

## JAY HOWELL, CPA Partner, BDO Seidman, LLP San Francisco, California

Jay Howell is the Associate Director of Assurance for BDO Seidman's Northwest region. In this role, Mr. Howell works with client service teams to assist BDO's clients with their financial reporting responsibilities, including consultations on technical accounting, auditing and reporting matters and for BDO's public clients, assistance with SEC registrations, periodic filings, internal control reporting matters and responding to SEC comment letters. Mr. Howell also teaches courses on numerous accounting topics including software revenue recognition, derivative and hedge accounting, the IPO process, stock compensation accounting, business combinations and SEC reporting, Mr. Howell has been with BDO Seidman since October 2001, and has approximately 18 years of experience in auditing, accounting, and business consulting.

Prior to joining BDO Seidman, Mr. Howell was a senior manager in the San Jose office of PricewaterhouseCoopers L.L.P., where he served a broad spectrum of pre-IPO and public technology clients, and was involved with numerous client transactions including IPO's, secondary offerings, and "purchase" and "pooling" business combinations, etc. Mr. Howell served technology clients from a number of industries including computer peripheral and wireless communications equipment manufacturers, software and internet companies, and venture capital partnerships with annual revenues ranging up to \$1 billion.

Mr. Howell graduated from University of California, Santa Barbara with a degree in business economics in 1985, is a member of the AICPA and is a current CPA licensed in the state of California.