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Carlton Tartar is an Associate Chief Accountant in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission. Mr. Tartar focuses primarily on the following accounting matters: Business Combinations, Debt and Equity, Revenue Recognition, Insurance, Leasing and Share-Based Payments. These responsibilities include following the activities of various professional accounting standard setting bodies both within the United States and internationally, consultations with registrants on accounting and reporting matters, and participation in the development of the Commission's and other standard setting bodies' rule proposals.

Mr. Tartar previously served as an Accounting Branch Chief in the Office of Health Care and Insurance within the Division of Corporation Finance at the SEC, and as an Assistant Chief Accountant and Staff Accountant in the Office of Beverages, Apparel and Health Care Services. Prior to joining the Commission in 2004, Mr. Tartar worked in a variety of key SEC reporting positions for technology companies including Palm, Inc and Linear Technology Corporation. He began his career as an auditor with Price Waterhouse LLP (now PricewaterhouseCoopers) in San Diego and San Jose, California. Mr. Tartar graduated Summa Cum Laude with a Bachelors of Business Administration in Accounting from the University of Texas at Arlington, and received an Elijah Watt Sells award on the CPA Exam.