

## Chainbridge Software, LLC Presenter Biographies

### MTC Arm's Length Advisory Service Meeting Atlanta, Georgia October 6, 2014

**Eric Cook, PhD – CEO.** After receiving his doctorate in economics in from Florida State University in 1983, Eric Cook began working for the Congressional Joint Committee on Taxation as an economist. At the Joint Committee, his efforts in large part culminated in the development of a number of the provisions of the Tax Reform Act of 1986. In 1987, Dr. Cook went to Price Waterhouse's Washington National Tax Service Tax Economics Department where he led the development of the firm's multi-tax modeling systems for the states of Florida, Connecticut and Hawaii.

**Nancy Cook – President.** Nancy began her career in international transfer pricing (IRC § 482) consulting about thirty years ago as a member of (then) Price Waterhouse's fledgling transfer pricing practice. While with PW, Ms. Cook provided transfer pricing services to a number of the firm's corporate clients faced with income adjustments proposed by economists at the Internal Revenue Service (IRS). She was the first analyst to use Standard and Poor's *Compustat* database to perform financial analyses for the firm's transfer pricing engagements, and was involved in the development of functional analysis questionnaires. She has experience performing economic analyses for taxpayers in a variety of industries and holds an MBA in Quantitative Analysis for Decisionmaking from George Washington University and a BA in British Literature from Penn State.

**The Cooks** left PW in early 1991 to join KPMG's Policy Economics Group (which later became Barents Group, LLC), where they were involved in the firm's State and Local Finance practice. While with KPMG, Eric led projects involving the development of state tax policy analysis systems for over fifteen state governments. They left KPMG in 2000 to form Chainbridge, and began their work in the state transfer pricing arena in the State of Alabama over ten years ago. At that time, work on both the transfer pricing software (ComplianceLinks) and state tax policy analysis software (PolicyLinks) systems began. In 2010, they were awarded a US patent on the Preliminary Analysis process and software that they employ to identify corporations with potential state transfer pricing issues.

Since 2003, the Cooks have developed and delivered state Economist's Reports supporting over 80 audits of corporate taxpayers for five state and local governments. They have also participated in over 35 informal taxpayer conferences. Most of the over 80 state audits that they have been involved in have settled for (they believe) over \$100

million in total. Over the last ten years, the Cooks have also provided a variety of litigation support services for their clients and have been qualified as expert witnesses.

**Kirk Copen - Vice President, Software Development.** Kirk's substantial experience in all phases of the software development lifecycle made him essential to the development of the ComplianceLinks and PolicyLinks systems. He is the architect of the server side component of ComplianceLinks and contributes to the production and review of transfer pricing reports. He has developed multiple tools that enable Chainbridge to accurately and efficiently perform transfer pricing analyses. Kirk has advanced the field of micro simulation modeling by developing many of the most comprehensive modeling databases existing today. His work has allowed users to take sophisticated policy initiatives and predict their impact with outstanding precision. Kirk holds a Bachelor of Science in Computer Science from West Virginia University and possesses over seventeen years of technology and business experience. Prior to joining Chainbridge in 2000, his professional experience included developing software for Nationwide Insurance and serving as a system administrator for the Federal Bureau of Investigation Fingerprint Center.

**James Copenhaver - Vice President, Software Development.** Jaime holds a Bachelor of Science in Computer Science from West Virginia University and possesses over seventeen years of technology experience. For the past fifteen years, he has been working with state government clients. Jaime has been integrally involved in developing both the PolicyLinks and ComplianceLinks systems, with a focus on interface design. Jaime has been the originator of some of the most compelling and creative interface solutions to be found anywhere in the industry. Working with his clients and taking their concerns to heart, Jaime has continually pushed the boundaries of available technology to ensure users can accurately model economics. He also devotes time to providing customer support and training. Prior to joining Chainbridge in 2000, Jaime was a software engineer with the State and Local Finance practice of Barents Group, LLC.