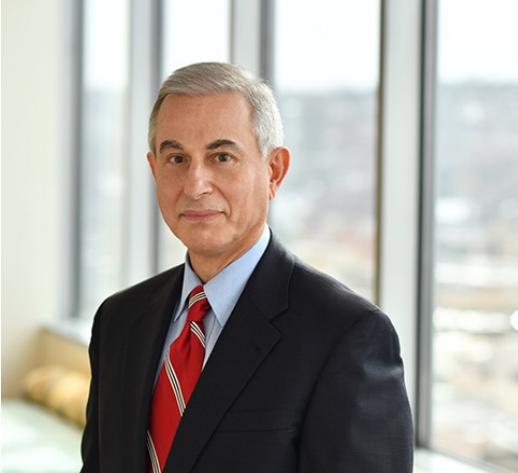




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James A. Lowen, CPA, has over 20 years of hands-on experience in strategic planning and operational management and is extremely knowledgeable in business and financial analysis.

In his current position of Chief Operating Officer at Jackson Kelly PLLC, he is responsible for the overall non-legal operations of the firm including: managing and directing business development, human resources, information technology, facilities, accounting, payroll and employee benefit administration and collection and credit activities. He is also a close advisor to the CEO and is an Ex Officio member of the Firm's Executive and Compensation Committees. Mr. Lowen is a member of the Association of Legal Administrators, American Institute of CPAs, WV Society of CPAs and has served as a board member for a number of community organizations throughout his career.