



Roy G. Turner, III

Roy has 30 years (20 as a partner) of public accounting experience with PricewaterhouseCoopers (PwC) serving both audit and non-audit clients. He is part of PwC's Banking and Capital Markets practice in New York City. Roy has extensive experience in the areas of financial accounting and auditing with 27 years of practice before the SEC. Over his career, Roy has served as lead audit partner on many Fortune 500 companies and other large multi-national clients.

As the lead partner on SEC registered companies, he has significant experience with the SEC addressing complex accounting issues through pre-clearance reviews and SEC comment letters. He has worked with Boards extensively addressing strategic issues such as acquisitions and post-merger integration, efficient tax structuring, initial public offerings, financial close optimization and fair value. Most recently, he led the effort related to the application of fresh start accounting for a bank in fair valuing \$60 billion in assets. He has also extensive experience in international coordination across the PwC Network. He has worked with PwC teams in UK, France, Germany, Netherlands, Spain, Poland, China, Hong Kong, Japan, Australia, Brazil, Argentina, and Mexico.

Roy is helping lead PwC's Tech Enabled Audit effort to simplify the audit through innovation: people, approach, technology. These efforts are utilizing new technologies such as mobile applications, advanced data analytics, digital communications and collaboration platforms. He is a member of the Core Leadership Team that is responsible for strategy and execution of this team.

Roy was the Market Managing Partner and the Market Assurance Leader for the Rockies Market from 2005 to 2009. In these roles, he was responsible for the Denver and Salt Lake City offices comprising approximately 350 partners and staff. Also, Roy was part of the Extended Leadership Team of the Firm.

Roy is a licensed certified public accountant in New York, New Jersey and Texas. He also is a member of the American Institute of Certified Public Accountants and Chartered Global Management Accountants. Roy is a member of the Accounting Advisory Board for the Edwin L. Cox School of Business at Southern Methodist University in Dallas Texas (2012 to current). Roy was president of the Board for the Shakespeare Festival of Dallas from 2001 to 2005. In 2005, due to his leadership at the Shakespeare Festival of Dallas, Roy was recognized as the Social Entrepreneur of the Year by the Center for Nonprofit Management. Roy is an alumnus of Southern Methodist University where he earned his BBA in Accounting in 1988. He enjoys family activities as well as golfing and other outdoor activities.