



BLYTHE GLOBAL ADVISORS

FILLING THE GAP IN ACCOUNTING AND FINANCIAL EXPERTISE®

Marc Blythe, President
marc@blytheglobal.com
949-295-8005

BLYTHE TEAMSM

AN ALLIANCE OF
FORMER BIG FOUR
PARTNERS/
EXECUTIVES,
CURRENT INDUSTRY
ENTREPRENEURS,
AND FORMER
CORPORATE
FINANCE AND
ACCOUNTING
EXECUTIVES/
PROFESSIONALS.

EXPERT
ADVICE

SEASONED
LEADERSHIP

REAL-WORLD
EXPERIENCE

UNBIASED
PERSPECTIVE

INDUSTRY
EXPERTISE

TURN-KEY
EXECUTION

KNOWLEDGE
TRANSFER

Luis Puncel, CPA – Career-At-A-Glance

President, Puncel Consulting Associates Inc.

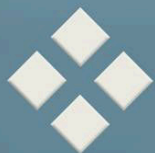
Member, BlytheTeamSM

Profile	More than 30 years' experience in all areas of finance and accounting reporting compliance and audit readiness in Big Four, other audit firm and corporate environments.	
Expertise	<ul style="list-style-type: none">◆ Technical accounting/research◆ Revenue recognition and ASC 606 implementation◆ Lease accounting	<ul style="list-style-type: none">◆ U.S. GAAP, SEC and PCAOB◆ Internal controls◆ Training◆ Sarbanes-Oxley/internal controls
Industry Experience	<ul style="list-style-type: none">◆ Aerospace and defense◆ Construction contractors◆ Manufacturing◆ Distribution	<ul style="list-style-type: none">◆ Software◆ Hardware, electronics and semiconductors◆ Medical technology
Education	◆ BS in Business Administration/Accounting , University of Southern California, Marshall School of Business	

Achievements-At-A-Glance

- ◆ **More than 21 years with PriceWaterhouseCoopers** including 10 years as an audit partner heading private and public company audit engagements.
- ◆ **Author** of "Knowledge-Based Audit™ Procedures" and "Knowledge-Based Audit™ Tools" that are used by accounting firms audits of commercial entities.
- ◆ **An industry leader** in providing solutions to implement the new revenue recognition accounting standard (ASC 606, Revenue from Contracts with Customers).
- ◆ **Managing partner** for the Orange County, CA office of Rothstein Kass.
- ◆ **Partner-in-charge/control and technical consulting partner** for Stonefield Josephson.
- ◆ **Led** the successful first-year implementation of Sarbanes-Oxley 404 for Universal Electronics.
- ◆ **Specialist** in helping private and public companies tackle "game changing" financial transactions
- ◆ **Author** of the 2008 through 2011 editions of "Knowledge-Based Audit™ Procedures" and "Knowledge-Based Audits™ of Public Entities: A Guide to PCAOB Standards and SEC Rules."
- ◆ **Frequent speaker, panelist, and trainer** on topics related to accounting, auditing and SEC matters.

Detailed resume follows.



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Luis Puncel, CPA – Career-In-Depth

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President – 2009 to Present

Assisting private and public companies in the areas of GAAP and SEC accounting and financial reporting. Services include:

- ♦ Audit preparation
- ♦ Revenue recognition/implementation of new accounting standards
- ♦ Advice for complex transactions
- ♦ Preparation for IPOs and SEC registrations
- ♦ Internal controls
- ♦ Training



Office Managing Partner – 2008 to 2009

A national public accounting firm ranked among the top 20 largest firms nationwide and in the top 10 in California. The firm was acquired by KPMG in 2014.

- ♦ Served as managing partner for the Orange County, CA office.



Director of Accounting and Auditing – 2005 to 2008

A fast-growing, California-based, accounting firm acquired by Marcum in 2010.

- ♦ As partner and leader of the audit practice served public and privately held U.S. and international clients.
- ♦ Responsible for overseeing quality control and technical aspects of the practice including technical consultation on accounting, auditing, SEC, PCAOB and independence matters.



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Director of Financial Compliance – 2004 to 2005

A global leader in wireless control technology for the connected home.

- ♦ Led the successful first-year implementation of Sarbanes-Oxley 404.
- ♦ Created new policies, identified internal control gaps and designed or revised new controls.



Audit Partner, Business Assurance, Technology Industry – 1979 to 2001

- ♦ Served in the technology industry group in the Orange County, CA office.
- ♦ Specialized in audits of all types of public and private technology companies such as software, electronics, computers and peripherals, and medical devices.
- ♦ Worked with many venture capital-backed companies and took several public through the IPO process.

Certifications/Associations

- ♦ Certified Public Accountant – California
- ♦ Member, American Institute of Certified Public Accountants (AICPA)
- ♦ Board member and chief financial officer, Orange County Gateway to Housing, 2015 to present
- ♦ President, Beta Tau Alumni Association, Theta Chi Fraternity, 2012 to present
- ♦ Chapter advisor, University of Southern California, Theta Chi Fraternity, 2012 to present
- ♦ Board of directors, Habitat for Humanity - Anchorage, 1992 to 1996

Authorship

- ♦ 2008 through 2011 editions of “Knowledge-Based Audit™ Procedures” and “Knowledge-Based Audits™ of Public Entities: A Guide to PCAOB Standards and SEC Rules” published by CCH.
- ♦ “Knowledge-Based Audit™ (KBA) Tools” for audits of commercial entities.

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