

SPEAKER BIOGRAPHIES

JAMES BARGE

EXECUTIVE VICE PRESIDENT, CONTROLLER, TAX AND TREASURY, VIACOM INC.

James W. Barge is the Executive Vice President, Controller, Tax and Treasury at Viacom Inc. Mr. Barge joined the company in January, 2008. Mr. Barge is responsible for overseeing financial reporting, accounting, financial planning, global taxation and treasury for Viacom and its subsidiaries. Prior to joining the Company, Mr. Barge, served as Senior Vice President and Controller for Time Warner since mid-2002. He joined Time Warner in 1995 as Assistant Controller and advanced through various financial roles in external reporting, financial planning and analysis, and financial operations. Prior to that, Mr. Barge spent nearly 17 years with public accounting firm Ernst & Young. He last served as a Partner and Area Industry Leader of the Consumer Products Group for the West Region.

He previously was a partner in the national office, where he was responsible for the resolution of SEC accounting and reporting issues for many of the firm's largest clients. Prior to that assignment, Mr. Barge was selected to participate in the Professional Accounting Fellow Program in the SEC's Office of the Chief Accountant in Washington, D.C. In 1982, he participated in Ernst & Young's International Program, serving a variety of international clients in London. Mr. Barge graduated summa cum laude from the University of Georgia in 1978 with a bachelor's degree in business administration and is a member of the AICPA.

PAUL BESWICK

DEPUTY CHIEF ACCOUNTANT, PROFESSIONAL PRACTICE, SEC

Paul A. Beswick serves in the Office of the Chief Accountant as Deputy Chief Accountant Accounting of the Securities and Exchange Commission. In his role, Paul is responsible for the accounting group's efforts to work closely with domestic private-sector accounting bodies such as the Financial Accounting Standards Board. Registrants, auditors, as well as the Divisions of Corporation Finance, Enforcement and Investment Management regularly consult with the accounting group regarding the application of accounting standards and financial disclosure requirements. Additionally, Paul serves as an observer to the FASB's Emerging Issues Task Force.

Previously Paul served as Deputy Chief Accountant Professional Practice and the senior advisor to the Chief Accountant. Prior to joining the SEC, Paul was a partner at Ernst & Young where he specialized in advising publicly registered multi-national companies on SEC and US GAAP reporting matters. From July 2005 to June 2007 Paul was a Practice Fellow with the Financial Accounting Standards Board (FASB) in Norwalk, CT. In his role, Paul advised members of the FASB and Emerging Issues Task Force on guidance related to current application and implementation issues. Paul received a B.S. degree in accounting from Miami (Ohio) University.

TOM CANFAROTTA
PARTNER, KPMG

Tom Canfarotta is an audit partner in KPMG's Financial Services practice, having joined the Practice Advisory group within the firm's New York-based Department of Professional Practice ("DPP") in 2008. Tom also serves as KPMG's representative on the AICPA Depository Institutions Experts Panel and the Experts Advisory Panel formed by the IASB in connection with the development of a proposed impairment model for financial instruments.

Tom's responsibilities in recent years have focused on a wide range of professional practice and risk management matters such as consultation with engagement teams on accounting and auditing issues; implementation of KPMG's policies and guidance on technical matters; and coordination of internal quality reviews and external inspections.

In addition to his responsibilities as an audit engagement partner, Tom has served since 1998 as a firm-designated SEC Reviewing Partner responsible for concurring reviews of offering documents and periodic filings for a variety of publicly-held financial services clients. Tom has also served in KPMG's Financial Instruments and Derivatives Resource program since 2001 and as a reviewer in KPMG's Quality Performance and Compliance Program.

Tom is a member of the AICPA and is licensed as a CPA in both Connecticut and New York. He received his BS degree in economics and business administration from Wagner College, New York.

WAYNE CARNALL
CHIEF ACCOUNTANT, DIVISION OF CORPORATE FINANCE, SEC

Mr. Carnall is responsible for advising the Director and working with the other senior officers in planning and developing policies, programs and procedures relating to accounting matters with respect to the work of the Division; rendering decisions on accounting, reporting and auditing issues. In addition, Mr. Carnall is working with executive, financial, accounting, legal and other government officials in addressing financial reporting matters.

Prior to joining SEC, Mr. Carnall served as Senior Technical Partner at PricewaterhouseCoopers. Mr. Carnall's main responsibilities included assisting clients and engagement teams in addressing US GAAP, PCAOB standards and SEC reporting issues for non-US clients; establishing and publishing the Firm's policy and procedures on matters relating to US GAAP, PCAOB standards and SEC reporting matters relating to non US companies.

Mr. Carnall published articles in professional magazines around the world on SEC reporting matters and other accounting/auditing matters, including: Accountancy in the UK; Contaduria Publica in Mexico; Der Schweizer Treuhander in Switzerland.

Mr. Carnall is a former member of the Editorial Advisory and Review Board for Accounting Horizons, the leading journal of the academic community in the United States.

Mr. Carnall earned his Bachelor of Science in Accounting from Alfred University.

JOHN ELLIOTT

DEAN, ZICKLIN SCHOOL OF BUSINESS

John A. Elliott is the Dean of the Zicklin School of Business at Baruch College, CUNY, Vice President of Baruch College, and the Irwin and Arlene Ettinger Professor of Accountancy. Dean Elliott received his B.S. and M.B.A. degrees from the University of Maryland and his Ph.D. degree from Cornell University.

Dean Elliott is a certified public accountant with professional experience as an auditor and consultant for Arthur Andersen & Co. and in the controller's office of the Westinghouse Defense and Space Center.

His research is concentrated on the role of accounting information in financial analysis and contracts. Dean Elliott's academic publications have appeared in the *Accounting Review*, the *Journal of Accounting Research*, *Accounting Horizons*, and *The Rand Journal* among others.

He currently serves on the Board of Directors of National Financial Partners (NFP), a publicly traded NYSE listed company, and of Liquidnet, a private company. He was the founding President of the Financial Accounting and Reporting Section of the American Accounting Association (AAA) and served on the AAA Financial Accounting Standards Committee, which responds to FASB exposure drafts and requests for comment on developing accounting issues and practices.

RUSSELL GOLDEN

TECHNICAL DIRECTOR, FINANCIAL ACCOUNTING STANDARDS BOARD

In June 2008, Russell Golden was appointed Technical Director of the Financial Accounting Standards Board (FASB). In this role, he oversees FASB staff work on standards-level projects, including both major projects and technical application & implementation activities. He also chairs the FASB's Emerging Issues Task Force (EITF).

Previously, Mr. Golden was Director of Technical Application and Implementation Activities for the FASB. Appointed to that position in July 2007, Mr. Golden managed FASB activities relating to the application and implementation of accounting standards and other Board pronouncements.

Prior to joining the FASB as a Senior Technical Advisor in 2004, Mr. Golden was a partner at Deloitte & Touche LLP in the National Office Accounting Services department. In this role, he was responsible for providing timely and accurate accounting consultations to partners and clients throughout the United States and globally. Prior to this position, Mr. Golden held various positions within Deloitte & Touche LLP.

Mr. Golden earned his Bachelor's degree from Washington State University. He is a licensed CPA in the states of Washington and Connecticut.

JAN HAUSER

PARTNER, PRICEWATERHOUSECOOPERS

Jan R. Hauser is a partner in the Accounting Consulting Services department of the PricewaterhouseCoopers National Professional Services Group. In that role, her responsibilities include consultation on a variety of accounting issues, development of firm positions in response to various standard setters, development of firm guidance on various technical topics, with an emphasis on business combinations. Jan is also a member of the Emerging Issues Task Force.

Jan served as a Professional Accounting Fellow in the Office of the Chief Accountant at the Securities and Exchange Commission from 1991-1993, where she specialized in the areas of business combinations, consolidations and equity method of accounting and revenue recognition.

Jan has been a partner with PricewaterhouseCoopers for over 15 years. She obtained her Bachelor of Arts degree in Accounting from the University of Wisconsin.

ROBERT HERZ

CHAIRMAN, FINANCIAL ACCOUNTING STANDARDS BOARD

Robert H. Herz was appointed Chairman of the Financial Accounting Standards Board (FASB), effective July 1, 2002. Previously, he was a senior partner with PricewaterhouseCoopers.

Prior to joining the FASB, Mr. Herz was PricewaterhouseCoopers North America Theater Leader of Professional, Technical, Risk & Quality and a member of the firm's Global and U.S. Boards. He also served as a part-time member of the International Accounting Standards Board. Mr. Herz 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.

MICK HOMAN

VICE PRESIDENT, CORPORATE ACCOUNTING, THE PROCTER & GAMBLE COMPANY

Mick Homan currently leads the Procter & Gamble Company's global Corporate Accounting organization. In that capacity, Mick oversees and is the key decision maker for the Company's internal management reporting and external financial reporting processes. He is chair of the Company's Disclosure Committee and the key interface with the Audit Committee on accounting and financial reporting matters. Since joining P&G in 1996, he has served in both corporate and business line finance roles, both domestically and overseas.

Prior to joining P&G, Mick was a senior manager in the audit and assurance practices of both Deloitte & Touche and Arthur Andersen where he served clients in a variety of industries. While with Deloitte & Touche, Mick also served in the firm's National Office Accounting Standards and Consultation organization, where he researched and consulted with practice offices and the firm's top accounting partners on highly technical and complex transactions and financial reporting issues.

Mick is an active member of the Financial Executive International's Committee on Corporate Reporting (CCR) and is the Chair of the Financial Reporting Committee of the Institute of Management Accountants (FRC).

Mick Graduated with high honors from the University of Northern Iowa in 1984 with a degree in accounting. He is a CPA and CMA.

GREGORY JONAS

MANAGING DIRECTOR, MORGAN STANLEY

Greg Jonas is a Managing Director in Morgan Stanley's Equity Research group, covering matters involving accounting and financial reporting.

Greg came to Morgan Stanley from Moody's, where, during the credit crisis, he led the firm's rating, corporate and internal communication functions. 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 currently serves on the FASB's User Advisory Council and the group advising the IASB and FASB on their joint project on financial statement presentation. He has served on the Public Company Accounting Oversight Board's Standing Advisory Group, the FASB's Financial Accounting Standards Advisory Council and the SEC's Advisory Committee on Improvements to Financial Reporting, which completed its work in 2008. 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.

JAMES KROEKER

CHIEF ACCOUNTANT, SEC

James L. Kroeker is the Chief Accountant of the Securities and Exchange Commission. In this capacity, Mr. Kroeker serves as the principal advisor to the Commission on accounting and auditing matters.

Since joining the Commission as Deputy Chief Accountant in February 2007, Mr. Kroeker has played a key role in efforts to improve the transparency and reduce the complexity of financial disclosure. For example, he recently served as staff director of the SEC's Congressionally-mandated study of fair value accounting standards, and he has led the efforts of the Office of the Chief Accountant to address the current economic turmoil, including steps to improve off-balance sheet accounting guidelines. Mr. Kroeker also served as the Designated Federal Officer responsible for the staff oversight of the SEC's Advisory Committee on Improvements to Financial Reporting.

Prior to joining the SEC, Mr. Kroeker was a partner at Deloitte and Touche LLP in the firm's National Office Accounting Services Group and was responsible for providing consultation and support regarding the implementation, application, communication and development of accounting standards, including disclosure and reporting matters. Mr. Kroeker was Deloitte & Touche's representative on the AICPA Accounting Standards Executive Committee (AcSEC). Mr. Kroeker also served as a Practice Fellow at the Financial Accounting Standards Board.

Mr. Kroeker received a Bachelor of Science degree with an emphasis in accounting from the University of Nebraska in May 1992.

BOB LAUX

DIRECTOR OF TECHNICAL ACCOUNTING AND REPORTING, MICROSOFT CORPORATION

Bob Laux is the director of technical accounting and reporting at Microsoft, where he is responsible for technical accounting, including interacting with and responding to accounting standard setters on numerous issues. Bob is also responsible for Microsoft's comment letters on new accounting pronouncements, and for representing Microsoft at standard setters' public roundtables.

Prior to joining Microsoft in 2000, Bob was an industry fellow at the Financial Accounting Standards Board, where he was responsible for coordinating the activities of the Emerging Issues Task Force.

Before joining the FASB, Bob spent 10 years at General Motors managing their external financial reporting, and interacting with and responding to accounting standard-setters.

Laux is also a member of the AICPA's Special Committee on Enhanced Business Reporting, and a member of the Financial Reporting Committee of the Institute of Management Accountants.

JAMES LEISENRING

MEMBER, INTERNATIONAL ACCOUNTING STANDARDS BOARD

Before joining the IASB he was the first director of international activities at the US Financial Accounting Standards Board (FASB) from July 2000.

He joined the staff of the FASB in 1982 as director of research and technical activities and became Chairman of the Emerging Issues Task Force when it was formed in 1984.

He was appointed a member of the FASB in October 1987 and became its vice-chairman in January 1988.

He was also a member of the International Joint Working Group on Financial Instruments. He was the last chairman of the G4 1 group of standard-setters before it disbanded in January 2001.

Before joining the FASB, he was a partner and director of accounting and auditing for Bristol, Leisenring, Herkner & Co. of Battle Creek, Michigan, a firm that is now a part of Plante & Moran.

He served as Chairman of the Auditing Standards Board of the American Institute of CPAs and has been a member of several other Institute committees.

From 1964 to 1969 he was a member of the faculty of Western Michigan University.

Mr. Leisenring received his BA from Albion College and an MBA from Western Michigan University.

In 2003 he was elected by an international panel to the Accounting Hall of Fame, a highly prestigious award established in 1950 at the Ohio State University's Fisher College of Business.

RICHARD LEVY

EXECUTIVE VICE PRESIDENT AND CONTROLLER, WELLS FARGO & COMPANY

Richard Levy is Executive Vice President and Controller for Wells Fargo & Company. He is responsible for the company's accounting and tax management, financial planning, analysis and reporting, financial systems, technology, procurement, supply chain management, accounting policy, accounts payable and the company's compliance with the Sarbanes-Oxley Act.

Rich joined Wells Fargo as Controller in 2002 and has over 30 years of public accounting and financial services industry experience. Before joining the company, he was Senior Vice President and Controller for New York Life Insurance Company. Previously, he was a partner with Coopers & Lybrand where he headed the firms' national tax practice for financial institutions. Before joining Coopers & Lybrand, he was a Senior Vice President at Midlantic Corporation, a New Jersey-based regional bank holding company where he was responsible for all the tax and accounting. Prior to 1983, he was a senior accountant with Deloitte & Touche, New York.

He is an accounting graduate of Pennsylvania State University and received his master's degree in taxation from Pace University's Lubin School of Graduate Studies. He is also a Certified Public Accountant.

CARLO PIPPOLO

PARTNER, DIRECTOR-STANDARD SETTING, ERNST & YOUNG LLP

Carlo is a Partner and the Director-Standard Setting in Ernst & Young's Accounting Standards Department in New York. Carlo is responsible for leading E&Y's efforts involving standard setting activities of the Financial Accounting Standards Board and the U.S. Securities and Exchange Commission. Carlo is a member of the FASB's Emerging Issues Task Force and of the Institute of Management Accountants' Financial Reporting Committee.

Prior to joining E&Y's Accounting Standards group, Carlo served as an auditor in the firm's Houston Office and in Ernst & Young's National SEC Practice in Washington D.C. He also participated in a two-year fellowship at the Financial Accounting Standards Board, and worked for two years in the SEC's Division of Corporation Finance.

Carlo is a graduate of the University of Houston and is a CPA in Texas, New York and Connecticut.

HOWARD SCHECK

CHIEF ACCOUNTANT, DIVISION OF ENFORCEMENT, SEC

Mr. Scheck rejoins the SEC staff from Deloitte Financial Advisory Services LLP, where he has been a partner in the Forensic & Dispute Consulting practice. "Financial statement and accounting fraud are high enforcement priorities for the SEC, and Howard is highly qualified to lead our accounting staff in its relentless pursuit of these wrongful practices that are so harmful to investors," said Robert Khuzami, Director of the SEC's Division of Enforcement."

As Chief Accountant for the Division of Enforcement, Mr. Scheck will lead the Division's accountants as they provide technical accounting expertise during financial fraud investigations.

As a partner at Deloitte, Mr. Scheck led teams of forensic accountants in conducting accounting and FCPA investigations arising from whistleblower complaints and SEC inquiries. Mr. Scheck also worked with public companies to enhance their antifraud and FCPA compliance programs.

Previously at the SEC, Mr. Scheck participated in investigating and pursuing numerous enforcement actions relating to accounting, FCPA, market manipulation, and insider trading. He also wrote an SEC Enforcement Division internal training guide relating to accounting investigations and he regularly trained SEC enforcement lawyers and accountants.

Mr. Scheck earlier served in the audit department of Touche Ross & Co. where he conducted and supervised financial statement audits. His clients included publicly traded manufacturing and financial services companies. Mr. Scheck also served as a Senior Corporate Accountant for a technology company listed on the NYSE.

Mr. Scheck earned his BS/BA magna cum laude in accounting from Boston University, and his JD from the American University Washington College of Law.

NORMAN STRAUSS

ERNST AND YOUNG, EXECUTIVE PROFESSOR IN RESIDENCE, BARUCH COLLEGE

Norman Strauss retired as a partner at Ernst & Young LLP in 2001 and is now in his new career as E&Y's Executive Professor in Residence at Baruch College in New York teaching contemporary accounting in the graduate school.

He has been E&Y's National Director of Accounting Standards and a member of the firm's Accounting and Auditing Committee. Norm also has been E&Y's representative on the FASB's Emerging Issues Task Force and the Financial Accounting Standards Advisory Council. He also was Baruch's and E&Y's Representative on the Advisory Council for the International Accounting Standards Board. In addition, Norm has previously served as Chairman of the AICPA's Accounting Standards Executive Committee (AcSEC).

Norm is chairman of the audit committee of the Federal Farm Credit Banks Funding Corporation. He also is a member of the Financial Reporting Committee of the Institute of Management Accountants and was a member of the Board of Trustees of the Research Foundation of Financial Executive International and the Board of Amas Musical Theatre, a NYC not-for-profit theatre company.

Norm has an MBA and BBA from Baruch College. He is a frequent lecturer at various seminars, has chaired Baruch's financial reporting conferences since inception, and has been published in professional journals including the Journal of Accountancy.

ROBERT UHL

PARTNER, NATIONAL DIRECTOR OF ACCOUNTING STANDARDS AND COMMUNICATIONS, DELOITTE & TOUCHE LLP

Bob Uhl is a partner at Deloitte & Touche LLP and National Director of Accounting Standards and Communications. Bob is also the U.S. leader on Deloitte's Global IFRS Leadership Team. His responsibilities include formulating policies on accounting matters under both US and international accounting standards, and communicating with accounting standard setters, Deloitte professionals, clients and other parties interested in financial reporting. He has also previously had roles in Deloitte's Accounting Consultation Group and Stamford, Connecticut audit practice.

Bob is a member of the Financial Accounting Standard Board's Emerging Issues Task Force, a member of the International Accounting Standard Board's Financial Instrument Working Group, and actively participates in a number of other standard setter forums. He previously served as a member of the AICPA's Accounting Standards Executive Committee. Bob is also a member of several committees with a financial reporting focus.

While most of Bob's career has been at Deloitte, he has also been a managing director in the accounting policy group of Goldman, Sachs & Co. and a Professional Accounting Fellow in the Office of the Chief Accountant of the Securities and Exchange Commission.

Bob graduated from the University at Albany in 1987 with a B.S. degree in Accounting.