

2006



Investment Partnership C o n f e r e n c e

**Providing Comprehensive Information on
Hedge Funds, Taught by the Experts**

Thursday, October 26, 2006

New York Marriott Marquis Times Square

1535 Broadway, at 45th Street

New York, NY 10036

8:45 a.m.–5:20 p.m. (Check-in begins at 8:00 a.m.)

- Get Updated on Accounting, Regulatory, Legal, and Tax Issues
- Hear About the Potential for Financial Fraud in the Hedge Fund World
- Explore the Need for a Hedge Fund Compliance Officer
- Revisit Issues of Offshore Funds and Hedge Fund Operations
- Learn How to Use the Investment Partnership Interest as Collateral
- And Much More

Choose from many concurrent sessions with the most up-to-date information you need for advising or operating an investment partnership.

foundation for accounting
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education

2006 Investment Partnership Conference

Thursday, October 26, 2006
New York Marriott Marquis Times Square
1535 Broadway, at 45th Street
New York, NY 10036

Designed for: Accountants, lawyers, money managers, investment advisers, broker-dealers, financial principals, financial officers, and financial planners who have some knowledge of investment partnerships and their operations.

Objective: To provide participants with an update in current accounting, legal, tax, and other industry issues impacting investing partnerships and financial products.

Conference Program

8:00 a.m.
Registration Check-in and Continental Breakfast

8:45 a.m.
Welcome and Introduction
Janice M. Johnson, CPA, JD, Consultant,
A.B. Watley Group

9:00 a.m.
The Potential for Financial Fraud in an Investment Partnership
Patrick J. Carroll, Supervisory Special Agent,
White Collar Crime Branch, Federal Bureau of Investigation

Gain an insight into areas of concern for the hedge fund industry in order to avoid running afoul of the law and to protect funds from financial manipulation.

9:50 a.m.
Hedge Fund Litigation: Where Are the Landmines?
Richard D. Marshall, Esq., MBA, Partner, Kirkpatrick & Lockhart Nicholson Graham LLP

One of the experts in hedge fund litigation will discuss the current litigation landscape to enable hedge fund managers and advisers to identify potential problems before they become court cases.

10:40 a.m.
Break

11:00 a.m.
Accounting, Reporting, and Regulatory Update
Thomas A. Ayers, CPA, Auditor Partner, Deloitte & Touche LLP
Ronald A. Carletta, CPA, Supervisory Auditor,
Eastern Region Audit and Financial Review Branch,
Commodity Futures Trading Commission

Get up to date on accounting and regulatory developments, including the FASB Exposure Draft on fair market value and guidance from the AICPA and CFTC.

12:00 p.m.
Tax Update
Robert N. Gordon, President, Twenty-First Securities Corporation

Examine recent tax developments and their effects on the hedge fund industry. Explore new tax products and strategies and their application for hedge funds.

12:40 p.m.
Lunch

1:45 p.m.
Concurrent Sessions: Choose one session and indicate your choice on the registration form.

1. Who Needs a Compliance Officer and Where Do You Find One?
John Myklosch, CPA, CFO, CCO, Trilogy Global Advisors, LLC
Keith Marks, Esq., Manager, Senior Consultant, Investment Adviser Services, NRS

Explore when an investment partnership needs a Chief Compliance Officer, as well as how to find a qualified individual when the time is right. Gain an understanding of the duties of the CCO and the areas on which funds should focus their compliance activities.

2. Managed Futures in a Hedge Fund Portfolio
Lester Wigler, MBA, Financial Consultant, Smith Barney Citigroup
Cengiz Y. Belentepe, PhD, CEO, Chief Investment Officer, Corton Capital Management

Consider the tax and investment considerations in investing in managed futures.

3. Offshore Funds
George J. Mazin, Esq., MRP, Partner, Dechert LLP

Learn what issues dominate planning for offshore funds, and which are the currently preferred domiciles for offshore funds.

2:35 p.m.
Room Change Break

2:40 p.m.
Concurrent Sessions: Choose one session and indicate your choice on the registration form.

4. Borrowing Against the Hedge Fund Interest
Robert M. Wonneberger, Esq., Partner, Shipman & Goodwin LLP

Become acquainted with the issues facing both borrowers and lenders when using the hedge fund interest as collateral.

5. Offshore Funds (Repeat of Session 3 above)

6. Economic and Tax Allocations
Moshe Y. Metzger, CPA, Vice President,
Andor Capital Management LLC
Jeffrey H. Yager, CPA, Managing Director, RSM McGladrey, Inc.
Richard D. Nichols, CPA, JD, LLM, Managing Director, RSM McGladrey, Inc.

Explore the tax and accounting concerns in investment partnership allocations.

3:30 p.m.
Break

3:45 p.m.
Concurrent Sessions: Choose one session and indicate your choice on the registration form.

7. Operational Issues, Including Current Trends in Prime Brokerage, Best Execution, and Soft Dollars
Moderator: Leon M. Metzger, CPA, MBA, Lecturer, Yale School of Management
Panelists: Eric R. Roper, Esq., Partner, Gersten, Savage, Senior Kaplowitz, Wolf & Marcus, LLP
Rob Davis, Founder and Chairman, Hedge Funds Care

8. Who Needs a Compliance Officer and Where Do You Find One? (Repeat of Session 1 above)

9. Borrowing Against the Hedge Fund Interest (Repeat

of Session 4 above)

4:35 p.m.
Room Change Break

4:40 p.m.
Concurrent Sessions: Choose one session and indicate your choice on the registration form.

10. Economic and Tax Allocations (Repeat of Session 6 above)

11. Operational Issues: Current Trends in Prime Brokerage, Best Execution, and Soft Dollars (Repeat of Session 7 above)

12. ERISA, Investment Partnerships, and the Pension Protection Act of 2006
Maury Cartine, CPA, JD, Executive Vice President, Baisys RK Alternative Services, Inc.

Get the answers: How do I know if I have Plan Assets? Does the new law really change things? What does it mean if I have Plan Assets? So what if I am a fiduciary? Does qualification as a QPAM solve all my problems?

Program Details

Time: 8:45 a.m. – 5:20 p.m. (Check-in begins at 8:00 a.m.)

Conference Chair: Janice M. Johnson, CPA, JD, Consultant, A.B. Watley Group

Sponsoring Committee: Tax Division Oversight Committee, NYSSCPA

Sponsoring Committee Chair: Susan R. Schoenfeld, CPA, MBA, Principal, Associate Fiduciary Counsel, Bessemer Trust

Course Level: Advanced/Update

Prerequisite: Knowledge of investment partnerships and their operations

Method of Presentation: Lecture, panel discussion, and question-and-answer session

Field of Study: Specialized Knowledge and Applications

Recommended CPE Credit Hours: 3

Developer: Foundation for Accounting Education

Code: 25599711

Member Fee: \$450

Nonmember Fee: \$550

About the Conference Chair

Janice M. Johnson, CPA, JD, serves as a consultant to A.B. Watley Direct, a New York City-based broker-dealer, as well as to several hedge funds and high-net-worth individuals. Previously, she was a managing director of American Express Tax and Business Services Inc., responsible for providing tax and business advice to hedge funds and other financial services firms, as well as high-net-worth individuals, concerning their investing activities. She holds both Series 7 and 63 licenses. She authored and taught the AICPA Annual Tax Update and has served as chair of the AICPA's Tax Simplification Committee and as a member of its Task Force on the Taxation of Capital Gains. She is currently active on the AICPA's Tax Executive Committee, having recently served on the Tax Division's Member Tax Practice Improvement Committee as well as the Strategic Planning Task Force. She has chaired a variety of tax committees for the NYSSCPA, was the founding chair of its Taxation of

Financial Institutions and Products Committee, and has served on its Board of Directors, Executive Committee, and Tax Division Oversight Committee. She currently serves on the board of the Women's Economic Round Table and is a member of the Economics Club of New York. She has previously been an active board member of the YWCA of the City of New York, the New York Women's Foundation, and the Board of Trustees of Fifth Avenue Presbyterian Church. She appears frequently on television and radio programs to discuss tax issues, and speaks on tax topics and tax legislative initiatives at various conferences around the nation. In 2005 she was presented the Arthur I. Dixon Award by the NYSSCPA in recognition of her professional and community service. She has also been honored by *Crain's New York Business* as one of its Forty New York Business Leaders under 40 and inducted into the YWCA of the City of New York's Academy of Women Achievers.

About the Speakers

Thomas A. Ayers, CPA, is an audit partner in the Investment Management unit of Deloitte & Touche LLP based in New York City. He is an investment partnership and investment fund specialist with over 19 years of experience with DBT, serving many of its most significant mutual fund complexes and investment partnerships. He has also provided auditing and consulting services to a variety of investment advisers, transfer agents, and offshore funds. He has served on various industry committees and is a frequent speaker at industry seminars. He is a member of the AICPA and both the New York and the New Jersey State Societies of CPAs.

Cengiz Y. Belentepe, PhD, is the Chief Executive Officer and Chief Investment Officer of Corton Capital Management, a commodity trading adviser based outside of Philadelphia, where he is responsible for all trading, research, and system development as well as the day-to-day operations. He received his PhD in Statistics from the Wharton School, University of Pennsylvania, in 2005 and received his BA in Physics and Mathematics from Cornell University in 1992. He was a statistical research researcher for John Henry & Company during the summer of 2004, and before entering the PhD program at Wharton in 2002, he spent almost 10 years working as a foreign exchange and commodity derivatives trader. He was responsible for trading vanilla and exotic options in the foreign exchange market as a Vice President at Citibank from 1993 to 1995 in Tokyo, and from 1995 to 1996 in London. In 1996, he began employment at Credit Suisse in New York City as a vice president responsible for trading foreign exchange options. In 1997, he moved to the commodities business at Credit Suisse First Boston, became the Global Head of Metal Options Trading, and served in that capacity until 1999. From 1999 until 2002, he was a Director at Credit Suisse First Boston, responsible for structured products trading in the commodities markets.

Ronald A. Carletta, CPA, has been with the Division of Clearing and Intermediary Oversight at the Commodity Futures Trading Commission since 1991 and is currently a Supervisory Auditor in the Eastern Region Audit and Financial Review Branch. His current responsibilities include reviewing financial reports and ensuring compliance with the Commission's financial responsibility rules for future commission merchants, commodity pools, and commodity trading advisers, and assisting in the development of staff interpretations and advisers for commodity pools and commodity trading advisers. Prior to joining the Commission, he was Vice President of Audit Operations at a major financial services company. His experience also includes a major money center bank, a mid-sized securities dealer, and a Big Four accounting firm. He is a member of the AICPA, where he currently participates on its Stockbrokerage and Investment Banking Expert Panel. He also participated on the AICPA's spe-

cial task force that issued the Audit Practice Aid to Commodities Issuers, Statement of Position on an Issue on the Long-Term Investments Partnership Staff Force that issued Statement of Position 03-04.

Patrick J. Carroll has been a Supervisory Special Agent with the Securities/Commodities Fraud Squad in the White Collar Crime Branch of the Federal Bureau of Investigation since 2002, where he supervises multimillion-dollar federal fraud investigations, including market manipulations, insider trading, advanced fee schemes, accounting fraud, money laundering, and foreign currency (Forex) frauds. He has developed numerous international law-enforcement and regulatory contacts through joint securities-commodities fraud and money-laundering investigations. In this capacity, he developed knowledge of federal securities, banking, and money-laundering provisions, including those under the Patriot Act and the Sarbanes-Oxley Act. He is a member of the NASD Roundtable and the United States/Canadian cross-border initiative on securities fraud, and he was selected as a delegate to the FBI Director's Advisory Committee. Prior to becoming a Supervisory Special Agent, he acted as the field compliance officer for the Human Sources of Information/Victim Witness Security Program/Witness Security Program from 2001 to 2002, where he developed a procedure and policy manual for implementing Attorney General Guidelines relative to human sources. He conducts training classes in the development of sources, compliance, and guidelines for the New York Field Office and at the FBI Academy in Quantico, Va. As a Case Agent from 1999 to 2001, he directed major investigations of organized-crime figures. In his initial assignment with the FBI he investigated bank robberies, armored carrier robberies, kidnappings, and extortions. During this time he was selected to teach at the International Law Enforcement Academy in Budapest, Hungary. Prior to joining the FBI, he worked for Merrill, Lynch, Pierce, Fenner and Smith, Inc., and Lehman Brothers, Inc., in various financial positions as a registered representative (Series 7 and 63).

Maury Cartine, CPA, JD, is Executive Vice President, Blyss RK Alternative Investment Services, Inc. Prior to that he was the senior tax principal of Rothstein, Kass & Company, P.C., where he was responsible for tax matters affecting clients in the securities industry. He is a frequent speaker on issues related to broker-dealers and investment partnerships. He is a member of the AICPA, the NJSCPA, the American Bar Association, and the New Jersey State Bar Association. He is a member of the Board of Advisors to the Fairleigh Dickinson University Masters in Taxation Program and the Seton Hall University W. Paul Stirling School of Business. He is a member of the NYSSCPA and currently serves as chair of its Tax-

ation of Financial Instruments and Transactions Committee.

Rob Davis is the founder and chairman of Hedged Funds Care, a hedge fund industry coalition dedicated to saving children from the trauma of abuse. He started Hedged Funds Care while serving as National Sales Manager for Banc of America Prime Brokerage, where he worked for nine years. He was instrumental in the founding and growth of Montgomery Prime Brokerage, which was started in 1995 and later became part of Banc of America. He is currently the National Sales Manager of Merlin Securities, a broker-dealer specializing in prime brokerage services. Prior to joining Montgomery, he was the manager of Oppenheimer's institutional sales unit covering the Boston investment community. He is a graduate of the State University of New York at New Paltz.

Robert N. Gordon is the president and owner of twenty-first Securities Corporation, which provides investment and financial management for corporate, institutional, and individual clients. He was formerly a partner at Oppenheimer & Company and chairman of the Securities Industry Association's Tax Policy Committee. He is also an adjunct professor at New York University's Graduate School of Business and speaks at numerous industry conferences.

Keith Marks, Esq., Manager, Senior Consultant, Investment Adviser Services, joined NRS in 1999, and provides registration services, consulting, and on-site mock examinations to clients, including the investment adviser divisions of regional banks, hedge fund managers, institutional advisers, wrap fee managers, and Internet-based advisers. He has completed the registration of over 150 investment advisers and has conducted over 300 on-site mock examinations. He regularly speaks to investment professionals at in-house training programs, NRS conferences, and various other industry association conferences. He is also an instructor for National Regulatory Services, Center for Compliance Professionals division, which offers the Investment Adviser Compliance Certificate Program. In addition, he regularly contributes compliance-related articles for inclusion in advisory firm newsletters and is requested by the firms to participate as a speaker in their web seminars. Prior to joining NRS, he was an Associate with Day, Berry & Howard LLP, a Hartford, Conn., law firm. He was also a law clerk for two years in Connecticut's Supreme Court and Connecticut's Appellate Court, where he worked with the state's top justices. He earned his JD, magna cum laude, from Western New England College School of Law, and his BA, magna cum laude, in Political Science and English from the University of Connecticut. He is a member of the State Bar of Connecticut.

Richard D. Marshall, Esq., MBA, is a partner in the New York City office of Kirkpatrick & Lockhart

Nicholson Graham LLP, where he conducts compliance reviews of investment companies, investment advisers, and broker-dealers. He has represented individuals and regulated entities in investigations by the SEC and self-regulatory organizations. He has also created hedge funds and provided advice and sought no-action relief for investment companies, investment advisers, and broker-dealers. He speaks and writes regularly on topics related to the federal securities laws and is the editor of *The Investment Lawyer*, a legal publication devoted to issues related to money management.

George J. Mazin, Esq., MRP, is a partner in the financial services group at Dechert LLP. He concentrates his practice in domestic and offshore funds, private placements of securities, venture capital and private equity investing, and broker-dealer and investment adviser compliance. He is frequently sought after as a speaker on the subject of hedge funds and has authored many articles in various trade journals in the securities field. He is currently a member of the Private Funds Committee of the Bar of the City of New York and chair of the legal committee of the Wall Street Hedge Fund Forum, and has served on the Opinion Committee and Limited Partnership Act Revision Committee of the Corporate and Business Law Section of the New Jersey State Bar Association. He has also been a member of the Randolph Open Space Committee and the District 17 Ethics Committee of the Supreme Court of New Jersey, and is president of the Killington Grand Hotel Owners' Association. He is a graduate of Queens College of the City University of New York (BA, magna cum laude, 1972), Cornell University (MRP, 1974), and Rutgers University School of Law (JD, 1981).

Leon M. Metzger, CPA, MBA, a Lecturer in Finance at the Yale School of Management, was associated with PricewaterhouseCoopers Management Company for 18 years, most recently as its vice chairman and chief administrative officer. He has developed and co-taught hedge fund management courses at the Wharton School and Columbia University. He has testified before Congress on capital markets, and has appeared as an expert on valuations before the CFTC, SEC, Treasury, ITS, and IOSCO. He has an MBA from Harvard and a BS in Economics from Wharton. He is a member of the NYSSCPA, where he is a member of the Investment Management Committee and the Taxation of Financial Instruments and Transactions Committee, and a former chair of both.

Moshe Y. Metzger, CPA, is a senior vice president at Andor Capital Management, LLC, where he is responsible for all tax issues. He was previously a tax partner in Goldman Glouk Kessler & Company, P.C. He is a frequent speaker on hedge fund tax topics. He is a member of the NYSSCPA, where he served on the Taxation of Financial Institutions and Products Committee.

John Myklusich, CPA, is Chief Financial Officer and Chief Compliance Officer of Trilogly Global Advisors, LLC, an SEC-registered investment adviser based in New York. At Trilogly, he is responsible for management of all financial aspects of the firm, in addition to ensuring that Trilogly is in compliance with the rules and regulations promulgated under the Advisers Act of 1940. Prior to joining Trilogly, he held positions with P. Schoenfeld Asset Management, a multi-strategy hedge fund, and at Ernst & Young, where he served as asset management clients in an audit role. He is a member of the NYSSCPA and its Investment Management Committee. He holds a BS in Accounting from the State University of New York at Albany.

Richard D. Nichols, CPA, JD, LL.M., is a Managing Director in the New York City office of RSM McGladrey, Inc. With over 30 years of practice, he has substantial experience with financial service industry clients and extensive experience providing transactional analysis and advice to both domestic and international partnerships, as well as domestic and multinational midsize and publicly traded corporations in a variety of industries, including real estate, manufacturing, oil and gas, and a variety of service businesses. He is a frequent writer and lecturer on various tax matters, including presentations for the New York University Tax Institute on federal taxation and international taxation, and FAE. He has testified before the U.S. Tax Court in connection with foreign tax credit matters and has appeared as an expert witness before the U.S. Bankruptcy Court. He is a member of the AICPA and the NYSSCPA and a member and past chair of the NYSSCPA's Partnership and LLCs Committee and a member of its International Taxation Committee. He also holds a seat on the Bar Association and the New York State Bar Association, for which he serves as a member of the Closely Held Businesses and Foreign Activities of U.S. Taxpayers committees. He earned an LL.M. from New York University, a JD from Washington College of Law at American University, and a BS in Accounting from Ohio State University.

Eric R. Roper, Esq., is a Senior Partner in the law firm of Gersten, Savage, Kaplowitz, Wolf & Marcus, LLP, and specializes in the structuring, creation, and representation of domestic and off-shore investment entities, broker-dealers, and clients engaged in raising capital pools for investment in public markets and for private venture capital. He also counsels investors on proposed investment structures and the ramifications of investing in capital pools. He is a frequent lecturer in this field, having spoken at numerous conferences in the U.S. and internationally. He participates in a number of financial industry activities, including the Compliance and Legal Division of the Securities Industry Association, and is a founding board member of Hedge Funds Care. He received his JD from Northwestern University School of Law and is admitted to practice in both New York and Illinois. He clerked for a federal judge in the Northern District of Illinois and attended the London

School of Economics. His undergraduate degree is from the University of North Carolina. He has been elected to three terms as a delegate to the House of Delegates of the New York State Bar Association and is a Fellow of the New York Bar Foundation.

Lester Wigner, MBA, is a financial consultant to Smith Barney Citigroup. He has worked as a consultant to the financial services industry since 1987. He founded and led an institutional advisory firm for 13 years. In 2004, he joined Smith Barney, a member of Citigroup, where he works with business owners, corporate executives, families, and endowments. He received his BA from Queens College CUNY, his MA from Columbia University, and his MBA from NYU. Prior to establishing his firm, he was a senior manager and officer at Accenture, Bank One, JP Morgan Chase, and AIG.

Robert M. Wonneberger, Esq., is a partner in the Stamford, Conn., office of Shipman & Goodwin LLP and chair of the firm's Commercial Finance practice. He represents a number of financial institutions in the origination of commercial and asset-based loans to a wide variety of businesses, and mortgage loans involving various types of real estate. Over the last 20 years a major portion of his practice has involved representing lenders to high-net-worth individuals. Those transactions have included, as collateral, investments in more than 100 different hedge funds. He also has extensive experience in the restructuring of defaulted loans and other problem credits and other types of commercial transactions, including equipment leasing, leasehold mortgage financing, loan sales, Article 9 sales, and voluntary and involuntary business liquidations. He is author of "Lending Against Hedge Fund Interests," in the February 2006 issue of *The RMA Journal*. He speaks and writes regularly on commercial law topics, including debt restructuring, loan documentation, leasehold mortgages, realizing on personal property collateral, mortgage foreclosure, interest rate swaps, mezzanine financing, and lending against hedge fund interests. He received his JD from the University of Pennsylvania Law School, where he was an associate editor of the Law Review, and his BA from the University of Connecticut.

Jeffrey H. Yager, CPA, is a Managing Director in the Financial Services Industry Group in the New York office of RSM McGladrey, Inc. He specializes in the investment partnership industry and works closely with clients on various financial and regulatory compliance matters. He has assisted numerous investment partnerships in structuring agreements and advised them on accounting and tax issues that may affect them. His clients include traditional hedge funds, private-equity funds, fund-of-funds, investment advisers, family offices, and broker-dealers. He is also a regular lecturer on various topics related to the financial services industry. He is a member of the AICPA and the NYSSCPA. He is a graduate of Hofstra University.

REGISTRATION FORM

Important! Please use one registration form per person. This form may be photocopied.

To register, fill in the registration information in the space provided. Be sure to include your certificate number and your full payment.

Mail your payment and registration form to:
Foundation for Accounting Education
P.O. Box 34782
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Or register online at www.nysscpa.org.

Or fax to: (212) 719-3565.

Or phone: (212) 719-8383 or (800) 337-9535.

Credit card information must accompany all fax, phone, and online registrations. Please be sure to type or print clearly when faxing.

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 1535 Broadway, at 45th Street
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Concurrent Sessions: Choose one each:
 249P.M. - 2:35P.M.
 7. Operational Issues
 8. Who Needs a Compliance Officer (Repeat)
 9. Borrowing Against the Interest (Repeat)
 10. Economic Allocations (Repeat)
 11. Operational Issues (Repeat)
 12. ERISA, Investment Partnerships

Today's Date _____

Are you a CPA? Yes No Member NYSSCPA? Yes No
 Membership ID No. _____

Member AICPA? Yes No Member ID No. _____

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[] Attendee(s) at Member Fee: \$450 Total Amount: \$_____

[] Attendee(s) at Nonmember Fee: \$550 Total Amount: \$_____

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Refunds: No refund will be given for cancellations received less than two weeks prior to the program. A \$25 processing fee will be deducted from refunds for cancellations received more than two weeks prior to program date.

POP Pass: Take advantage of the savings. If you are a POP Pass holder, simply return the completed registration form with a POP Pass number, call FAE Registration at 800-337-9535, or register online at www.nysscpa.org. Each registrant receives a POP Pass number. Registrations must be received by FAE seven business days prior to any CPE conference or seminar. POP participants will not be admitted as walk-ins. Some restrictions apply. For more information on the POP (Pay-One-Price) Program, call FAE Registration at 800-337-9535 or visit our website at www.nysscpa.org.

Transfers: FAE allows a registrant to transfer to another program or substitute another person without a penalty more than two weeks prior to the program date. Transfers and substitutions requested less than two weeks prior will be charged a \$25 processing fee.

Walk-ins: All individuals who register on the date of the program will be charged an additional \$25 fee.

Program Hours: Check-in begins at 8:00 a.m. Program begins at 8:45 a.m. and ends at 5:20 p.m.

Mandatory Continuing Education Requirement: This program complies with the standards set forth by the New York State Education Department for mandatory continuing education for CPAs. FAE's New York State CPE number is 009372.

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