
2011 Accounting Symposium Presenter Biographies

(In order of appearance)

Tim Ryan

Tim Ryan is Vice Chairman and the leader of PwC's Assurance Practice, having full responsibility for all aspects of PwC's Assurance business. Tim has over 20 years of diversified experience serving clients in the financial services industry in the U.S. and internationally.

Prior to his current role, Tim led PwC's U.S. Financial Services practice. He has also led PwC's Consumer Finance Group. Tim has significant experience with FAS 140, FAS 133, valuation matters, and risk management activities. He has been published or quoted in numerous publications and is a frequent contributor to industry events.

Tim was a member of PwC's "Closing the Expectation Gap Committee." This committee designed and implemented improvements to PwC's audit process to address gaps between the expectations of constituents and accounting standards. He has also served on the US Board of Partners and Principals and the Board's Admissions Committee, the Management Evaluation and Compensation Committee, and the Clients Committee. Tim has also served on the Firm's Global Board of Directors.

Tim is a certified public accountant in Massachusetts and New York and a member of the American Institute of Certified Public Accountants. He graduated from Babson College where he studied accounting and communications. A Boston native, he joined Price Waterhouse after graduation and currently resides in the area with his wife and six children.

Brian R. Richson

Brian is an Assurance Partner in PwC's National Professional Services Group. He is the firm's US Auditing Services Leader and Chief Auditor. Brian also serves as PwC's representative on the AICPA's Auditing Standards Board and PCAOB's Audit Risk Working Group.

Brian has worked extensively with multinational companies over his 26 years with PwC, with a focus in the automotive and industrial products sectors. In his current and prior roles within PwC's National Office, he has consulted with engagement teams of a variety of audit, reporting and practice management matters, including corporate investigations, materiality evaluations, auditing standards application, internal control assessments and SEC comment letter responses and reporting issues.

Brian joined PwC in 1984 after earning his degree in Accounting from Carroll College. He is a member of the AICPA and the Wisconsin state society of CPAs, and currently holds CPA licenses in New Jersey and Wisconsin.



Marc Panucci

Marc is a Partner in PwC's Auditing Service Group of the National Office. His responsibilities include providing consultation and support regarding implementation, application, and development of auditing policies and standards.

Marc also worked at the Securities and Exchange Commission (SEC) from 2007 to 2010 as a Senior Associate Chief Accountant in the Office of the Chief Accountant. At the SEC he specialized in the SEC's guidance related to the evaluation of internal control over financial reporting, auditing matters relating to public companies, and the SEC's activities with respect to its oversight role over the Public Accounting Oversight Board.

Mike Gallagher

Mike is a Managing Partner in PwC's Assurance Quality and Transformation. In this role, in addition to continuing to lead PwC's U.S. National Office, Mike has responsibility for all Assurance business units which have a significant role in supporting audit quality, including: Learning & Development; Aura (PwC's audit software platform); Regulatory Relations; Internal Inspections; and our Global Audit Delivery Model.

Mike's profession and community affiliations include the PCAOB - Standing Advisory Group, Chair for the Professional Practice Executive Committee with the Center for Audit Quality (AICPA) and PICPA.

Laura Cox Kaplan

Laura Cox Kaplan is Partner-In-Charge of Government, Regulatory Affairs, and Public Policy at PwC. She also serves on the Firm's U.S. Leadership Team.

Prior to joining the Firm, Laura served at the U. S. Securities and Exchange Commission as a member of Chairman William H. Donaldson's three-person, senior management team. She held the newly created role of Managing Executive for External and Governmental Affairs, directing the Commission's legislative affairs, public affairs, intergovernmental affairs and investor education efforts and provided coordinated, strategic advice in these areas.

Prior to joining the SEC, Laura served as Deputy Assistant Secretary for Banking and Finance in the Office of Legislative Affairs at the U.S. Department of the Treasury, where she was responsible for representing the Administration's domestic finance agenda and priorities with Members of Congress and congressional staff. She received a Meritorious Service Award for her work and strategic counsel on legislative initiatives.

Prior to joining the Bush Administration, Laura was Vice President for Strategic Policy Communications, Government and Regulatory Affairs at Instinet Corporation, an electronic brokerage and subsidiary of international media conglomerate Reuters.

Laura spent eight years on Capitol Hill — six in the Senate working first for Banking Committee Chairman Richard C. Shelby (R-AL) and later as Communications Director to the Republican Conference Vice Chairman, Paul Coverdell (R-GA). She began her service in Washington in the office of Rep. Charles W. Stenholm (D-TX).

Laura holds a master's degree from American University, in Washington, DC and a bachelor's degree in journalism and government from the University of Texas at Austin.

David Kaplan

Dave co-leads the Accounting Services Group in PwC's US National Office. He is responsible for the knowledge sharing and strategic thought leadership aspects of the group including both US and international accounting. Dave is also a member of PwC's Global Accounting Consulting Services Leadership Team; PwC's Global Corporate Reporting Task Force which determines the global network's positions on proposed International Financial Reporting Standards; and a member of PwC's Global Accounting Committee.

Dave has 34 years of experience with PwC including previously being responsible for accounting consulting, both US and international, in US National; leading the SEC Foreign Private Issuer Group in US National; and 19 years in direct client service in PwC's Boston office where he was the Global Engagement Partner on a Fortune 500 and other public companies and the Northeast region's risk management partner.

Dave is a previous member of the FASB's Emerging Issues Task Force (EITF); the EITF's Agenda Committee; the FASB's Task Force on Financial Performance Reporting; and the Steering Committee for the FASB's Business Reporting Research Project. He was both Chairman and prior thereto a member, of the Accounting Standards Executive Committee (AcSEC) of the AICPA when AcSEC both determined the AICPA's technical policies regarding financial reporting standards and set certain U.S. accounting standards.

Dave is a frequent speaker on a wide range of topics at various financial accounting and reporting seminars and conferences and has presented to various regulatory and standard setting groups such as the Securities and Exchange Commission (and subcommittees thereof), the FASB, and the IASB and its Trustee organization.

H. Steven Meisel

Steve is an Assurance Partner in PwC's National Professional Services Group ("NPSG") leading its SEC Services. Steve serves as PwC's representative on the SEC Regulations Committee and the Center for Audit Quality Research Advisory Board.

Steve has worked extensively with multinational companies over his 33 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 frequently speaks on a variety of issues impacting the accounting profession. Events and conferences where he has participated include the AICPA National Conference on Current SEC & PCAOB Developments, the Practicing Law Institute, Northwestern Securities Regulation Institute, American Bar Association, and the Haas School of Business Annual Financial Reporting Conference at UC Berkeley. He also provided testimony to the SEC Advisory Committee on Improvements to Financial Reporting.

Steve joined PwC 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 the California state society of CPAs. He currently holds his CPA license in California, New Jersey and Florida.

Cody Smith

Cody L. Smith, Jr., is a partner in the National Professional Services Group of PwC in Florham Park, New Jersey. In his role he leads the National Office's interface and service delivery with PwC's Industrial Products practice and its clients. He is also responsible for a team of consultants that specialize in business combinations and related areas such as disposals, impairments and segment reporting.

Prior to joining the Group in September 2005, he was an audit partner in the San Diego, California office of PwC where he spent the majority of his time serving as the engagement partner on public companies including a Fortune 500 company. From July 1998 through June 2000 he served as a National Office consulting partner in San Francisco, California, consulting on business combination issues, as well as stock compensation, revenue recognition, earnings per share, consolidations and restructurings.

For a two-year period beginning in 1996, he was a Professional Accounting Fellow in the Office of the Chief Accountant of the U.S. Securities and Exchange Commission in Washington, D.C. In this capacity, his primary responsibility was to assist registrants in resolving accounting and reporting matters, along with participating in the development of rule proposals under the Federal Securities Law and consulting with professional accounting standard-setting bodies.

Cody began his career with PwC in Atlanta, Georgia and was a Senior Manager in the Accounting and Auditing Services Group in New York City and Stamford, Connecticut.

He holds a Masters of Business Administration degree from the University of Michigan and Bachelors of Science and Arts degrees in Finance and Economics from San Diego State University. He is a member of the AICPA.

Michael J. Fenlon, Ph.D.

Michael Fenlon joined PwC in 2005 as a Managing Director with firm-wide responsibility for the development and implementation of people strategy, and has served as the US Markets Leader for the Human Capital function, with responsibility for national strategy, execution and shared services. He currently serves as the US Human Capital leader for the Tax Line of Service.

Dr. Fenlon is a psychologist with expertise in executive leadership development, strategic change, executive teams and coaching. He previously served as a faculty member of the Columbia Business School executive education team that was ranked by *The Financial Times* as the #1 executive education provider in the world from 2000 – 2003. Dr. Fenlon also served as Associate Dean, responsible for Columbia Executive MBA programs in New York, and partnerships with the London Business School and Berkeley. As a faculty member, he directed a variety of executive programs, including: The Fundamentals of Management: Highlights of the MBA, the Leadership Development Program, and the Columbia Senior Executive Program. He also served as a faculty member and coach in Executive Programs at the John F. Kennedy School of Government at Harvard University.

Dr. Fenlon's past clients include senior executives in a variety of sectors, including: aerospace, automotive, energy, financial services, media and entertainment, pharmaceutical, professional services and telecommunications. He has also consulted in the non-profit and government sectors, including programs on leadership and change for the New York City Police Department, the New York City Fire Department, and leaders in the Department of Homeland Security.

Prior to joining Columbia Business School, he served as a Principal Consultant with Price Waterhouse in the strategic and organizational change practice, working in the financial services sector.

Dr. Fenlon is a member of the American Psychological Association and the Academy of Management. Recent publications include "Where Counting Counts" for *HR Magazine* on using human capital data to drive strategic change, and "Developing Leaders and Teams Who Build Exceptional Client Relationships" in the 2009 *Pfeiffer Annual on Leadership Development*. He has also been featured in *The Financial Times*, *The New York Times* and on *Fox Business News*. He was educated at Columbia University, where he received his doctorate and three masters degrees, and at the University of Wisconsin-Milwaukee, where he received his bachelors degree.

Holly Paul

Holly Paul is the U.S. Recruiting Leader for PwC, one of the world's largest professional services firms, overseeing all of PwC's campus and experienced recruiting activities and managing a team of more than 175 professionals who comprise the firm's recruiting network. In her role, Holly leads PwC's efforts to attract, engage and hire more than 5,000 full-time professionals and interns annually -- including PwC's increasing use of social media for recruiting purposes, as well as initiatives to build and maintain relationships with the nearly 200 universities where PwC actively recruits.

Holly is a frequent speaker and subject matter expert on recruiting, human resource management and career related topics, appearing on college campuses around the country and interviewing with numerous media to offer perspective on such issues. She has been featured on ABC News' "Job Club," and in articles with *FORTUNE*, *CNNMoney.com*, *CareerBuilder*, *Business 2.0*, *The Houston Chronicle*, dozens of campus newspapers and other news sources.

As a member of the PwC Global Recruiting Network, Holly also shares best practices from the U.S. firm with her peers who lead the recruiting efforts at other PwC Global Network firms around the world. The collaboration drives greater consistency and efficiency in the recruiting process for PwC worldwide.

Holly draws upon her more than 17 years of experience in a variety of roles across PwC's organization to inform and enhance the firm's recruiting function. Most recently, she served as PwC's National Sourcing Operations Leader for campus and experienced recruiting. In this role, she was responsible for the business operations and financial management of the recruiting organization, as well as direction of campus and experienced recruitment strategies and initiatives.

From 2006 to 2007, Holly led the human resource operations of PwC's Internal Firm Services (IFS) group, comprised of 7,000 professionals who provide internal strategic services in the areas of administration, finance, human resources, information technology, infrastructure, knowledge management, learning and education, marketing and sales, and other key support functions. During this period, Holly led a redesign of the human capital organization within IFS, to better align talent and resources with firm strategy. Previously, she served for a decade as a human resource leader in PwC's Carolinas and Washington, D.C. metro markets.

Holly began her career in PwC's Florham Park, New Jersey office in 1994 as a client service assurance professional. In 1998, she joined the Advisory, Dispute & Analysis practice, where she had the opportunity to work for two years in Switzerland on a major financial services investigation.

A 1994 graduate of Lafayette College with a BA in Anthropology and a concentration in Accounting, Holly is a member of the Society for Human Resource Management and maintains certification as a Senior Professional in Human Resources (SPHR).

Holly resides in Bethesda, MD with her husband, Bill, and their two children.

J. Richard Stamm

Rick Stamm is a Vice Chairman of PwC and has been the US Tax Leader since 2004. He is a member of the Global Tax Leadership Team and is responsible for the network of tax practices across the Americas. As the US Tax Leader, Rick guides the strategic direction of the practice with respect to client service, quality, and talent development. Rick also serves as the senior relationship partner to several of the firm's large clients.

Rick joined the firm in 1976, serving in the Baltimore Assurance practice. He transferred to the tax practice in 1981 and moved on to spend a year in the firm's Washington National Tax Services office. Rick was admitted to the partnership in 1986 and relocated to Philadelphia two years later, where he proceeded to lead the Philadelphia tax practice. Prior to becoming the US Tax Leader, Rick served as the national industry leader of the Consumer and Industrial Products group and in various other roles in US tax leadership.

During his time with the firm, Rick has served a wide range of companies including large inbound and outbound multinationals, large domestic companies and family-owned businesses – all across a variety of industries including pharmaceuticals, mining, general industrial products, aerospace, real estate, insurance, investment management, and public utilities. Areas of technical emphasis during his career have included mergers and acquisitions, inventories, accounting methods, inbound investment matters, and consolidated returns.

A Certified Public Accountant, Rick is a graduate of Lycoming College. Rick is also a member of the Board of Advisors for the University of Southern California's Leventhal School of Accounting.