs. The subcommittee’s legislative jurisdiction included the Securities and Exchange Commission, and accounting, securities and insurance policy issues generally; the full committee jurisdiction also included banking and other financial institution and monetary policy issues.

Chairman Olson’s government service followed more than a decade as a partner with Ernst & Young LLP, and its predecessor, Arthur Young & Company, where he became national director of the Regulatory Consulting Practice for the financial services industry. During that time, he was invited to join a US Treasury Department effort to assist Eastern European bankers in adapting to a free-market economy.

Chairman Olson began his career in 1966 in the banking industry, spending four years at First Bank System (now U.S. Bancorp), in Minneapolis, MN. He left the bank to work for former US House Representative Bill Frenzel of Minnesota, first in Washington, DC as Legislative Director, then in Minnesota as Director of the Minnesota office.

In 1976, Chairman Olson returned to banking to become president and chief executive officer of Security State Bank in Fergus Falls, MN, the bank his father was instrumental in chartering in 1957. Chairman Olson oversaw the bank until 1988. During this phase of his banking career, Chairman Olson was actively involved in developing legislative policy for the banking industry. This involvement culminated in 1986 with his being elected President of the American Bankers Association. He received a BA in economics from Saint Olaf College, in Northfield, MN, where he was named a Distinguished Alumni in 2003.
SIR DAVID TWEEDIE  
Chairman,  
International Accounting Standards Board (IASB)  

Sir David was educated at the University of Edinburgh (B.Com., Ph.D). He qualified as a Chartered Accountant in 1972 and between 1973 and 1978 he was a Lecturer in Department of Accounting at University of Edinburgh. Subsequently he served as Technical Director, Institute of Chartered Accountants of Scotland (1978 - 1981), National Research Partner, KMG Thomson McLintock (1982 - 1987) and National Technical Partner, KPMG Peat Marwick McLintock (1987 - 1990). In 1990 he was appointed the first Chairman of the UK Accounting Standards Board (1990 – 2000) and the Chairman of the Urgent Issues Task Force.

He has received a number of honorary degrees and professional awards, including the Institute of Chartered Accountants in England and Wales's Founding Societies Award (1997), awarded annually to a member who has made an outstanding contribution in any field of endeavour and the Chartered Institute of Management Accounting's CIMA Award (1998), awarded to non-members of CIMA who have made an outstanding contribution to the profession and was awarded an Honorary Fellowship of the Association of Chartered Certified Accountants.

He has been a visiting professor at the University of Lancaster International Centre for Research in Accounting (ICRA), the University of Bristol and the University of Edinburgh.

He was knighted in 1994 for his services to the Accounting Profession.

JOHN WHITING  
Vice President of Finance, Treasury and Procurement  
Genentech  

John Whiting is Vice President of Finance, Treasury and Procurement. He is responsible for the controller's group and all financial systems within the finance department, as well as Genentech’s treasury and procurement departments. Whiting has been in his current role since June 2007.

Whiting began his career at Genentech in 1989. During the next several years, he assumed positions of increasing responsibility, including being responsible for financial planning which included Genentech’s Long Range Plan, budget, forecast and mergers, and acquisitions functions. In 1997 he was named controller and chief accounting officer. Whiting was appointed to vice president in January 2001.

Prior to his employment with Genentech, Whiting was a senior audit manager at Arthur Young & Company.

Whiting holds a Bachelor of Science in Molecular Biology and a Master's degree in Business Administration from the University of Oregon.