

DAVID B. KAPLAN
Partner
PricewaterhouseCoopers LLP

David B. Kaplan is a partner in PricewaterhouseCoopers LLP and the leader of the International Accounting and SEC Services Group within the U.S. firm's Professional, Technical, Risk and Quality unit. In this capacity, Dave is responsible for U.S. firm services provided by the Professional and Technical Group to SEC Foreign Private Issuers and by the U.S. arm of PricewaterhouseCoopers' Global Accounting Consulting Services team. Dave is a member of PricewaterhouseCoopers' Global Accounting Consulting Services Management Team, which leads the global network's IFRS consulting activities, PricewaterhouseCoopers' Global Corporate Reporting Task Force which determines the global network's positions on proposed International Financial Reporting Standards, and a member of PricewaterhouseCoopers' Global Accounting Committee. Dave is a frequent speaker on a wide range of topics at various financial accounting and reporting seminars and conferences.

Prior to assuming his current role in November of 2006, Dave lead the U.S. firm's National Accounting Consulting Services Group. This group works closely with the firm's partners, managers, and clients on accounting and financial reporting for complex business transactions and has primary responsibility for determining the U.S. firm's position on accounting and financial reporting matters including proposed standards from the IASB, FASB and EITF.

From July 2002 through March 2005, Dave was PricewaterhouseCoopers' representative on the FASB's Emerging Issues Task Force and a member of the EITF's Agenda Committee. During this period, he was also a member of the FASB's Task Force on Financial Performance Reporting. Through September of 2000, Dave was Chairman of the Accounting Standards Executive Committee (AcSEC) of the AICPA. Prior to assuming the Chair's role in October 1997, he was a member of AcSEC beginning in 1995. AcSEC determines the AICPA's technical policies regarding financial reporting standards and is the AICPA's official spokesgroup on those matters. Prior to 2003, AcSEC's responsibilities included setting certain accounting standards in the United States and coordinating standard setting activities with the FASB and SEC. Dave was the AcSEC observer to the FASB's Emerging Issues Task Force from March 1997 through September 2000 and during that period was a member of the Steering Committee for the FASB's Business Reporting Research Project.

During his career with PricewaterhouseCoopers, Dave also spent eight years as a client service partner in the Boston office of PricewaterhouseCoopers and was the Northeast region's risk management partner. Dave joined PricewaterhouseCoopers in 1976 and was admitted to the partnership in 1987. He obtained his undergraduate and Masters degrees in Accounting from the University of Massachusetts.