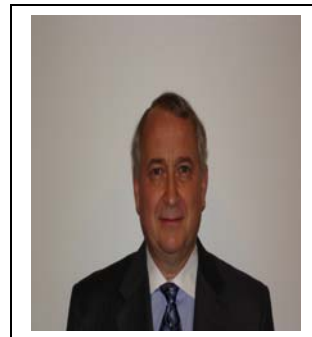


Leo L. Kessel
Senior Client Partner
Deloitte & Touche LLP



Leo L. Kessel is a Senior Client Partner with over 35 years of auditing experience at Deloitte & Touche LLP. In this capacity he currently serves as a partner in Deloitte & Touche LLP in its National Office in Wilton, Connecticut and as an audit advisory partner to a number of its largest audit clients. As a partner, Mr. Kessel has provided leadership to a variety of focused national programs, trainings, and task forces intended to promote audit effectiveness, including several standing partner development programs and the Audit Committee Communications Task Force. As an advisory partner, Mr. Kessel regularly provides perspective, input and consultation to audit committees, audit partners and company management.

Mr. Kessel's deep understanding of SEC, FASB, GAAP, and GAAS requirements has been achieved through service as lead audit partner to many multinational Dow 30 companies. Mr. Kessel's unique global perspective was enhanced through his five-year assignment in London, where he served as lead audit partner to U.S.-based multinational clients with operations in Europe. As a result, he has a keen understanding of the influences of politics, culture, and economics that play an important part in effective service to today's global organizations.

A majority of Mr. Kessel's client service experience has been deployed in serving large global businesses that are continually changing. He also has served on the Steering Committee that oversees the firm's Manufacturing Industry Program and as the national director for the Process Companies Sector of that program. As a result, he consistently identifies emerging issues impacting audit teams in order to share insights and best practices with management.

Mr. Kessel began his career with Deloitte & Touche LLP in Detroit, Michigan after graduating from the University of North Dakota.

He is a member of the American Institute of Certified Public Accountants, and licensed to practice in Michigan, Connecticut, New York and Tennessee. He is a past Chairperson of the State of Michigan Board of Accountancy.