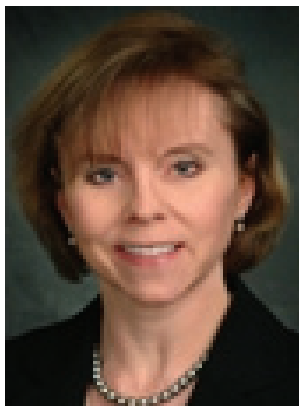


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Susan has more than 23 years of experience in a broad range of areas related to corporate financial reporting. This has included nearly 15 years in the Division of Enforcement at the Securities and Exchange Commission focusing on financial fraud and financial reporting investigations. For the past five years, she was the Chief Accountant in the Division of Enforcement. She has also served as an auditor for both public and non-public entities and has provided litigation support to a vast array of industries and types of investigations.

Susan has provided litigation support in various matters related to public reporting and also international trade investigations. While at the SEC, she conducted investigations of public companies and also the related conduct of auditors in a wide range of industries and sizes of entities. As Chief Accountant, she oversaw and directed a number of financial fraud investigations and participated in decisions regarding the appropriate resolution of the matter as it pertained to corporations, corporate officers and employees, and independent auditors. This involved close and frequent communication with external parties including opposing counsel and other regulators or law enforcement agencies. In certain matters, her work also included consulting with and/or reviewing the work of independent consultants appointed to assist with agreed-upon undertakings by a settling party.

Susan holds a Bachelor of Business Administration degree with a major in accounting from The University of Akron. She is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants. She is also a frequent speaker nationally and internationally on matters related to public reporting and accounting involving the Securities and Exchange Commission.

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Nancy J. Sennett is managing partner of the Milwaukee office with Foley & Lardner LLP. Ms. Sennett is a member, founder and first chair of the Securities Enforcement & Litigation Practice. She is also a member of the International and Business Litigation & Dispute Resolution Practices. A former member of the firm's Management Committee, she also chaired the firm's Strategic Planning Committee.

Ms. Sennett's practice includes all aspects of commercial and business litigation. Her practice is focused on securities litigation representing corporations, boards of directors, broker-dealers, investment advisers, law firms and individuals in private securities litigation, including shareholder class actions and derivative suits, SEC enforcement actions, SRO proceedings and ERISA actions. She has also conducted internal investigations for public and private companies. Specifically, she represented broker-dealer defendants in the Rule 10b-5 litigation arising out of the Orange County bankruptcy and in the SEC's "yield burning" enforcement action and the companion civil 10b-5 cases. She has tried insider trading cases and has managed securities litigation where clients are named as defendants in multiple civil actions and are the subject of SEC and DOJ investigations. She has had experience in the federal courts of appeal, district courts, and state courts throughout the country, as well as experience in arbitrations and mediations.

Ms. Sennett was recently selected by her peers for inclusion in the current edition of *The Best Lawyers in America*® in the field of commercial litigation and is listed as a leading Wisconsin litigator in *Chambers USA*® for 2002-2009. She was selected for inclusion in the 2005-2009 *Wisconsin Super Lawyers*® lists for her securities litigation work.

Ms. Sennett spoke on the topic of the Sarbanes-Oxley Act at the *BusinessWeek Summit* in Washington, D. C. and on the topic of boardroom governance at the Foley &

Lardner National Directors Institutes in 2002-2008. She presented the "Top Ten Securities Cases" at the annual Wisconsin State Bar Securities Law seminar in 2004-2006 and co-authored an article of the same title for the Securities Litigation newsletter of the ABA. She also was a speaker on The Private Securities Litigation Reform Act at the 16th Annual Ray Garrett Jr. Corporate and Securities Law Institute at Northwestern University School of Law. In addition, she is a co-author of *Wisconsin Civil Procedure Before Trial*.

Ms. Sennett is licensed to practice in Wisconsin and is a member of the Milwaukee Bar Association, having received its 2003 Lawyer of the Year award. She is a member of the State Bar of Wisconsin, the Seventh Circuit Bar Association, and the American Bar Association, where she is a member of the Securities Litigation Committee. She also is a member of the Securities Industry Association Compliance and Legal Division and has completed the NASD's training program for securities arbitrators. She is chair of the Merit Selection Committee for the Reappointment of the Magistrate Judges for the Eastern District of Wisconsin. Ms. Sennett is the past president of the University of Wisconsin Alumni Association and in 2003 received its Distinguished Alumni Award. She is a board member of The Greater Milwaukee Committee, Milwaukee Metropolitan Association of Commerce, Junior Achievement, Tempo, and Rotary. She also serves on the board of ABCD, Inc. and is a founding board member of the Betty Brinn Children's Museum.

Ms. Sennett joined Foley in 1979, after receiving her J.D. degree, *cum laude*, from Northwestern University, where she served as notes and comments editor of the *Northwestern University Law Review*. She received her undergraduate degree, with honors, from the University of Wisconsin - Madison in 1973, where she studied English and communication arts.

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Kenneth B. Winer is a partner with Foley & Lardner LLP and a member of the firm's Securities Enforcement & Litigation; Government Enforcement, Compliance & White Collar Defense and Transactional & Securities Practices. Mr. Winer represents clients in investigations by the Securities and Exchange Commission (SEC), self-regulatory organizations, the Department of Justice and other government agencies, and in securities litigation and internal investigations. In addition, Mr. Winer advises clients regarding compliance with the Foreign Corrupt Practice Act and conducts internal investigations.

From 1983 until 1988, Mr. Winer was a staff attorney, senior counsel and branch chief with the SEC's Division of Enforcement. Since leaving the SEC, Mr. Winer has represented individuals and entities in investigations relating to the following: financial fraud, including investigations relating to accounting issues and other disclosure issues; broker-dealers, including investigations of sales practices, quality of supervision, market-making, underwriting, and net capital; the Foreign Corrupt Practices Act; insider trading; market manipulation; and municipal bonds.

Mr. Winer speaks regularly on topics relating to securities enforcement, internal investigations and corporate governance at seminars and conferences sponsored by such organizations as the American Bar Association, the Association of Corporate Counsel, the D.C. Bar, Glasser LegalWorks, Financial Executives International, and CFO Executive Programs.

Mr. Winer is former chair of the D.C. Bar Committee on Corporate Governance and Accounting and former chair of the D.C. Bar Committee on Broker-Dealer Regulation and SEC Enforcement.

Mr. Winer graduated from the University of Pennsylvania's Wharton School (B.S., finance, *summa cum laude*) and Harvard Law School (J.D., *cum laude*, 1981).

Selected Publications

- "Executive Compensation – Options Backdating: A Practical Guide to the Controversy," *Insights* (September 2006), with Elizabeth Gray and Pamela Johnston
- "Responding to Audit Inquiries in a Time of Heightened Peril," *Securities Regulation & Law Report* (Vol. 36, No. 42, October 25, 2004)
- "SEC Enforcement Investigation," *ACC Docket* (Vol. 21, No. 10, November/December 2003)
- "SEC Fires Warning Shots on Third-Party Liability: Time to Enhance Compliance Measures," *The Corporate Governance Advisor* (July/August 2003)
- "The New Sarbanes-Oxley Attorney Responsibility Standards," *ACCA Docket* (Vol. 21, No. 5, May 2003)
- "The SEC Standards of Professional Conduct: Practicing Law under the New Regime," *Securities Regulation & Law Report* (Vol. 35, No. 10, March 10, 2003)
- "Practicing Law Under New Standards of Professional Conduct," *Corporate Counsel Weekly* (Vol. 18, No. 9, February 26, 2003)
- "Effective Representation of Public Companies in the SEC Wells Process," *The Securities Reporter* (Vol. 7, Issue 1 Spring 2002)
- "When You Become a Target of the SEC," *Directors & Boards* (Spring 2002)
- "What Directors Should Know about SEC Enforcement Investigations," *Corporate Governance Advisor* (Jan/Feb 2002)
- *Responding To An Inquiry From The SEC Division Of Enforcement* (Bureau of National Affairs, 1998)
- "Securities Enforcement: Questions You Are Likely to Be Asked When Your Corporation Becomes the Subject of an SEC Enforcement Inquiry," *Corporate Counsel Weekly* (BNA, Aug. 2001)
- "Securities Enforcement Investigations," Chapter 88, *Securities Law Techniques* (Matthew Bender & Company, Inc., 2002)

- "Compliance Programs Take on New Importance in a Global Economy," *Business Law Today* (ABA Nov./Dec. 1999)
- "Internal Investigations in a Global Economy," *International Corporate Counsel Quarterly* (Business Laws, Inc. October 1999)
- "Corporate Internal Investigations," Chapter 5a in *BNA/ACCA Compliance Manual* (BNA June 1999)
- "Defending the Insider Trading Probe," 41 *The Practical Lawyer* 63 (The American Law, September 1995)
- "When the SEC Comes Calling: A Step-by-Step Guide by Former Enforcers," 3 *Business Law Today* 13 (ABA July/August 1994)
- "Prompt Action Taken in Response to SEC Investigation May Ease Impact of Potentially Long, Burdensome Process," 9 *BNA's Corporate Counsel Weekly* 8 (February 2, 1994)

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Samuel J. Winer, partner, is a member of the firm's Securities Litigation, Enforcement & Regulation and Transactional & Securities Practices. He previously served on the firm's management committee. Mr. Winer counsels securities broker-dealers and other clients on compliance with the federal and state securities laws and rules of the various self-regulatory organizations (SROs) and represents those clients in SEC enforcement proceedings and SRO disciplinary and other proceedings, litigation and grand jury investigations, and assists special committees of boards of public companies in investigations of financial reporting and related conduct. He has represented various securities broker-dealers in SEC and SRO investigations of sales practices, municipal securities business, equity, fixed income and financial futures trading, and back office compliance and related supervision. He has represented various broker-dealers in significant investigations of the NASDAQ market, municipal securities offerings, sales of derivatives, and financial reporting and net capital compliance. He also represents public companies and individuals, including corporate officers and directors and outside accountants, in SEC investigations, including investigations into the adequacy of financial and other reporting and internal controls and insider trading and related shareholder litigation.

Mr. Winer has been named a "Leading Lawyer" in Securities and Corporate Governance by the *Legal Times*. He was recently named to the BTI Client Service All-Star Team, who *Corporate Counsel* identified as providing outstanding client service. Mr. Winer was also selected by his peers to be included in the *Best Lawyers in America*® since 2006 and he was rated to be one of the top securities regulation attorneys in the District of Columbia by *Chambers USA* for 2007, 2008 and 2009. In 2008, 2009 and 2010, Mr. Winer was selected for inclusion in the *Washington, D.C. Super Lawyers*® lists.

A former staff attorney and special counsel with the Securities and Exchange Commission's Division of

Enforcement, Mr. Winer is a frequent speaker and has authored various publications on the defense of SEC investigations and topical issues under the federal securities laws (see list below).

Mr. Winer's professional affiliations include membership in the American Bar Association (Broker-Dealer Subcommittee of the Securities Litigation Committee, Market Regulation Subcommittee of the Committee on Federal Regulation of Securities) and the Securities Industries and Financial Markets Association (Legal and Compliance Section).

Mr. Winer graduated from Wesleyan University (B.S., economics, with honors, 1971) and Boston University School of Law (J.D., 1974), where he was an editor of the *Law Review*. He is admitted to practice in the District of Columbia and in Massachusetts. Mr. Winer was a law clerk to Chief Justice Thomas H. Roberts of the Supreme Court of Rhode Island from 1974 to 1975.

Publications

- "A New Burr Under the SEC's Saddle: Changing Standards for SEC Enforcement Remedies," *Insights*, Vol. 21, No. 7, July 2007, with Kenneth B. Winer
- Co-author: "Treatise: Securities Enforcement: Counsel and Defense," *Lexis-Nexis*, September 2005
- Co-author: "Research Analyst Conflicts of Interest: Implementing the Rules," *Journal of Investment Compliance*, Vol. 4, No. 4, p. 82 (Spring 2004)
- Co-author: "SEC Enforcement Investigation: What You Need to Know," *ACC Docket*, Vol. 21, No. 10, November/December 2003
- Author: "Should I Stay or Should I Go? Deciding Whether to Serve on the Board of a Public Company," *D&O Advisor*, Fall 2003
- Co-author: "Preliminary Steps to Establishing Research Analyst Independence," *Journal of Investment Compliance*, Vol. 4, No. 1, p. 13 (Summer 2003)

- Co-author: "What Directors Should Know about SEC Enforcement Investigations," *The Corporate Governance Advisor*, Vol. 10, No. 1, January/February 2002
- Co-author: "Questions You Are Likely to Be Asked When Your Corporation Becomes the Subject of an SEC Enforcement Inquiry," *BNA Corporate Practice Series* 2001
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- Co-author: "Responding to an Inquiry from the SEC Division of Enforcement," *BNA Corporate Practices Series* 1998
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- "Reducing the Liability Exposure of Derivatives Dealers," *The Review of Securities and Commodities Regulation*, Vol. 27, No. 22 (Standard & Poor's Dec. 21, 1994)
- Co-author: "Ex Parte Contacts with Officers and Employees in SEC Investigations," 8 *Insights: The Corporate and Securities Law Advisor* 13 (Prentice Hall Law and Business, November 1994)
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- "Anticipating and Responding to an Inquiry by the SEC Enforcement Division's Working Group on Insurance Companies," 14 *Insurance Litigation Reporter* 581 (Shephard's, December 1992)
- "Liability of Accountants for Audits of Savings and Loan Associations," 7 *The Review of Banking and Financial Services* 199 (Standard & Pools, December 7, 1991)

- "Corporate Disclosure: When and How Do the Securities Laws Require Public Companies to Announce Merger Negotiations," *Legal Times*, Vol. IX, No. 43, 1987
- "New Limitations on the Scope of Discretion of the Commissioner of Internal Revenue," 54 *Boston University Law Review* 425, 1974