

**Mark X. Russo, Principal** - Mark Russo co-founded Kelmar Associates, LLC in October 2001 and is located in Kelmar's Wakefield, MA office. Mr. Russo oversees several audit teams and serves as the firm's Information Technology and Facilities/Operations Principal. Mr. Russo received a BS through the College of Arts and Sciences at the University of Massachusetts at Boston in 1983. He later received his Masters Degree in Business Administration at Salem State College in 1992.

Prior to forming Kelmar Associates, Mr. Russo served as a Senior Manager and Regional Practice Leader in the Northeast Region Abandoned Property Consulting Services Group at PricewaterhouseCoopers. Mr. Russo also served as a Manager and Abandoned Property Consultant for Deloitte and Touche, where he was responsible for the delivery of abandoned property consulting services to Fortune 1000 clients. Prior to working in public accounting, Mr. Russo served as the Director of Unclaimed Property Audit and Compliance for the Commonwealth of Massachusetts where he was primarily responsible for the management and oversight of state-authorized examinations conducted by the state's independently contracted CPA firms, contract audit firms, and industry vendors.