



**Michael C. Barkman, (Chair), Ernst & Young LLP**

With almost 20 years of experience, Michael Barkman is an asset management audit partner in the Financial Services Office serving hedge funds, private equity funds, mutual funds and BDCs. Prior to returning to the audit practice he served in Professional Practice specializing in asset management. This included consultations with audit teams, client interactions and frequent contact with the SEC, FASB and AICPA. He has worked with large and small clients trading a wide variety of products. His involvement also includes management companies and an asset manager IPO. Michael is currently the EY representative on the AICPA Investment Company Expert Panel. Michael is a CPA and CFA.

**Heather Bonner, AQR Capital Management LLC**

Heather Bonner serves as the Chief Financial Officer and Treasurer for the AQR Funds at AQR Capital Management LLC, since 2014 which include 39 open-end mutual funds registered with the U.S. Securities and Exchange Commission (SEC). Heather is a senior financial services executive with over 20 years of experience in the asset management industry. She is currently responsible for overseeing accounting policy, financial reporting and governance related activities for AQR's mutual funds and acting in a similar capacity for AQR's other 175+ products including domestic and Cayman domiciled private funds, Luxembourg UCITs and AIFs, U.S. Commingled Investment Trusts, and Australian Superannuation Trusts.

Heather began her career at PricewaterhouseCoopers where she was a senior manager in the Asset Management practice. Heather worked in the Boston and New York offices of PwC and became an accomplished leader with over thirteen years of public accountancy experience auditing public and private investment companies specializing in the areas of accounting policy, audit methodology, financial reporting, internal controls design and operating effectiveness assessment, quality initiatives and practice management. Heather earned her B.S. in accounting from Boston College and is a Certified Public Accountant in Massachusetts and New York.

**Christopher Brabham, PricewaterHouseCoopers LLP**

Chris is an assurance partner in PwC's national Accounting Services Group, where he is responsible for accounting and reporting matters in the asset and wealth management sector. He has more than twenty-five years of experience with PwC, and has been a partner in the firm for fifteen years. Chris has worked with advisors as well as registered and unregistered funds, including business development companies. During his career, Chris has helped clients address complex business,

accounting and reporting challenges such as initial public offerings, mergers and acquisitions, deal structures, public and private debt and equity financing, and income taxes. Chris also has extensive experience with internal controls and integrated audits, including with registrants required to issue control certifications under the Sarbanes-Oxley Act.

**James Carey, Grant Thornton LLP**

Jim Carey is an audit partner and the National Professional Practice Director for the financial services audit practice and has over 25 years of public accounting experience. His asset management experience includes serving hedge funds, private equity funds, exchange traded funds, mutual funds, and investment advisers. In his role as National Professional Practice Director, he consults with engagement teams on audit and accounting issues relating to financial services clients and performs certain quality monitoring and risk management activities relating to the practice. Jim received his BBA in Accounting from Baruch College and MBA in Finance from New York University. He is a licensed CPA in New York and Massachusetts and a member of the AICPA.

**Rajan Chari, Deloitte & Touche LLP**

Rajan Chari is a partner with Deloitte and serves a wide variety of Deloitte's investment management clients, including mutual funds, private investment funds, family offices, and investment advisers. In addition to providing audit and other services to his clients, he currently serves as a Professional Practice Director for the U.S. Investment Management industry group. In this role, Rajan is responsible for providing accounting and auditing consultation to the audit practice in the U.S. and performing certain risk management activities, and representing Deloitte on industry task forces and committees. Rajan also served on the AICPA Revenue Recognition Investment Management Task Force related to the recent accounting standards update on revenue recognition.

**Toai P. Chin, Vanguard Group Inc.**

Toai Chin is Director of Fund Accounting Policy at The Vanguard Group, Inc. She provides internal leadership and practical guidance on understanding and implementing accounting and regulatory pronouncements. Toai also engages externally with regulators and industry peers to evaluate the impact of accounting and regulatory guidance, and currently serves as Chair of the ICI Accounting/Treasurers Committee. Prior to joining Vanguard, Toai was an Audit Partner at Deloitte, where she began her career; she led the execution of audit, attest, and advisory engagements of investment management clients. Toai was an Assistant Chief Accountant in the SEC's Division of Investment Management's Office of the Chief Accountant from 2004 to 2007. In that role, she supported the SEC's efforts in directing the financial reporting and accounting practices of investment companies in compliance with federal securities laws and represented the Division at industry conferences and meetings. Toai is a graduate of Drexel University, and is a Certified Public Accountant and a member of the AICPA.

**Martin Davidson, TPG Capital LP**

Mr. Davidson is a Partner and Chief Accounting Officer of TPG. Mr. Davidson is responsible for all financial operations and reporting related to TPG Holdings, TPG's parent company, accounting and operations for TPG's private equity and real estate funds, as well as TPG's firm-wide accounting policies. In addition, he holds the position of Chief Financial Officer of TPG's broker/dealers, special purpose acquisition companies and served on the board of multiple special purpose investment vehicles of TPG's investment funds. Prior to joining TPG in 2005, Mr. Davidson was an audit manager at KPMG where he primarily served clients in the financial services industry including private equity funds and hedge funds. Mr. Davidson received a BBA in accounting from Texas Christian University and a Master of Professional Accounting from The University of Texas at Austin. Mr. Davidson is a Certified Public Accountant and member of AICPA.

**Jason Kellogg, RSM US LLP**

Jason is an audit partner in the Denver office of RSM US LLP where he serves both as the leader of the Colorado Financial Services Industry Practice and is a national leader in the firm's registered investment company practice. Jason has 20 years of public accounting experience where he focuses on providing audit services to asset management and investment fund clients, including mutual funds, BDCs, hedge funds, private equity/venture capital funds, and investment advisors. Jason also serves as an SEC reviewing partner for public registrants of RSM's asset management and funds practice. Jason began his career with a Big Four firm in Stamford, CT and has been with RSM US LLP since 2008. He obtained his Bachelors and Masters in business administration, with an emphasis in accounting from Siena College in Loudonville, New York. He is a licensed CPA in New York and Colorado, member of the New York and Colorado Society of CPAs and member of the AICPA.

**Brent Oswald, KPMG LLP**

Brent Oswald is an audit partner and the Professional Practice Industry Leader for KPMG's Investment Management practice. He provides audit services to investment management and investment fund clients, including mutual funds, hedge funds, private equity/venture capital funds, and investment advisors. Brent serves as an SEC reviewing partner for the public sector of KPMG's investment management and funds practice. Brent was formerly a partner in KPMG's Department of Professional Practice (national technical group) where his responsibilities included monitoring activities at accounting and auditing standard-setting bodies and regulators and formulating KPMG's views relative to investment management and investment company matters. Brent graduated from the University of South Dakota with a Bachelor of Science in Business Administration and major in accounting. Brent is a member of the AICPA and Minnesota Society of CPAs and is a licensed CPA in Minnesota, New York and Massachusetts.

**Charles Pulsfort, BlackRock Inc.**

Chuck joined BlackRock, Inc. as the Director of Global Funds Accounting Policy and Disclosure in March 2016. He oversees global accounting policy for the registered and non-registered suite of BlackRock sponsored products. In addition, he leads the BlackRock products technical accounting and disclosure review center within the BlackRock Global Financial Reporting team. Prior to joining BlackRock, Chuck worked at Ernst & Young for 13 years serving large and small hedge fund, private equity fund, and mutual fund clients. He obtained a B.A. in Economics and Business Administration from Ursinus College and is a licensed in Pennsylvania as a Certified Public Accountant.

**Tracy Stelk, Millennium Management LLC**

Tracy is Head of Financial Reporting and Accounting Policy of Millennium. She is responsible for financial reporting related to the global trading entities and onshore and offshore funds for Millennium Partners, L.P. and WorldQuant Millennium Quantitative Strategies LLC, which include global trading entities, onshore and offshore funds and Millennium's management companies. Tracy is also responsible for the establishment and oversight of Millennium's global accounting policies and certain regulatory filings. Prior to joining Millennium, Tracy was a key member of AIG's Office of Accounting Policy, serving as Global Head of IFRS/International Accounting Policy. In that role, she managed a global team of accounting policy professionals who provided IFRS and US GAAP technical accounting and advisory services to AIG's global finance organization, and represented AIG in industry working groups on the commentary and implementation of new accounting standards. Prior to joining AIG, Tracy was an Audit Senior Manager at Ernst & Young, where she served as a resident in the National Asset Management Practice. Tracy is a graduate of Baylor University, is a Certified Public Accountant in Texas and New York and a member of the AICPA.

**Dale Thompson, BDO USA, LLP**

Dale Thompson is an Assurance Partner serving registered funds, alternative funds and broker dealers in New York. Dale has more than 21 years of experience managing multiple audit engagements of registered funds, including mutual funds, closed-end funds, exchanged-traded funds and business development companies. Dale effectively leads teams of audit, IT, tax, and valuation executives in planning and executing internal control assessments, and account balance procedures to address client specific risk factors, and advising with Boards, Audit Committees, and senior client executives on internal controls, accounting and reporting principles, regulatory matters and industry developments. He has advised investment advisers on accounting, structuring and regulatory matters impacting their products as well as their advisory business. Dale serves as a contributor to BDO thought leadership publications specific to investment managers and funds. Prior to joining BDO, Dale served as CFO of a multi-billion dollar investment company and as partner at Ernst & Young. Dale is a licensed CPA in Massachusetts and New York. Dale graduated from the University of Massachusetts.

**Kristin Van Dask, Prospect Capital Corporation**

Kristin Van Dask is the Chief Financial Officer, Treasurer, Secretary, and Chief Compliance Officer of Prospect Capital Corporation (NASDAQ: PSEC). Kristin has over 18 years of experience, including 10 years in the business development company (BDC) industry. She is currently responsible for overseeing the financial reporting, accounting policy, internal controls and compliance for PSEC and other externally managed closed-end funds.

Prior to joining Prospect in 2008, Kristin served as an Accounting Manager in the Structured Finance Division of GSC Group LLC, where she was responsible for the accounting and financial reporting of private equity and hedge funds invested in leveraged structured credit instruments. Prior to joining GSC, Kristin was a Manager in the Assurance practice of Ernst & Young LLP, working on a variety of privately held and publicly traded clients, private equity funds, management companies, and investment advisory partnerships. In 2001, Kristin began her public accounting career at Arthur Andersen LLP. Kristin received her BS magna cum laude from Towson University and is a Certified Public Accountant in the state of New York.