

Tax Council Members Biographies

GOVERNOR SONNY PERDUE

Sonny Perdue was sworn in as Georgia's 81st Governor on January 13, 2003. Governor Perdue immediately went to work reforming the state budget, setting priorities, and cutting wasteful spending. During Perdue's first term, Georgia created over 200,000 new jobs and posted the highest graduation rate and SAT scores in state history.

As Georgia's Governor, Perdue has led the state based on his life experiences prior to entering public service. Sonny was born on December 20, 1946, in Perry, Georgia, to a lifelong farmer and a classroom teacher. He earned a doctorate in veterinary medicine in 1971 from the University of Georgia. Following his service as a Captain in the United States Air Force, Perdue became a successful small business owner, concentrating in agribusiness and transportation.

He ran for the Georgia State Senate in 1990 and spent the next 11 years representing his Middle Georgia district in the General Assembly. Perdue left the State Senate in 2001 to begin his successful campaign for Governor, which focused on restoring public trust in state government and empowering all Georgians.

Perdue campaigned for Governor on a platform of restoring public trust in state government and empowering all Georgians by eliminating undue interference by government bureaucracies. He has dedicated his administration to attracting new businesses and jobs to Georgia, improving the quality of programs that touch the lives of children, and fighting for a comprehensive ethics reform package.

For all of his success in business and public service, Governor Perdue is proudest to serve as devoted husband, loving father, and grandfather. Sonny and his wife Mary have four children and eleven grandchildren. Additionally, Sonny and Mary have served as foster parents for eight newborns awaiting adoption. The Perdues attend the First Baptist Church of Woodstock, where they have taught a Sunday school class for young couples emphasizing the importance of faith in building a strong and lasting marriage.

DR. DAVID L. SJOQUIST

David L. Sjoquist is a Professor of Economics, and Director of Domestic Programs and Director of the Fiscal Research Program for the Andrew Young School of Policy Studies, at Georgia State University. The Fiscal Research Program provides analysis of fiscal and economic development issues to state and local governments. In 2003 he was appointed to the Dan E. Sweat Distinguished Chair in Educational and Community Policy. He received the Georgia State University Alumni Distinguished Professor Award in 1999.

Dr. Sjoquist is a specialist in the field of public finance, particularly state and local public finance, and has an extensive research interests in urban economics, especially local

economic development and central city poverty. He has 40 plus years of experience in higher education and has published over 100 academic papers, authored or edited 6 books and produced over 135 reports. He serves on the Board of Editors of the National Tax Journal.

He has served on numerous civic board and committee and is currently on the Board of the Atlanta Regional Commission. Dr. Sjoquist received his B.A. degree in economics from the University of St. Thomas (formerly College of St. Thomas) in St. Paul, Minnesota. He holds an M.A. and Ph.D. in economics from the University of Minnesota.

Dr. Sjoquist is married and has one adult married daughter and one grandchild.

A.D. FRAZIER

A.D. Frazier has had a wide range of experiences as a commercial banker, board member, advisor, lawyer and hands-on chief executive. After a 40-year professional career in executive management of for-profit, not-for-profit and government entities, he is now a Partner in Affiance, LLC, a Georgia based bank consulting firm.

Twenty-five years of his professional career has been spent in financial services, where he was EVP for commercial banking at a large mid-western bank and EVP of a large Atlanta bank holding company. Additionally he was President and CEO of an Atlanta-based, institutional asset management company. A.D. has also served as Chairman, CEO or COO of a number of companies in a variety of other industries.

His career has included extensive involvement with corporate and consumer lending, mergers, acquisitions and divestitures, strategic planning, corporate governance, human resource management, and marketing. A.D. is currently on the boards of directors of Apache Corp. and MHM Services, Inc. Prior corporate board memberships include Danka Business Systems, PLC, (Chairman and CEO), AMVESCAP PLC, The Chicago Stock Exchange (Chairman and CEO), Gold Kist, Inc (Chairman), Gevity, Inc., Caremark Rx, Inc., Rock Tenn Corp., and R.J. Reynolds Tobacco Co., among others. Recently, he and his business partners launched an entrepreneurial venture, "BOTH", to provide a complete suite of back-office services for people who work independently. "BOTH" is an acronym for "back of the house".

From 1991-1996 A.D. was Senior Executive Vice President and Chief Operating Officer of the Atlanta Committee for the Olympic Games and a member of the ACOG Board of Directors, responsible for overall operation of the games, successfully balancing the budget at the end.

He has served on a number of not-for-profit boards including, among others, The National Council on the Humanities (Presidential Appointee), The Atlanta Symphony Orchestra Board (Chairman), Georgia Public Television Commission (First Chairman), Georgia Board of Corrections, Evanston Hospital Corporation (Chairman of Finance Committee) (Evanston, IL), Neighborhood Housing Services of Atlanta (First Chairman)

and NHS of Chicago. He also served in the Carter Administration (Office of Management and Budget).

A.D. has received numerous professional and civic awards, some of which include The Olympic Order in Gold (only COO to receive the IOC's highest service award), Georgia Trend Magazine's 100 Most Influential Georgians,(1995-1996) and Honorary Doctor of Business Administration (Piedmont College).

A.D. received an AB and JD from The University of North Carolina at Chapel Hill and he completed the Harvard Business School's Advanced Management Program. He is a member of the North Carolina Bar. He served for six years as an officer in the US Army Reserve. He and his wife, Clair are residents of Mineral Bluff, GA and own WACF-FM in Young Harris, GA.

DR. JEFFREY HUMPHREYS

Dr. Humphreys is the Director of the Selig Center for Economic Growth at the University of Georgia's Terry College of Business. The Selig Center is an endowed economic forecasting & market research center. Dr. Humphreys is a member of the Governor's Council of Economic Advisors for the State of Georgia and is a monthly columnist for Georgia Trend Magazine. He also serves on the 2010 Special Council on Tax Reform and Fairness for Georgians created by House Bill 1405.

Dr. Humphreys has published over 250 applied and academic studies regarding market research, economic forecasting, transportation, and economic development. In Georgia, Dr. Humphreys is best known for his detailed economic forecasts, but nationally he is best known for his detailed estimates of the spending power of African-Americans, Latinos, and Asian-Americans.

In 2003, the editors of American Demographics selected Dr. Humphreys as a "Demographic Diamond" – one of the 25 market researchers who have made the most significant contributions to the understanding of consumer trends for business leaders over the last 25 years.

The Georgia Economic Outlook, which is prepared and written by Dr. Humphreys, has twice received the Association for University Business and Economic Research's Award for Excellence.

Dr. Humphreys received his B.A. and Ph.D. (Economics) from the University of Georgia. He is a member of Phi Beta Kappa and Phi Kappa Phi.

GERRY HARKINS

Harkins is a graduate of the Georgia Institute of Technology 1969. He worked in textiles until 1980 when he joined Southern Pan and Shoring. In 1987 he sold the company and started Southern Pan Services, a commercial construction subcontractor, with various

partners. He is also partner of LBG Properties, B&G Properties, and Rager Equity Partners, real estate partnerships and he is currently serving as Managing Partner of Partnerships.

Harkins served as Chairman of Georgia's Delegation to the 1995 White House Conference on Small Business. He is presently serving as Chairman of the National Federation of Independent Business' Save America's Free Enterprise Trust for Georgia, and as the National Vice Chairman of the NFIB Leadership Trust. He is a member of the NFIB Education Foundation and winner of its Outstanding Small Business Volunteer of 1997 and 2003 and he is the Chair of NFIB Leadership Council for Georgia.

He has been a member of the IRS Commissioner's Advisory Group for the past two years and is currently serving as Chairman. For the past nine years, Harkins has been a member of the IRS District Director's Liaison Committee. He has served as a member of the Workers Comp Advisory Board since 2000. From 1996-1997, Harkins was also a member of the National Commission on Restructuring the Internal Revenue Service.

He has previously served as the Finance Chairman for the Henry County Republican Party, Chairman of Ralph Reed for Lt. Governor for Henry County, and Chairman of the Board for the Henry Quality Growth Council.

Harkins is married with four children and resides in McDonough, Georgia where he attends St. Joseph's Episcopal Church.

DR. CHRISTINE RIES

Christine P. Ries is Professor in the School of Economics at Georgia Tech. She received a PhD in International Business Economics from The University of Chicago (1977) and came to Georgia Tech as Professor and Chair of the School of Economics in 1997. She has previously taught at The Harvard Business School, The Fuqua School of Business at Duke, the Peter F. Drucker Graduate Management Center at Claremont, and at Stanford University.

She is a specialist in global financial economics, corporate financial management, and organizational economics and governance. Her articles include publications in The Journal of International Business Studies, The Harvard Business Review, Euromoney, and The Financial Analysts' Journal, among others. Her books address the strategies and policies of international corporations, the politics and economics of emerging markets and the interface between corporate strategy and government policy. She is the author of over 20 widely used case studies that have been published by the Harvard Business School and reprinted elsewhere.

Dr. Reis has served on the Executive and Editorial Boards of The Academy of International Business and on the editorial boards and as referee of several major professional and academic journals. She has served as consultant and advisor to many U.S. and foreign corporations, financial institutions, universities, and governments.

These include IBM, Citicorp, Morgan Guarantee Trust, Chase Manhattan Bank, Barclays Bank, Lucky Goldstar Corp., and others. She has experience on corporate boards of advisors and her experience on not-for-profit boards is extensive. She has recently served as Trustee and Chair of Education Committee for The Atlanta International School.

Dr. Ries has delivered speeches and public lectures around the globe and is the recipient of several teaching awards. In addition to teaching courses in international finance, corporate financial policy and strategy, corporate/government interface, and markets and organizations she has created innovative courses including The Global Economy, Network Economics and Economic and Financial Modeling.

SUZANNE SITHERWOOD

Suzanne Sitherwood, was named president of Atlanta Gas Light in November 2004. Her primary responsibility is the executive oversight of Atlanta Gas Light, plus two other utilities in AGL Resources' Southern region.

A graduate of Southern College of Technology with a bachelor's degree in industrial engineering technology, Ms. Sitherwood also holds a master's degree in business administration from Brenau University.

Ms. Sitherwood is the 2010 chair, an officer and board member of the Georgia Chamber of Commerce and is past chair of the chamber's Environment & Energy Committee and general co-chair of its GA Initiative. She serves on the Governor's Energy Policy Council and the Metropolitan North Georgia Water Planning District Governing Board. She also serves on the board of the Council for Quality Growth, Georgia Historical Society and the Partnership for Domestic Violence (PADV) and she is a member of the Buckhead Coalition and The Carter Center Board of Councilors and is the business community co-chair for the Atlanta Regional Council 50 Forward Program.

Ms. Sitherwood believes strongly in giving back to the community and is involved in many volunteer activities such as the Habitat for Humanity, March of Dimes, Relay for Life, United Way and other organizations. She is a member of the Alexis de Tocqueville Society of United Way.

ROY FICKLING

Fickling is the owner and president of Fickling & Company, Inc., a Macon, Georgia-based regional real estate development, brokerage, management and consulting firm, since 1993, and an officer/director of several closely held investment and operating companies including Riverside Automotive, Inc. and Riverside Ford, Inc.

He serves as a director of two publically traded companies: Oxigene Inc. (NASDAQ:OXGN), a clinical stage biopharmaceutical company based in Waltham, MA and Piedmont Community Bank Group, Inc. (OTC:PBCN) based in Gray, GA. Fickling was a founding director of Rivoli Bank & Trust of Macon and of Beech Street, U.K., Ltd.

of London, England, an international healthcare administration firm. He was a major shareholder and advisor to Beech Street Corporation, the largest private PPO network, prior to its acquisition by Concentra, Inc. in 2005.

Fickling currently serves on the Georgia Ports Authority and the Georgia Rail Passenger Authority and previously on the Georgia Technology Authority. Fickling currently serves on several civic boards including the Macon/Bibb County Chamber of Commerce, Macon Economic Development Commission, Education First, Shield Club, WRALC Museum of Aviation, and the Georgia Aviation Hall of Fame (Board of Electors). In the past, Fickling served on the board of the Macon Downtown Rotary Club, the Commission on Macon/Atlanta Rail, Macon Economic Development Commission, Wesleyan College (Vice Chairman and Chairman of the Finance Committee), Tubman African American Museum, City Club of Macon, Mid Summer Macon, Cherry Blossom Festival, United Way of Central Georgia, Mercer University Executive Forum (steering committee), and the American Heart Association of Macon.

Fickling has received several awards for his civic involvement including WRLAC 116th Air Wing Honorary Commander, Keep Macon/Bibb Beautiful Leadership Award, Macon Economic Development Commission Champion of the Year (twice), Macon Arts Alliance Cultural Leadership Award, Keep Macon/Bibb Beautiful Man of the Year Award, and Macon Magazine Young Leader of the Year.

Fickling holds a B.A. in Business Administration (Banking & Finance) from the University of Georgia.

D.E. “SKEETER” McCORKLE

McCorkle is the President and CEO of McCorkle Nurseries, Inc, a company which pioneered the concept of “re-wholesale” and has over 1800 customers in the Southeastern and Mid-Atlantic states. He is the past President of the Southern Nursery Association and past Chairman of the Georgia Green Industry Association. He is an active Farm Bureau participant and has served on the Horticulture Advisory Committee. He serves on the board of the Guido Evangelistic Association and is a former board member of The Covenant Group of Insurance Companies. He is a graduate of Augusta State University.

BRADFORD DICKSON

Bradford C. Dickson has overall responsibility for the tax practice at Tarpley & Underwood, P.C., an Atlanta based top 25 certified public accounting firm. Brad’s 30 years of professional experience include all aspects of business and individual tax planning and compliance for clients of various sizes and industries including start-ups and Fortune 1000 engaged in business services, credit, technology, manufacturing, distribution, construction, engineering, mortgage brokering, professional services, retail, food services, and international.

Brad represents CPAs throughout the state as an at-large member of the Georgia Society of CPAs' Leadership Council and as the recent past chair of the Taxation Section. Brad chairs the Taxation Section's Legislative Committee and is a member of the Georgia Department of Revenue Advisory Committee, a membership of tax professionals advising the Department on matters of tax administration and policy affecting taxpayers and practitioners. He is a past recipient of the GSCPA's Distinguished Member and Distinguished Section Chair awards. He has successfully initiated and authored Georgia legislation affecting the taxation of multi-state S corporations, LLCs, and on standards for tax return preparers. Brad is an active member of the Tax Division of the AICPA and a member of the Technical Resource Panel for International and the task force on Foreign Bank Account reporting.

Brad's other leadership positions include the Finnish American Chamber of Commerce; the Atlanta International Tax Study Group; Tau Alpha Chi (a national tax fraternity); the Entrepreneurship Institute; the Export Advisory Resources Group for the Georgia Department of Industry, Trade and Tourism; the Japan American Society of Georgia; and the International Fiscal Association. He has spoken and written for various professional and commercial organizations on numerous tax issues and has testified to the Georgia General Assembly on proposed legislation.

Prior to joining Tarpley & Underwood, P.C., Brad was employed for a combined ten years with KPMG LLP and Andersen LLP. He joined Tarpley & Underwood in 1993 and became a shareholder in 1995.

Brad received his Masters in Business Administration and Bachelor of Arts degrees from Emory University and his Masters in Taxation from Georgia State University. Brad is an Atlanta native, a member of St. Philips Cathedral, and lives with his family in Sandy Springs.

DR. ROGER TUTTEROW

Roger Tutterow is Professor of Economics at Mercer University. He previously served as Dean of the Mercer's Stetson School of Business.

His analysis of the economic, business and political environments have been featured in a variety of media including Wall Street Journal, Financial Times, USA Today, Atlanta Journal & Constitution, Arizona Republic, Florida Times-Union, Kansas City Star, Los Angeles Times, New York Times, Orlando Sentinel, Palm Beach Post, Wichita Eagle and on CNN, CNBC, NBC, Bloomberg Television, NPR's "Marketplace" and "All Things Considered", CNN-Radio as well as by regional electronic and print media.

In addition to his work in academia, Dr. Tutterow has served as a consultant on financial economics and statistical modeling for corporate clients ranging from Fortune 500 companies to closely-held businesses. He also serves as Chief Economic Advisor for the Henssler Financial Group. He has provided expert testimony on economic, financial and statistical matters in state & federal court, before the Georgia General Assembly and

before the Georgia Public Service Commission. Dr. Tutterow has given several hundred speeches to professional and civic groups on various topics in the economic, business and political arenas.

He was selected as one of “Georgia’s Most Influential” by James magazine and by Georgia Trend magazine as one of the “forty under 40” rising stars in business, government and academia. In 2003, Georgia Governor Sonny Perdue appointed Dr. Tutterow to serve on the Governor’s Council of Economic Advisors. In addition, Dr. Tutterow serves as a member of on the Georgia Child Support Commission, on the Board of Trustees of Berry College, the Board of Directors of Vinings Bank, the Southern Region Board of Directors for the American Red Cross Blood Services and the Board of Directors for Consumer Credit Counseling Service of Atlanta.

A Georgia native, Dr. Tutterow holds a B.S. in Decision Science from Berry College and a M.A. and Ph.D. in Economics from Georgia State University. Prior to joining Mercer University, Dr. Tutterow held faculty and administrative appointments at West Virginia University, Georgia State University and Kennesaw State University. He has also served as a visiting professor at the University of the West Indies in Trinidad and at the Institute for Industrial Policy Studies in Seoul, South Korea.