



# TIAG Conference Attendee Profiles

Beijing, China

May 21-24, 2007



**Aska & Co.**

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**Contact(s): Shinya Miyakawa**

**FIRM PROFILE**

Aska & Co. is a middle-sized audit firm in Japan with its offices located in Tokyo and Osaka. Aska & Co. currently has five partners and ten CPAs. It was established in April 1986, and, since then, it has provided audit services and advisory services for both listed companies and companies "going public" with high reputations, some of which are worldwide businesses.

Aska & Company has collaborated with the TAGLaw member firm in Tokyo, South Toranomon Law Office, on a complex matter involving the incorporation of a non-profit organization for recycling of small rechargeable batteries. The organization has more than 200 clients including, Matsushita Battery, Sanyo, Sony, NEC, Ericson, and other giants in the electronics industry.



**Shinya Miyakawa**

Email: stnr@rio.odn.ne.jp

The TIAG contact is partner Shinya Miyakawa. Miyakawa-san joined Tohmatsu Awoki & Co. in 1970 (now called "Deloitte Touche Tohmatsu") and he worked there for 10 years. He then joined a wholly-owned Japanese subsidiary of Baltimore-based corporation where he worked as the controller for 14 years and then as CFO for 7 years prior to joining Aska & Co.

## Boisjoli Sabbag

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**Contact(s): Michel Sabbag**

### FIRM PROFILE

Boisjoli has symbolized accounting excellence since 1920. This tradition continues today with Boisjoli Sabbag, which resulted from the 1982 merger of Boisjoli, Houghton and Co. and Courtois, Ziri, Malka. The firm has a solid reputation for knowledge of financial matters. The Boisjoli Group favors a dynamic, global management approach based on solutions, which are developed in cooperation with our clients in order to prepare realistic and effective expansion plans. Proactive and focused on the future, the Boisjoli Group concentrates on preparing for the future needs of its clients, through their emphasis on communication and dialogue. The Group's associates, who specialize in a variety of fields, work in a complementary, homogenous manner to meet the needs of their clients in a wide variety of fields. The Boisjoli Group is committed to the ongoing training development of its personnel. Their experts keep up with the latest information so as to meet the constantly growing needs of their clients. The Group's team members love challenges and apply their professional expertise to finding solutions to the most complex situations. They are focused on maintaining the highest standards of excellence in their efforts to satisfy their clients and improve their profitability.



#### **Michel Sabbag**

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(TIAG Advisory Board Member)

Michel Sabbag is a TIAG Advisory Board member. He is known for his extensive experience in mergers & acquisitions, strategic planning, and management consulting. He works with a wide range of leading businesses in Canada, the United States, and overseas, and is highly appreciated for his exceptional dedication. His international expertise and leadership is what earned him a seat on the TIAG advisory board. Mr. Sabbag holds an economics degree from the University of Aix en Provence, France and a finance degree from University of Montreal (École des Hautes Études Commerciales). He speaks French and English. A husband and a father of three, Mr. Sabbag is a dedicated volunteer who plays an important role in a number of major community organizations. His favorite hobbies include fishing, cross-country skiing, jogging, and swimming.

## C K Yau & Company

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**Contact(s): Joseph Yau**

### FIRM PROFILE

C K Yau & Company was established since 1962 and is a professional firm of Certified Public Accountants registered under the Professional Accountants Ordinance of Hong Kong Laws. The firm engages in providing professional services in assurance and business advisory, accounting, management consultancy and information technology with a high degree of independence.

As one of the member firms of Hong Kong's Institute of Certified Public Accountants (HKICPA) [previously known as Hong Kong Society of Accountants (HKSA)], the firm possesses strong expertise with qualified chartered accountant and certified public accountants as its major part. Our staff include principals, managers, seniors and middle ranking technical personnel. Most of them are qualified accountants and university graduates with working experience. The internal management conducts strict rules and disciplines and all working procedures have been standardized but with high degree of flexibility to cope with the dynamic changes in the commercial world.

Our clients are based worldwide including China, Taiwan, Japan, Singapore, Canada, United States of America, Australia and Europe. Our mission is to provide super expert service to all our clients. Given the strong support of our staffs and the history of our firm, we are keenly aware of the fleeting nature of success. It is this awareness that has contributed to our dynamism to keep pace with time for future developments with our clients.



**Joseph Yau**

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Managing Partner of C K Yau & Company  
Managing Director of W H Lam & Partners CPA Limited  
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FCPA (Practising) Fellow of The Hong Kong Institute of Certified Public Accountants (Practising)  
CMA Member of The Society of Management Accountants of B.C. Canada  
FCIS Fellow Member of The Canadian Institute of Chartered Secretaries and Administrators  
FTIHK Fellow Member of The Taxation Institute of Hong Kong  
CIA Member of The Institute of Internal Auditors of USA  
MSCA Member of The Society of The Chinese Accountants and Auditors  
MCI Arb Member of The Chartered Institute of Arbitrators of UK  
MHKSI Member of The Hong Kong Securities Institute  
HonAAT Honorary Member of Hong Kong Institute of Accredited Accounting Technicians  
FAIA Fellow Member of The Association of International Accountant (UK)  
FHKRFP Fellow Member of The Society of Registered Financial Planners  
Publications  
Author of Frank Wood's Business Accounting (HK Revised Edition Volume I & II) - FTMgt

## **CF & Co., L.L.P.**

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**Contact(s): Jack W. Savage  
J. King Bourland**

### **FIRM PROFILE**

CF & Co., L.L.P. has been serving the Dallas-Fort Worth Metroplex and the Southwest for nearly fifty years. We are a full service public accounting firm providing auditing, tax, accounting, and management consulting services. Our firm is consistently ranked as one of the larger accounting firms in the Dallas area by the Dallas Business Journal.

CF & Co., L.L.P. is a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC). Our firm is committed to audit quality in the critical area of employee benefit plans. We are also registered with the Public Company Accounting Oversight Board (PCAOB) and are a member of the Center for Public Company Audit Firms of the AICPA. The PCAOB will inspect our public company audit practice every three years. As a member of the SEC Practice Section, we undergo peer reviews every three years for compliance with the highest professional standards. Like an audit, a peer review is conducted by outside CPAs who evaluate our controls and procedures to provide quality accounting and audit services. In each of our reviews, we have received an unmodified ("clean") opinion.



#### **J. King Bourland**

Email: [kingb@cflfp.com](mailto:kingb@cflfp.com)

Mr. Bourland is a Partner of CF & Co., L.L.P., Certified Public Accountants and Consultants. He has over thirty-five years experience in public accounting, principally involving audits of securities dealers, hedge funds, taxation and management consulting and serves as an expert witness. King is licensed to practice in Texas, Minnesota, New York, Arizona, and Colorado.

King earned his BBA from the University of North Texas and his MBA from Southern Methodist University where he was a lecturer in finance. He joined the firm in 1972, after working for an international accounting firm and serving as the Vice-President/Operations Officer of a broker-dealer in securities.

Mr. Bourland is a past member of the AICPA Committee on Stockbrokerage and Investment Banking and has served on the Investment Management and Capital Markets Conference Committee of the TSCPA where he was chairman on two occasions. Additionally, he is on the Board of Directors of the Town North Optimist Foundation, is a member of the President's Council and the 2005/2006 President of the Advisory Board of the Department of Accounting at the University of North Texas. King's professional affiliations include the AICPA, TSCPA, and the Dallas Chapter of the TSCPA.

## Comprehensive Financial Services

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### FIRM PROFILE

Founded: In 1999

Services include:

- Strategic advice to medium-size businesses.
- Assistance in computerizing clients accounting systems.

Clients come from across a wide range of activities, including:

- Manufacturing
- Commerce
- Offshore and financial services
- Hotels and restaurants
- Construction
- Decoration

#### **Reshad Sadool**

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Reshad Sadool is the sole partner. He qualified as a certified accountant in 1991. Before starting up Comprehensive Financial Services he was a manager with Ernst & Young where he worked for 10 years. He was responsible for auditing listed companies and large private companies. As a senior partner with Comprehensive Financial Services he has been involved in many consulting assignments. He now specialises in strategic advice to a wide portfolio of clients.

## Conseil Audit & Synthèse

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### FIRM PROFILE

Managing information, anticipating change, piloting development, improving performance : such are manager's and shareholder's priorities. They are the heart of Conseil Audit & Synthèse's mission. Since 1980, their team of professionals have put their methodologies and relevant principles into practice in order to serve independant companies or subsidiaries of groups, either French or international.

Chartered accountants, authorized statutory auditors, consultants in strategy and financial structuring, Conseil Audit & Synthèse's staff apply the highest standards in auditing, accounting and consulting, in accordance with the most demanding legal and regulatory environment. Always with technical perfection in mind.

Masters of their "art", the firm's consultants have learned to go beyond their technique to put a lot into the quest of innovating solutions, alongside the company's management and shareholders. Strong from the richness of their experiences, they demonstrate their ability to adapt to a client's environment and to get involved in the success of their client's plans to imagine new ways, which always are practical. Imagination serves the creation of value.



**Yves Canac**

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Chartered accountant, certified auditor, MBA of HEC  
Senior partner  
General commercial, business investigation  
Corporate finance and audit



## Cornick, Garber & Sandler, LLP

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### FIRM PROFILE

Since our founding in 1968, we have consistently offered an alternative to traditional accounting firms. From a modest beginning with three partners and five staff members, we have grown into a responsive, mid-size organization. An exceptional accounting firm has evolved, which combines the best qualities of both large and small firms - a full range of technical expertise along with a commitment to personal service and attention to all clients.

Our services include: Accounting and Auditing – public and private, Tax Planning and Preparation, Management Advisory Services, Business Planning, Mergers and Acquisitions, Litigation Support, Operational Analysis, Disaster Recovery and Business Continuity Planning and Consulting, Personal Financial Planning, Business Technology Consulting, Business Needs Analysis and Process Reengineering, Accounting/Business Management Software Analysis, Selection, Implementation and Customization, Local and Wide Area Network and Network Security Consulting



#### **Peter Frank**

Email: peter.frank@cgscca.com

(TIAG Advisory Board Member)

EDUCATION: Kenyon College, Syracuse University; New York University Graduate School of Business Administration

AREA OF EXPERTISE: Information Technology, closely held companies

PROFESSIONAL AFFILIATIONS: The American Institute of Certified Public Accountants (AICPA); The New York State Society of CPA's (NYSSCPA); Board of Directors, Committee on Committee Operations.

AWARDS AND RECOGNITIONS: Recipient of the Foundation for Accounting Education's Outstanding Discussion Leader Award. In the November 1999 issue of Accounting Technology Magazine, was the featured Accounting Technologist. In 2001, Mr. Frank became one of the first CPA's to earn the AICPA's Certified Information Technology Professional (CITP) designation.

OTHER: Professional Musician

## DTE Group

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**Contact(s): Keith Train**

### FIRM PROFILE

Top 30 accounting firm, DTE Professional Services Group, is among the UK's fastest growing accountancy and advisory firms, with a full service offer that reflects deep expertise, intense commitment to clients' success and strong entrepreneurial values. With a significant presence based principally in England's three main cities of London, Manchester and Birmingham, DTE has become a national practice with international expertise, providing the following services: Audit and Advisory, Tax Consultancy, Forensic Accounting, Corporate Finance, Risk and Financial Management services, Corporate Strategies, Corporate Recovery, Simple Debt Solutions, and DTE Support.



**Keith Train**

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Prior to taking up the role of Group Managing Director, Keith handled a diverse range of entrepreneurial clients and held a number of directorships in companies across a wide spectrum of sectors. Sport has always been important to Keith. After playing rugby for Rochdale, he later developed an interest in both mountain pursuits and long distance running and completed the first marathon run at high level on Mount Everest. He is now a keen mountain biker. In the years that Keith has devoted to raising substantial funds for the Variety Club, he has developed a number of close contacts from television, theatre and sport.

## Einfeld Symonds Vince

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**Contact(s): Kurt Baker**

### FIRM PROFILE

At Einfeld Symonds Vince, we're committed to delivering the highest standard of professional accounting services to our clients. With a unique, personalised approach tailored to meet our individual clients' needs, our dedicated team lend their expertise, in-depth knowledge and enthusiasm across a comprehensive range of business services.

Our partners at Einfeld Symonds Vince are always closely involved and available to our clients. Their 'hands on' approach is an integral part of our company's philosophy – to offer our clients a personalised, proactive service that extends beyond the traditional accounting role.



#### **Kurt Baker**

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Kurt Baker specialises in all aspects of small to medium-sized business taxation and accounting requirements. His impressive record of consulting services include finance proposals, budgeting and cash flow planning, taxation services, business valuations, accounting and internal control systems reviews.

Committed to providing his clients with the highest standard of personalised service, Kurt understands that accessibility and responsiveness are key qualities that his clients value, regardless of their size. The strong professional relationships he builds ensure that his clients benefit from the best possible advice, support and solutions tailored to their individual needs. Kurt is an Associate of the Institute of Chartered Accountants.



#### **Chris Kirkwood**

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Chris Kirkwood is responsible for the delivery of the firms' Audit, Assurance and Due Diligence services. Formerly a Senior Manager with Ernst & Young's Entrepreneurial Services Division, he has over 15 years experience specialising in the performance of statutory audits for publicly listed companies, medium to large private businesses, subsidiaries of foreign registered entities and not-for-profit entities.

Chris has a Bachelor of Business (majoring in Accounting) and a Graduate Diploma of Applied Finance and Investment (majoring in Corporate Finance) from the Securities Institute of Australia. He is an Associate of the Institute of Chartered Accountants in Australia and a Fellow of Financial Services Institute of Australasia. Chris is a Registered Company Auditor and a Registered Tax Agent.

## Entrust

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China 2007

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**Contact(s): Doug Wootton**

### FIRM PROFILE

Entrust was founded in 1991 by the core partners from a suburban office of a “big four” firm. From that day on the firm has been dedicated to providing leading edge accounting, tax and business consulting services to owner-managed businesses. The firm does more than prepare financial statements and tax returns. What sets them apart is that they examine each statement to see what the trends are over the long term and to help the client understand what’s going on in their business. The firm takes the time to understand both the clients’ business and personal financial goals. Using this information and the firm’s Tax Specialists, they design and implement tax strategies that are most effective for their clients.

The firm provides many services to their clients, including accounting and auditing services, outsourced accounting services, tax planning, income tax preparation services, transfer pricing support, cross border tax assistance, business consulting services, and assistance in establishing a business in Canada.



#### **Douglas Wootton**

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With more than 25 years of accounting and business experience to draw on, Doug is valued by clients for offering solid business advice that takes into account both their accounting and business needs. Since he co-founded WKM in 1991, Doug has offered clients a “big picture” approach to accounting that goes far beyond their financial statements. Known as a creative problem-solver, Doug often acts as a sounding board for his clients’ ideas, and he has assisted many of them in making the business, systems and tax transitions that come with expansion and growth.

Prior to co-founding WKM, Doug was a partner at an international accounting firm, where he worked with owner-managed business for many years. He graduated with a Bachelor of Commerce degree from the University of British Columbia in 1975 and received his CA designation in 1977.

## Ewe, Loke & Partners

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**Contact(s): Pang Kooi Ewe**

### FIRM PROFILE

Ewe, Loke & Partners ("ELP") is a Certified Public Accounting Firm which is registered with the Public Accountants Board of Singapore since 6 August 1990. The main services provided under ELP are audit, special investigations and insolvency. LSH Management Services Pte Ltd ("LSH") is registered with the Singapore Registry of Companies on 24 June 1992. Under the guidance of a qualified and licensed Practising Chartered Secretary, LSH provides primarily corporate secretarial services which include registration of various forms of entities, nominee directorships and shareholders, book-keeping services, members' voluntary liquidation as well as provide consultations on provisions of the Companies Act and other relevant legislations governing companies. E & M Management Consultants Pte Ltd ("E & M") is registered with the Singapore Registry of Companies on 20 July 1990 to carry on the business of Management Consultants providing tax and financial consulting, corporate restructuring as well as Japanese Client services. Management and Staff There are 5 members in the Management team comprising of 2 registered Practising Accountants, 1 registered Practising Chartered Secretary, 1 Director of Japanese Client Services and 1 Insolvency Specialist. Members of the Management team, having obtained their practical experiences while they were attached to the various big five accounting Firms, came together with a view to providing a total service to our clients. The Management is supported by 3 Managers and 42 Staff.



**Pang Kooi Ewe**

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Mr. Ewe is a graduate from University of Newcastle Upon Tyne, England with a B.A. (Hons) degree in Economics and Accounting and a Fellow member of the Institute of Chartered Accountants in England and Wales and a member of the Institute of Certified Public Accountants of Singapore. He has been practising as a Certified Public Accountant since September 1990. Mr. Ewe has been in public accounting profession since 1977. He was with Deloitte, Haskins & Sells, Newcastle Upon Tyne, England from 1977 to 1981, with Price Waterhouse, Singapore from 1981-1987, with Arthur Young, Singapore (now know Ernst & Young) from 1987 to 1990 and started his own firm since 1990. His experience in liquidation and other insolvency matters first started in 1985 when he was transferred from the audit department to the insolvency department of Price Waterhouse. He was one of the managers assisted the Partners of Price Waterhouse in the Pan-Electric liquidation. In addition he was also involved in other receivership and liquidation assignments. His insolvency experience continued with Arthur Young, where he was the Principal in charge of the insolvency department. Since he started his own practice, he has handled many liquidation cases, which including court appointed liquidation and creditors' voluntary liquidation.



**Siew Hua Lee**

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Partner

Ms. Lee heads up the corporate secretarial division of the Firm.

Ms. Lee is a Fellow of the Institute of Chartered Secretaries and Administrators, United Kingdom (FCIS). She is registered with the Singapore Association of the Institute and she holds a practising certificate.

She received her corporate secretarial training in Price Waterhouse (now Price WaterhouseCoopers) and was subsequently head hunted to start up the corporate secretarial department of the then Deloitte, Haskins & Sells when they first established their presence in Singapore in the 1980s.

She has been in this corporate secretarial profession within the public accounting firm environment for the last 18 years. Her experience includes servicing local companies and multinational corporations of various sizes and in many different types of industries, as well as acting as Company Secretary to her clients of varied background and sizes; including subsidiaries of listed Companies located in other parts of the world. Her role as Company Secretary to some of her clients include attendance at Board Meetings and rendering advice relating to the provisions of the Singapore Companies Act and other relevant legislations governing Companies registered in Singapore.

## **FINE Management & Accounting Corporation**

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*China 2007*

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### **FIRM PROFILE**

FINE Management & Accounting Corporation, also known simply as FINE or Fmac, was founded in 1999 and has quickly grown to be one of the top ten independent accounting firms in Korea. The firm has 11 partners and 66 other accountants or consultants including twelve with US AICPA certification. Others have KICPAs, KICFAs, and AICFAs. In addition there are 99 support staff, bringing the total firm employment to 176. Many of the senior staff are ex-PWC and KPMG. The staff has diverse experience in audit and tax in several industries, including bank and SEC work.

FINE provides total financial advisory services, reaching beyond the limits of Accounting, Audit, and Tax. Our services cover a full range of business issues including M&A, Corporate Finance, Investor Relations and Management Consulting, in order to develop the strategic and innovative solutions our clients demand.

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## **Fishbein & Company, P.C.**

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### **FIRM PROFILE**

Fishbein & Company, P.C., is a diversified public accounting firm engaged in virtually all aspects of the profession. For approximately fifty years, they have provided responsive, high quality specialized services in a variety of areas at a competitive cost. Every client is important to them. The hallmark of the firm is exceptional personal service that flows from working in a close relationship with each of their clients. Their service is based upon a thorough understanding of their clients' businesses, financial situations and goals. As a result, they respond quickly to developments and questions, providing easily-accessible financial and general management counsel. A Fishbein & Company, P.C., professional has direct and continuing responsibility for each of their client relationships. They are members of the American Institute of CPAs and its Securities and Exchange Commission (SEC) Practice Section and Private Companies Practice Section. As an AICPA member, the firm's audit and accounting practice undergoes a comprehensive peer review every three years. Their adherence to their quality control systems received unqualified approval, confirming their observance of the accounting profession's highest standard. Their Professionals serve and have served on a myriad of committees, have lectured on topics of current and ongoing interest, and teach in area colleges. The firm provides services to clientele located in the Greater Philadelphia Region as well as nationally and internationally.



**John F. Kostenbauder**

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John has been a member of Fishbein & Company's client service team since 1998 and was made a shareholder in 2002. John offers clients diversified experience in tax compliance, tax planning and management consulting.

In particular, John is an expert in state and local taxation including:

- Multi-state compliance and planning for corporations and individuals
- City of Philadelphia taxes
- Taxes imposed by Pennsylvania municipalities
- Sales and use taxes

John's tax practice focuses on sophisticated multi-state tax issues that require the attention of a multi-state tax specialist. His in-depth experience in multi-state taxes includes income, franchise, sales and use, and personal property taxes. From multi-state planning techniques to audit controversies, his goal is to minimize the amount of taxes his clients pay. John also frequently lectures at professional conferences and seminars.

## GGV Grützmacher Gravert Viegener

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### FIRM PROFILE

The firm was founded in 1974 by Dr. Rolf Grützmacher. From the beginning the philosophy of the firm was to render multi-professional high-level consulting services with a high degree of partner involvement. GGV is now a firm of lawyers, auditors, tax consultants and notaries in the legal form of a German Partnership.

With 17 partners and 85 employees we operate from four offices in Frankfurt am Main (main office), Hamburg, Leipzig, and Paris France. Seven of our professionals are CPAs (German Wirtschaftsprüfer/vereidigter Buchprüfer). We are working with multidisciplinary and well-established teams in all our offices.

We are serving clients in several industries and of different sizes. Among our clients are internationally acting groups as well as German subsidiaries of multi-national companies, start-up companies as well as long-established German engineering companies, individuals and families as well as non profit organizations. Our clients are in different industries and sectors: wholesale and trade, IT-consulting and software, real estate, investment banking and brokerage, marketing, and engineering.

Our main practice areas are: audit and assurance; corporate and private client taxation; high level legal consulting; restructuring; rescue recovery and insolvency; financial services (due diligence/M&A/IPO)

Furthermore we have excellent expertise in the comprehensive advice in commercial and tax law for French companies in Germany as well as German companies in France.



**Katrin Gäbler**

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Born in 1970, Wirtschaftsprüfer, Steuerberater.

Study of business administration in Jena. Eight years experience in the enterprise division of Arthur Andersen, Frankfurt office, specialised in audit, tax advice and consultancy of medium-sized companies.



## Hamill Spence O'Connell

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### FIRM PROFILE

Hamill Spence O'Connell is a professional services practice with established specialist expertise in many areas and yet is of a size that enables us to give our clients the personal attention they require. In recognising that our clients know more about their businesses and financial affairs than anyone else, our service philosophy is based on keen listening and understanding.

We combine our knowledge and experience with our understanding of our clients' business and financial affairs to provide valuable advice at all times.

Services include Business Advancement and Compliance Services; Corporate Services; Accounting Software Solutions; Business Turnaround; Company Secretarial Services; Back Office Support; Taxation Services; Financial Services; Human Resource Support Services.



**Francis O'Connell**

Email: [foc@hsoc.ie](mailto:foc@hsoc.ie)

A Fellow of the Institute of Chartered Accountants and the Association of Chartered Certified Accountants, Francis trained with one of the 'Big Five' accounting practices before joining Hamill Spence O'Connell.

During his 30 years of practice, Francis has expanded his interest in the areas of Business Advancement and Compliance Services, Corporate Services, Business Turnaround and Human Resource Support Services. He has developed considerable expertise in advising construction and property development businesses, as well as clients in the food processing, manufacturing, wholesaling, and freight and logistics industries.

## HeziHold - GUEST FIRM

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Hungary



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**Contact(s): Imre Herczeg**

### FIRM PROFILE

HeziHold Ltd. was established in 1995 with the primary objective to provide accounting and financial consulting, bookkeeping and payroll services for business associations founded by foreign investors in Hungary.

Today HeziHold has more than 100 employees. HeziHold clients are multinational companies from all over the world, including: AKZO NOBEL, ATI, DIAGEO, FOOT LOCKER, MAERSK, MASTERCARD, MGM, MORGAN STANLEY, NIKE, NOMURA, PROLOGIS, RIM, SANYO, WALT DISNEY, WARNER, ZARA.

Our current field of activities covers the full range of financial-accounting services. We offer solutions for complex corporate administrative matters of any business cycles – from the foundation until the closing phase of the organization – which require special professional competence.



**Imre Herczeg**

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Imre Herczeg is a Partner of HeziHold Ltd. since the establishment (1995). He finished his studies at the University of Economic Sciences in Budapest as an economist. His professional qualifications are: Fellow of the Institute of Chartered Accounts in Hungary; and Tax Expert, ACCA studies.

He has high experience in the field of local and international taxation and 16 years practice in accounting and auditing. He possesses advanced knowledge of accounting issues and requirements under IFRS and Hungarian GAAP.

Imre started his work experience at KPMG Audit Department in Budapest then became a supervisor at Moore Stephens, Budapest. He joined to HeziHold as a Partner in 1995.

## Hughes Pittman & Gupton, LLP

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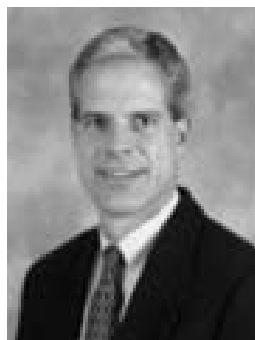
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### FIRM PROFILE

Hughes Pittman & Gupton LLP is a CPA and consulting firm serving closely held operating companies and their owners and venture backed companies and their founders and management teams primarily located in the Research Triangle Area of NC. Hughes Pittman & Gupton LLP is organized by discipline (audit and accounting, taxation, business valuation/litigation support), by target market (construction and real estate, health care services, knowledge based industries including life science and information technology, and manufacturing and distribution), by focus market (individuals and professional services), and by Practice Group (asset based lending, corporate tax, divorce planning, elder care, estate and trust, family wealth management, financial institution tax, mergers and acquisitions, not-for-profits, owner managed businesses, retirement plan audits, state and local tax, Sarbanes-Oxley, business valuation, and venture investment).



#### **Lawrence Hamilton**

Email: lahamilton@hpgcpas.com

(Co-chair to the TIAG Specialty Group: Tax)

Larry has twenty years of experience in public accounting. He joined Hughes Pittman & Gupton, LLP in September 1999 as Director of Tax and became partner in January 2001. Larry was previously with McGladrey & Pullen, LLP for 16 years where he served as tax senior manager. He has worked with clients in many industries including technology development, financial institutions, manufacturers, mortgage bankers, real estate developers, service businesses and non-profit organizations. Larry focuses on income tax planning, estate tax planning, and business consulting.

Education and Professional Affiliations: Larry's education and professional affiliations include a B.S. in Accounting from the University of Florida; a Master of Accounting from the University of Florida; a North Carolina Certificate #14733, Certified Financial Planner #44149, American Institute of CPAs and North Carolina Association of CPAs.



#### **Beth S. Traynham**

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Beth joined Hughes Pittman & Gupton, L.L.P. in October 1993 and became a partner in 1999. Her prior work experience includes: work as a computer and accounting consultant with McGladrey & Pullen; her own computer consulting and accounting business; work as Director of Decision Resources at Hardee's Food Systems, Inc. where she was responsible for the company's information and strategic planning requirements; work as an internal office automation consultant for AT&T and; work as a business systems analyst for a national jeanswear manufacturer.

Beth has worked with clients in a variety of industries including construction, real estate, software and technology development companies, biomedical and pharmaceutical companies, medical practices and non-profits. Beth's areas of concentration includes tax, estate and retirement planning, trust, corporation and individual tax. In conjunction with Research Triangle Family Office, Beth is also providing wealth management services for families within the Research Triangle area. Recently, Beth has begun a Divorce Planning practice providing business and pension valuation, forensic accounting and equitable distribution planning.

## ICG 2K Audit – Business Consulting

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**Contact(s): Anastasia Shevchenko  
Irina Vishnevskaya**

### FIRM PROFILE

The Independent Consulting Group «2K Audit – Business Consulting» was established in March 4, 1994 in Moscow by private individuals. The initial staff consisted of four employees.

Today "ICG 2K Audit – Business Consulting" is a large-scale multi-profile entity, which is able to implement complex tasks given by Customers on the territory of the Russian Federation and abroad with a total staff of 240 employees. Management of the Group is based on allocation of duties among the Partners. In the course of development the Group has formulated its Mission, consisting in producing and providing consulting services and intellectual products of the highest quality, aimed to raise business and state management effectiveness, to the civil society. This forms the basis for growth of the economic prosperity of Russia and for meeting the citizenry's economic needs.

Our firm has clients in the following industries: Mechanical engineering, metal-working, metallurgy, building, pharmacology, food, power, wood-working, agro-industry, cereal-processing industry, chemical and petrochemical, oil and gas, transport, communication, commerce; financial institutes (banks, insurance and investment companies).



**Tamara Kasyanova**

Email: kasyanova@2kaudit.ru

Tamara Kasyanova, PHD economics

Chief Executive Officer, Senior Managing Partner

Tamara has 17 years experience in public accounting. Tamara is responsible for organization of audit practice and judicial protection of companies on tax issues with an emphasis on tax planning, business operations and financial reporting.

Her industry experience includes chemical, oil and gas, manufacturing and machinery construction.



**Anastasia Shevchenko**

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## INTERCURA Treuhand-und Revisionsgesellschaft m.b.H.

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**Contact(s):** **Manfred Wagner**  
**Friedrich Schnabel**

### FIRM PROFILE

Intercura Treuhand- und RevisionsgesmbH was established in 1970. Their services include payroll handling, accounting, annual financial statements, controlling, tax consulting, auditing, expert opinions, establishing companies and Austrian private foundations.



#### **Monika Hohenecker**

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Monika Hohenecker was born in 1978. Since August 2002 she has worked for Intercura Treuhand- und RevisionsgesmbH, mainly auditing and preparing annual statements. Prior to this, she worked in an international Pharma-Group and in a tax consulting agency. Her education includes studies in European Economy and Business Management from 1999 until 2003 in Vienna and a master's degree in 2003, with diploma thesis in international tax law (double tax treaty USA and Germany). Currently Monika is studying tax consultant education at the Association of Chartered Public Accountants, Vienna. She speaks English, French and Italian.



#### **Friedrich Schnabel**

Email: [friedrich.schnabel@intercura.at](mailto:friedrich.schnabel@intercura.at)

##### Professional Degrees and Certificates:

University of Business administration and Economics, Vienna - Master of Business Administration (Mag. rer. soc. oec.)

Association of Chartered Public Accountants - Tax Consultant (Steuerberater)

Association of Chartered Public Accountants - Certified Public Accountant (Wirtschaftsprüfer)

Language Skills: English

Membership of Professional Bodies: Austrian chamber for chartered public accountants and tax consultants

Publications: Various leaflets for the Austrian taxpayer Association

## Lehman Brown

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**Contact(s): Russell Brown**

### FIRM PROFILE

LehmanBrown is a China-focused accounting and business advisory firm, operating dedicated offices in Beijing, Shanghai, Shenzhen, Guangzhou, Tianjin, Hong Kong and Mongolia with an extensive affiliate network providing service throughout China. Combining years of international expertise with practical China experience and knowledge, we offer expert advice and support to both local and international clients. With LehmanBrown, you enjoy access to senior, experienced counselors from China and many other countries.

**Firm Expertise:** A full range of financial and business management services are offered, from audit to acquisition integration and market entry strategies. These services are: Professional Services, Financial Accounting, Management Accounting, Systems Solutions, and Business Management.



#### **Russell Brown**

Email: [rbrown@lehmanbrown.com](mailto:rbrown@lehmanbrown.com)

Russell Brown, Managing Partner of the China practice, has more than 15 years experience working across a number of countries in Asia, 11 years of which involved establishing and developing businesses in China. Mr. Brown draws on vast business and accounting experience, including his role as Global Chief Financial Officer for the world's largest public relations and communications consulting company, with 75 offices in 21 countries. He was also Regional Finance Director for their Asia Pacific operations and involved in establishing their operations in China and Taiwan. He currently acts as CFO for a number of multinationals operating in China across many different industries, and as an advisor to international companies entering the China market. Mr. Brown is a Fellow of the Chartered Institute of Management Accountants in the United Kingdom.

## **Lowe Lippmann**

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**Contact(s): Joseph Franck**

### **FIRM PROFILE**

Lowe Lippmann Chartered Accountants was established in 1947 by Robert Lowe and Kurt Lippmann when they opened a small office in Collins Street, Melbourne.

Lowe Lippmann is a medium sized accounting practice providing all clients - regardless of size - with direct access to partners. In this way Lowe Lippmann provides many of the services offered by larger practices without clients being isolated from the partners. Their clients represent a broad range of industries in size from salaried employees to companies with annual turnovers in excess of \$100 million. The philosophy of the partners has always been that no client is too small or too large.

The success of Lowe Lippmann can be measured by our total commitment to pursuing clients' interests in a positive, professional and energetic manner. Ultimately our success is measured by our clients' success.



#### **Brian Rudy**

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Brian Rudy is a Lowe Lippmann partner with vast experience. He specializes in accounting, taxation and management services. His clients include local subsidiaries of large international companies. After taking an honours degree in Commerce, Brian began his career as a financial controller in industry and commerce, gathering experience in accounting administration, budgeting and financial planning. He joined Peat Marwick Mitchell & Co., in 1974 where he added liquidations, receiverships and corporate reconstructions to his skills base.

In 1979 he began private practice specializing in management, accounting, financial analysis and control. He also acted for banks providing detailed financial data about customers and assisting client companies with financial, accounting and management problems. He joined Lowe Lippmann, as a partner, in 1988. Along the way he has become a Fellow of the Institute of Chartered Accountants. Brian is married and has two children. In his spare time he enjoys gardening and bush walking.

## Mercer & Hole

(Other offices in: St. Albans, Central Milton Keynes, Northampton)  
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Contact(s): **Howard Wilkinson**  
**Paul Webster**

### FIRM PROFILE

Founded in 1905, Mercer & Hole is a top 50 firm of chartered accountants in the UK, with around 16 partners and 140 staff. The firm works from 4 offices in London and the surrounding counties, providing audit & accountancy services, taxation and a wide range of niche services to corporate and private clients.



#### Paul Webster

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(Co-chair of the TIAG Specialty Group: Assurance & SEC)

Paul has been with Mercer and Hole for more than 30 years, starting as a chartered accountant in 1975. Today Paul is a general practice partner. He leads a team that provides audit and accountancy services to owner-managed businesses in a wide range of industries that include manufacturing, the drinks industry, transport, retail and the paper industry. Paul and his team support their clients with bookkeeping, VAT returns and payroll services and they establish management information systems. Paul has a particular interest in business and corporate finance, covering the buying and selling of businesses, corporate reconstructions, amalgamations, share valuations, the provision of litigation support and providing due diligence reports. He is also the money-laundering reporting officer for Mercer & Hole and he manages the firm's graduate training programme and graduate recruitment. Paul supports the training of Chartered Accountants within the UK and is an advisor to schools through the Institute of Chartered Accountants in England and Wales.



#### Howard Wilkinson

[howardwilkinson@mercerhole.co.uk](mailto:howardwilkinson@mercerhole.co.uk)

(TIAG Advisory Board Member)

(Co-chair to the TIAG Specialty Group: Best Practices)

The Senior Partner of Mercer & Hole, Howard has extensive experience in providing advice and support to business clients. As a general practice partner, Howard not only works with many clients on accounting and audit matters but also works closely with them on the development of their business, on planning issues, providing advice on financing the business and on all taxation issues, both business and personal. For growing businesses, Howard provides guidance through each stage of development and in particular on business planning, sourcing finance, the most appropriate trading format and all relevant taxation issues. Guiding businesses as they grow, he provides advice on re-financing the business, business expansion and tax efficient planning for example, looking at pension schemes, company bonus schemes and company dividends. Howard also works for business directors on all matters relating to their personal taxation. Howard's clients are largely medium-sized enterprises spread across a range of industries including manufacturing, retail and service industries.



## Peterson Sullivan P.L.L.C.

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Contact(s): **David Lee**  
**Ray Holmdahl**

### FIRM PROFILE

Peterson Sullivan is one of the largest CPA firms in the Pacific Northwest. Our fifty professionals draw on a deep pool of knowledge, skill, and experience to serve publicly-traded companies, closely-held businesses, non-profits and private individuals throughout the region. Founded by the late Ralph Peterson and Emmett Sullivan in 1952, Peterson Sullivan PLLC is one of the oldest CPA firms in the Puget Sound area. The firm's 36 accounting professionals and 14 support staff have a wealth of knowledge and experience in every area of accounting. Only two things about Peterson Sullivan have changed since our founding: reach and depth. The firm is still the proud bearer of its founders' names and values. But our Directors and Associates now advise private, closely-held, public, and non-profit clients in hundreds of enterprises, representing dozens of industries from Alaska to California. Peterson Sullivan is registered with the Public Company Accounting Oversight Board.



**David Lee**  
Email: [dlee@pscpcpa.com](mailto:dlee@pscpcpa.com)

David Lee (Director) returned to Peterson Sullivan as a Director in 2000, having spent several years as a partner in another firm. Born in the Northwest, he has lived in various parts of the U.S., including many years in Nevada. He received a Bachelor of Business Administration from the University of Nevada at Las Vegas in 1979, became a Certified Public Accountant in 1982, and has been a university-level instructor in accounting. He returned to the Seattle area in 1988 with a national CPA firm, and originally came to Peterson Sullivan in 1991, as an audit manager. David specializes in auditing publicly-traded companies. He has worked with high-tech, development stage, resorts, construction contractors, land developers, manufacturers, and non-profits, among others.



**Ray Holmdahl**  
Email: [rayh@pscpcpa.com](mailto:rayh@pscpcpa.com)

Ray Holmdahl (Director) graduated in finance and accounting from Washington State University, and has been with Peterson Sullivan for 20 years. His clients are in manufacturing, real estate, and natural resources. He also works extensively with non-profit organizations. He particularly enjoys what he calls the "cross-training" in a medium-sized firm. "At a large firm, an audit specialist like me would never see tax-related work. Here, I've been able to acquire real expertise in related areas. It's better for me, and better for the clients."

## Ribé Aguirre y Asociados SC

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**Contact(s):** José Luis Ribé

### FIRM PROFILE

Our firm was established in 1991 by a group of accountants with more than 20 years of experience, although a good part of our clients have been with us for more than 15 years. Our clients represent a great variety of industrial commercial and service companies. The firm has 7 partners with a total of 57 employees.



#### **José Luis Ribé**

Email: [pepe@ribe-aguirre.com](mailto:pepe@ribe-aguirre.com)

Born in Mexico City, 1968

Mr. Ribé graduated from Instituto Tecnológico de Monterrey, one of the best private universities in Mexico, with a major in marketing (1985-1989) and from EBC (Escuela Bancaria y Comercial) with a major in Accounting (1993-1998)

Specialty in advertising, ITESM 1991

Update in Marketing, University of California Berkeley, 1993

Specialty in taxes, Colegio de Contadores Públicos de México, 2003

Worked in BIMBO, Latin American largest food company, from 1988 to 1992 as brand manager of various products. Works in Ribé Aguirre y Asociados since 1992 as operations manager and international business contact.

He is member of the Mexican Association Public of Accountants.

Married Angélica Medina on December 6th of 1997. They have two girls, Ximena 4 and Renata 1.

He enjoys golf, reading and spending time with his family.

## **RosenfarbWinters, LLC**

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**Contact(s): Paul C. Pershes**

### **FIRM PROFILE**

Over the last three decades, RosenfarbWinters, LLC has grown to become the largest forensic accounting firm in New Jersey and New York. Their unique concentration on forensic accounting and their dealings in the ever-evolving area of business consulting attract the Firm's diverse clientele including attorneys, business owners, manufacturers, municipal governments and individuals who rely on their expertise in creating value. The firm's mission is simple: To develop innovative and creative strategies that enhance value for their clients.

Firm Expertise: Business Valuation, Commercial Litigation, Insolvency/Reorganization, Matrimonial Litigation, Public Trust, White Collar Crime, Auditing & Accounting, CFO Services, Consulting & Planning, Financial Planning, RW Capital, Strategic Planning, Tax Planning & Compliance



**Paul Pershes**

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Paul Pershes is the Managing Director of the New York Office of RosenfarbWinters, LLC, one of the largest forensic accounting firms in New York and New Jersey, with offices in Manhattan, Roseland and Tinton Falls. Paul is involved in several areas of forensic accounting, including litigation support, business valuation, turnaround work, accounting malpractice, matrimonial litigation, and insolvency and reorganization.

## Stanfield & O'Dell, P.C.

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**Sandra Siegfried**

### FIRM PROFILE

Stanfield & O'Dell, P.C., is a full service consulting and CPA firm providing services to businesses, non-profit organizations and individuals. We are a multi-office firm with three locations in Oklahoma with our home office located in Tulsa. Our firm is comprised of seven shareholders and a professional team of over 50.

Stanfield & O'Dell was formed in 1952. A.G. Stanfield, an ex-IRS agent, and Sam O'Dell, an auditor with Ernst & Ernst, formed the partnership. We consider the current shareholder group to be "third generation" as the years have seen many orderly transitions of ownership contributing to the longevity of our client relationships. Some of our largest accounts have been clients for 50 years, 40 years and 25 years.



**Gregory J. Entwistle**  
Email: grege@stanfieldodell.com

#### BUSINESS ACTIVITIES:

- Managing Shareholder of Stanfield & O'Dell, P.C., Consultants and Certified Public Accountants (a 52 year old CPA firm with three offices in Oklahoma and a staff exceeding 50)

#### PROFESSIONAL ACTIVITIES:

- Member of the American Institute of Certified Public Accountants
- Member of the Oklahoma Society of Certified Public Accountants
- Past President of the Tulsa Chapter of the Oklahoma Society of Certified Public Accountants

#### CIVIC ACTIVITIES

- Chairman of the Miss Oklahoma Scholarship Organization
- Treasurer of the Miss Oklahoma Scholarship Foundation
- Treasurer of the Better Business Bureau of Tulsa
- Past president of the Kiwanis Club of Tulsa and Kiwanis Foundation
- Past Chairman of Harvard Avenue Christian Church



**John Grace**  
Email: johng@stanfieldodell.com

John is a shareholder of Stanfield & O'Dell and is Director of Business Valuation and Litigation Support services for the firm. His more than 25 years of experience in public accounting includes prior service as a partner with an international CPA firm where he specialized in tax and business planning for closely held businesses and individuals.

His extensive consulting experience includes: Business valuation, Financial forecasting and analysis, Litigation support, Mergers and acquisitions

John earned the designation of Accredited in Business Valuations (ABV) as well as obtaining a Certificate of Educational Achievement in Business Valuation from the American Institute of CPAs. His experience and understanding of the body of knowledge in the valuation process qualifies John as a first class business advisor. He also offers seminars to attorneys and other professionals covering such topics as understanding business valuation and financial statement analysis.



**Craig D. Legener**

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Craig is an audit shareholder of Stanfield & O'Dell, P.C. He is responsible for audit quality for all offices of the firm. He has served on the Oklahoma Society of Certified Public Accountants Peer Review Committee for over 10 years. Craig has more than 25 years of experience in managing and supervising a wide range of audits including: Manufacturing Firms, Financial Institutions, Colleges and Universities, Exempt Organizations, Governmental Units



**Sandra Siegfried**

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Sandy has been a member of the Firm since 1976. Her principal area of expertise is taxation. Her vast knowledge of tax issues makes her exceptionally qualified to assist with a broad range of tax as well as general business matters. Sandy is responsible for Owasso office operations.

## Studio Nassini & Associati

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**Contact(s): Federico Pozzi**

### FIRM PROFILE

Studio Nassini & Associati is a partnership of qualified independent chartered accountants, with expertise in company consultancy, tax matters, commercial law, administration and contracts.

We operate both nationally and internationally. Our offices are located in the city of Brescia, an important financial, commercial and industrial centre. It is about an hour from Milan by either train or car and about two hours travel from other important cities, such as Turin, Venice, Bologna and Genoa. It is also convenient for all main airports in Northern Italy.

Our firm was founded in 1980 and has grown steadily to its present size. Currently it is made up of over thirty qualified professionals, their assistants and other support personnel.

Services: Bookkeeping, administrative consultancy, company consultancy, contractual advice, taxation consultancy, labour law consultancy, consultancy on international operations.

Industries Served: auto dealership, bank, charities, construction companies, distribution firms, insurance companies, information technology, farming, health care facilities, hospitality, individual and group medical practices, manufacturing, media, non profit organisation, professional firm, publishing, recruitment, retail store, transportation.



#### **Federico Pozzi**

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Born in Brescia on 14th November 1958

Academic and professional qualifications:

Degree in Economics and Commerce (Università degli Studi di Parma)

Enrolled at Albo dei Dottori Commercialisti di Brescia since 1983

Enrolled at Registro dei Revisori Contabili

Professional information: Partner of Studio Nassini & Associati, he is specialised in company corporate and fiscal assistance particularly in advice to professionals, and in national and international fiscal planning.

## Sudan Partner AG

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**Contact(s):** **Reto Gribi**  
**Peter Gubler**

### FIRM PROFILE

SUDAN PARTNER AG was established in Olten in 1917. We provide services in three main fields of activity: auditing, tax consulting and trust mandates. We offer personal service to our clients and specialize in medium-sized family-owned enterprises.

The core service of SUDAN PARTNER AG is auditing public and private companies, groups, cooperatives and trusts. The close merging of auditing and tax consulting leads to remarkable tax reductions for our clients.

We specialize in corporate taxation, prepare tax reports and liaise with tax authorities as necessary to insure compliance with governing tax authorities. We also provide tax returns for business owners and their families. Additionally, SUDAN PARTNER AG specializes in carrying out statutory audits of annual accounts, using advanced audit methodology. Our work in the auditing and the tax consulting fields has resulted in our ability to provide trust mandates for our clients. SUDAN PARTNER AG's guiding principle is to win client confidence by contributing to more transparency.



**Reto Gribi**  
Email: [r.gribi@sudan.ch](mailto:r.gribi@sudan.ch)

After completing a commercial apprenticeship, he obtained professional experience in financial accounts and internal cost accounting, becoming a commercial manager. In 1989 Reto joined Sudan Partner AG as an auditing assistant. In 1992 he passed the examination as trustee with professional training and two years later he obtained a diploma as certified auditor. Since autumn 1997 he has been a partner of Sudan Partner AG. Reto is married. In the army, he was captain of an armoured battalion. He is a keen sportsman and his leisure time is devoted to skiing, golf and fitness training.

## Tempelman & Partners

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**Contact(s): Pim van Batenburg**

### FIRM PROFILE

Tempelman & Partners was founded in 1951 in the center of Rotterdam. Since then the practice has grown to an organization with more than 30 professionals, including four auditors.

Because of the firm's relatively small size, the organization is capable of offering each individual client optimal attention under personal responsibility of a partner.

For the sake of permanent education and quality-maintenance, they are members of SRA (association of independent medium-sized auditors). The SRA takes care of peer-reviews, permanent education, develops and maintains an efficient audit-approach and keeps the firm informed about recent changes in their line of business.



**Pim van Batenburg**

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Title: Registered Accountant (chartered public accountant)

Profession: Auditor

In practice since: 1980

Partner since: 1994

Languages: Dutch, English, German, French

Specialization: Accounting Principles (Dutch and IFRS)

Audit of compliance with collective labour agreement

-Member of the board of SMA (business combination of 30 accounting firms in The Netherlands)

-Member of the board of CSA (combination of 20 accounting firms in The Netherlands that participates for 50% in Merger and Acquisition)

-Treasurer in several foundations