

## Fiduciary Team

Martin Lang, B.Sc. (Hons), A.C.A., a resident of the Cayman Islands, is employed as a Senior Company Manager for International Management Services Ltd, a firm engaged in the management of offshore corporations. From 1992 to 1996 Mr. Lang was an audit manager at Deloitte & Touche, Cayman Islands. Mr. Lang has extensive experience dealing with offshore investment vehicles, captive insurance companies and banking institutions. Mr. Lang currently serves on the board of several notable alternative investment companies. Prior to working in the Cayman Islands Mr. Lang was employed by Touche Ross in the United Kingdom. Mr. Lang has been a member of the Institute of Chartered Accountants in England and Wales since 1991 and graduated from Delta State University with a B.S. (Hons) in Mathematics in 1987.

Martin Byrne, B.Sc. (Hons), ACIS, TEP, a resident of the Cayman Islands, received an honours degree in Applied Economics from the University of Ulster in 1988, and is a member of both the Institute of Chartered Secretaries and Administrators and the Society of Trust and Estate Practitioners. Mr. Byrne is employed as a Senior Trust and Company Manager for International Management Services Ltd., a firm engaged in the management of offshore corporations. From 1994 to 1999, Mr. Byrne was a Client Relationship Manager with Mees Pierson in the Cayman Islands, where he gained extensive experience in the formation and management of mutual funds, special purpose vehicles and complex trust and company structures. From 1990 to 1994, Mr. Byrne worked for the trust companies of The Bank of Nova Scotia and the law firm Mourant, du Feu & Jeune, in the Channel Islands.

Philip Cater, B.Com., C.A., a resident of the Cayman Islands, has over twenty years experience in the mutual funds industry. He received a Bachelor of Commerce degree in Accounting from the University of Auckland in 1984, and is a member of the Institute of Chartered Accountants of New Zealand. Mr. Cater is employed as a Senior Company Manager for International Management Services Ltd. ("IMS"), a firm engaged in the management of offshore corporations. Prior to joining IMS he was the Funds Controller and Legal & Compliance Officer for UBS Fund Services (Cayman) Ltd (1999-2003) responsible for over 400 funds valued at over \$30bn, Managing Director of Dresdner Fund Administration (Cayman) Ltd (1996-1999), Project Accountant and then Joint Head of Middle Office at Kleinwort Benson Investment Management Ltd in London (1991-1996). Mr. Cater received his professional training with Ernst & Young in Auckland and the Cayman Islands.

Geoff Ruddick, B.Comm, CA, CFA, FICA, a resident of the Cayman Islands, is a Chartered Accountant, a member of the Institute of Chartered Financial Analysts, and a fellow of the International Compliance Association. Mr. Ruddick is employed as a Senior Company Manager for International Management Services Ltd. ("IMS"), a firm engaged in the management of offshore corporations. Prior to joining IMS he was the Managing Director of Hedgeworks Fund Services Ltd. and before that, he was a Director and Compliance Officer with Derivatives Portfolio Management Ltd. (now DPM Mellon). Prior to entering the commercial side of fund management, Mr. Ruddick worked with KPMG in Vancouver auditing mutual funds, banks, and insurance companies and later with KPMG in the Cayman Islands, where he worked in the Corporate Recovery department involving the liquidation of mutual funds and other regulated entities.

Christopher Bowring, FCCA, ACIS, ACIB, TEP, formerly Managing Director of Fiduciary Trust (Cayman) Limited, has been a resident of the Cayman Islands since 1979. He is a fellow of the Association of Certified Accountants and Associate of the Institute of Chartered Secretaries and Administrators, and an Associate of the Chartered Institute of Bankers (now the Institute of Financial Services). He has over 25 years experience in the management of various entities including mutual funds, trusts and corporations in a number of jurisdictions, in particular the Cayman Islands. Mr. Bowring currently serves as Managing Director of IMS Ltd.

Ian Goodall, M.A. (Hons.), C.A., a resident of the Cayman Islands, is a member of the Institute of Chartered Accountants of Scotland. He obtained an M.A. (Hons) Upper Second in Economics and Geography at Glasgow University, qualified with Thomson McLintock, Glasgow and obtained further accounting experience in the shipping industry. Mr. Goodall is a director and Company Secretary for International Management Services Ltd. ("IMS"), a firm engaged in the management of offshore corporations. Prior to joining IMS in 1989, he was an audit manager with Price Waterhouse & Co. for six years. He specialises in domiciliary services for offshore companies and mutual funds.

Sarah Kelly, FCCA, a resident of the Cayman Islands, has been a Fellow of the Association of Certified Accountants since 1997 and has a Certificate of Proficiency in Insolvency which she obtained in 2005. Mrs. Kelly is employed as a Manager-Fund Fiduciary Services for International Management Services Ltd ("IMS"), a firm engaged in the management of offshore corporations. From 2005 to 2007 Mrs. Kelly was a Fund Accounting Manager with Fortis Prime Fund Solutions where she gained extensive knowledge in the formation and management of mutual funds and company structures. Prior to working in the Cayman Islands she was employed by KPMG in the United Kingdom. Mrs. Kelly has 15 years accounting experience in various entities including mutual funds, trusts and corporations.

Anna Yonge, B. Bus, CPA, a resident of the Cayman Islands and a member of Certified Practising Accountants (CPA) of Australia with over 8 years of accounting experience. In 2001, she received a Bachelor of Business degree majoring in Accounting from Griffith University in Gold Coast, Australia. Mrs Yonge is employed as a Fund Accountant for International Management Services Ltd ("IMS"), a firm engaged in the management of offshore corporations. Prior to joining IMS in 2008, she worked in Australia, primarily from a taxation background working for middle to second tier firms and managing her own client base in various entities including partnerships, companies, trusts and superannuation funds.