

## Curriculum Vitae



### HARRY L. GUTMAN

*Principal-in-Charge  
Federal Tax Legislative & Regulatory Services*

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#### Education, Licenses & Certifications

- Mr. Gutman received his undergraduate degree cum laude from the Woodrow Wilson School of Public and International Affairs at Princeton University, a B.A. degree in Jurisprudence from University College, Oxford University and his LLB cum laude from Harvard Law School.
- Mr. Gutman taught full time at the University of Pennsylvania and Virginia Law Schools for 11 years. He has served as Chairman of the Tax Policy and Government Relations Committees of the ABA Tax Section and has been a member of the Board of Advisors of the NYU/IRS Continuing Legal Education Program. He is a member of the Tax Advisory Group of the American Law Institute, the American College of Tax Counsel, the Taxation Committee of the U.S. Chamber of Commerce, the Board of Directors of the Tax Council, the NYU Federal Tax Institute Advisory Board and was a trustee of the American Tax Policy Institute. He is frequently quoted on federal tax legislative matters by the Wall Street Journal and the New York Times, as well as in the tax press.

#### Professional and Industry Experience

As Joint Committee Chief of Staff from 1991 through 1993, Hank Gutman was the primary nonpartisan advisor to the House Ways and Means and Senate Finance Committees concerning the technical, economic and revenue aspects of tax legislation. Mr. Gutman also served as Deputy Tax Legislative Counsel in the Treasury Department Office of Tax Policy, where he received the Treasury Exceptional Service Award. Throughout his career, Mr. Gutman has counseled major multinational corporations on various implications of tax legislative change. He has represented clients in legislative and administrative matters before the Congress, the Treasury Department and the Internal Revenue Service. Before joining KPMG, Mr. Gutman was a partner in the Washington, D.C. office of the law firm of King & Spalding.

#### Function and Specialization

Mr. Gutman heads the Federal Tax Legislative and Regulatory Services (LRS) group at Washington National Tax and is the Director of the KPMG Tax Governance Institute (TGI). The LRS practice gives clients immediate notification about breaking developments in tax legislation or federal tax regulations; coordinates the early identification of specific client issues concerning legislation, regulations, rulings, and other administrative pronouncements; helps clients prioritize responses to proposed legislation and regulations; provides insight and advice to clients in anticipation of possible legislative or regulatory changes and the impact of such changes on client tax planning; represents clients in the legislative and regulatory process; manages the formation of industry coalitions; and conducts "roundtable" briefings and discussions. The TGI provides a forum for board members, corporate management, stakeholders, and government representatives to explore and debate aspects of tax oversight and management, including tax risk, control and reporting.



**Glenn Tjon**  
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#### Qualifications

- Bachelor's Degree in Computer Science, Saxion University, the Netherlands.

#### Representative Clients

- Ministry of Economy and Finance (Panama) Government
- Banvienda (Panama) Banking
- Helm Bank (Panama) Banking
- SITEL (Panama) Services
- Odebrecht (Panama) Construction
- COPA Airlines (Panama) Airline
- MAPFRE Mundial (Panama) Insurance
- Grupo Mundial (Panama) Banking & Insurance
- PEMEX (Mexico) Oil and Gas
- Ecopetrol (Colombia) Oil and Gas
- Panama Canal Authority Transportation and Services
- Elektra Noreste S.A. (ENSA) (Panama) Power Utility
- London & Regional (Panama) Real Estate and Infrastructure
- Dicarina (Panama) Logistics and Distribution
- PDVSA (Venezuela) Oil and Gas
- GEBE (St. Maarten) Power Utility
- Federal Receivers Office (Curacao) Government
- United Telecommunication Services (Curacao) Telecommunications

#### Positions

- Regional KPMG Advisory Partner for Central America and Dominican Republic.
- Vice President of CAPATEC (Panamanian Business Chamber for Information and Communication Technology).
- Chairman of Information and Communication Technology for AMCHAM (American Chamber of Commerce in Panama).

#### Professional experience

- Glenn has more than 22 years experience from which 17 years within KPMG (KPMG Dutch Caribbean, KPMG Latin America, BearingPoint Puerto Rico).
- Glenn was involved as lead partner for the previous Puerto Rico Tax Reform project and as such is very experienced in the specifics of Puerto Rico and is fully aware of the context of the proposed Tax Reform project.
- Glenn's expertise consists of Business Transformation, IT Strategy, IT Enabled Transformation, Business Performance Improvement, Enterprise Architecture, Enterprise Resource Planning, Enterprise Performance Management, Program and Project Management, Enterprise Innovation.
- Glenn gained extensive experience in the following industries: Government, Oil and Gas, Airlines, Transportation, Logistics and Distribution, Power Utilities, Banking & Insurance, Services and Telecommunications.



**Jon Silverman, Ph.D.**  
*Principal, KPMG U.S.*

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#### **Qualifications**

- Bachelors and Masters Degrees in Economics, Boston University
- Ph.D. Economics, George Mason University

#### **Representative Clients**

- US Department of Agriculture
- Federal Crop Insurance Corp.
- US Department of the Treasury
- Federal Housing Administration
- Emergency Loan Guarantee Board
- American Veterinary Medical Association
- Railroad Retirement Board
- Pennsylvania Higher Education Assistance Agency
- Department of Housing and Urban Development
- Beckman Coulter
- Neptune Orient Lines
- Cemex Corp.
- Hewlett Packard

#### **Positions**

- Partner in charge of Economic Services segment within Economic and Valuation Services practice, a specialized statistics and economics practice within KPMG U.S.
- Tax leadership position as lead tax partner for Public Sector segment of KPMG U.S.
- Western Leader for Economic and Valuation Services Practice, 2008-2009

#### **Professional experience**

- Dr. Silverman has over twenty five years of consulting experience and provides transfer pricing, tax valuation, and other economic services to KPMG's clients. Jon plays a national role as lead principal for the EVS Economic services line of business.
- Previous experience also includes five years building macro econometric models of the US economy at the Bureau of Economic Analysis and 11 years as a Senior Economist for DRI, an economic forecasting unit of McGraw Hill, where he assisted clients in various country and industry modeling applications.



## Dr Ashley Winston

Chief Economist and Director, Economics,  
KPMG Australia

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### Qualifications

- Ph.D. Economics.
- Master of Economics (with Honours).
- Bachelor of Economics (with Honours).

### Positions

- Chief Economist, KPMG Australia.
- Director, Economics, KPMG Australia.

### Overview

- Ashley joined KPMG Economics division in March 2011, leads the economic modelling team and is Chief Economist for KPMG Australia. For the previous 15 years Ashley was Senior Research Fellow at the Centre of Policy Studies at Monash University, working with government and private sector clients in Australia, North and South America, Asia, Africa, and Europe.
- For the 8 years prior to joining KPMG, Ashley was based in Washington DC. He worked with and advised many federal agencies of the US government, the US Administration and the US Congress.
- Ashley was awarded the Monash University Faculty of Business and Economics Dean's award for Excellence in Research jointly with Professors Peter Dixon and Maureen Rimmer, and has received several awards and commendations (including from The White House for work on climate policy). He has published in peer-reviewed journals including the American Economic Review and sits on the Advisory Board of the Global Trade Analysis Project.
- Ashley has an international reputation for policy analysis using advanced economic modelling techniques. Ashley's expertise includes: economic policy analysis/advice; CGE modelling (theory and applied); trade and international macroeconomics; energy and environmental policy; taxation and fiscal sustainability. Ashley has extensive experience in teaching at the undergraduate and postgraduate levels, and has taught short courses on economic modelling and policy analysis for policy makers in several countries.

### Selected Experience

- Policy advisor to two Gulf nations (Bahrain and the UAE) on the implementation of new taxation systems.
- Ashley has assisted several countries in building economic and policy analysis capacity across analytical, planning and policy functions.
- Senior economist and lead modeller for four consecutive US policy publications, "The Economic Effects of Significant US import restraints". This report is a major US government bi-annual trade policy report prepared by the US International Trade Commission for the Office of the US Trade Representative, and underpins US trade policy formation.
- Member of a US federal inter-agency team reporting to The White House, US Treasury and Congress on proposed US cap-and-trade policy for carbon emissions ("Waxman-Markey" bill). Ashley received a letter of commendation from the White House for this work.
- Advisor to the US Department of Agriculture on US bio-energy policy and other policy projects. This work resulted in several USDA public policy papers, and underpinned press releases by the US Secretary of Agriculture.
- Development of CGE models of countries including the United States, Australia, Singapore, Bahrain, the Bahamas and France. Recently Ashley has developed a dynamic CGE model of Australia incorporating path-breaking innovations in areas including in tax/fiscal policy analysis.



## Jodie Patron

Associate Director, Economics, KPMG Australia

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### Qualifications

- Bachelor of Economics.
- Bachelor of Science.

### Positions

- Associate Director, KPMG Australia.

### Overview

- Jodie has over 15 years experience in economic modelling and policy analysis. Working closely with domestic and international clients, Jodie provides advisory services based on advanced economic modelling.
- Jodie specialises in analysing taxation and other government policy, and in undertaking economic impact assessments and workforce modelling. She has a depth of experience in modelling the economic impact of policy changes on consumer prices, business costs, government revenue, households and industry sectors, as well as on the economy as a whole. Her modelling and analysis is used to provide advice to government, industry and private sector clients, across a broad range of engagements, both domestically and internationally.

### Selected Experience

- Australian Treasury – Jodie managed a major study by KPMG for the Australian Treasury that analysed the inefficiencies of the current Australian tax system. This KPMG study was the most comprehensive evaluation of the economic impacts of the Australian tax system to date. The analysis included examining 19 different taxes to a high level of detail. As part of this project, Jodie developed a detailed Computable General Equilibrium (CGE) model of the Australian economy.
- Extending this analysis, Jodie provided a number of follow-on studies for various clients which analysed the potential impacts of different tax packages. For example, she looked at different types of property tax designs for the Property Council of Australia, examined a range of different packages in two separate studies for two state governments, and undertook an analysis of GST packages for CPA Australia.
- Confidential international client – Jodie managed an engagement that estimated the impact of tourism related tax policies in different countries around the world. For this engagement, KPMG developed three separate country CGE models. Jodie also developed nine separate country "calculators" for in-house analysis of different tax policies. The countries modelled were Taiwan, Japan, Vietnam, Indonesia, Thailand, China, New Zealand, Malaysia, Australia, Singapore and France.
- Malaysia Ministry of Finance – update/extend the Malaysian Government's capacity to model the impact of GST on the economy. This extension included developing a CGE model and a micro-simulation model (using the Malaysian Household Expenditure Survey) to assess the economic and distribution effect introducing a GST into Malaysia.
- Jodie also has a range of international tax policy and analysis experience, having undertaken studies on the impact of a variety of tax policies on economies in Malaysia, Hong Kong, Bahrain, UAE, Singapore, Australia and France.



## Dr Sang-Hee Han

Associate Director, Economics, KPMG Australia

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### Qualifications

- Ph.D. Economics.
- Master of Economics.
- Master of Public Administration.

### Positions

- Associate Director, KPMG Australia.

### Overview

- Sang-Hee has experience across a broad range of both quantitative and qualitative public economics analysis, having worked within government for more than 10 years. His specialised areas include taxation and fiscal analysis, macro and sectoral forecasting, and computable general equilibrium modelling (CGE), particularly economic policy impacts analysis.
- Sang-Hee joined KPMG in March 2008 and has worked on a wide range of tax policy impacts analysis and tax efficiency analysis using an economy-wide macro model and a computable general equilibrium framework. He was deeply involved with the efficiency analysis of the Henry tax review and other State tax reviews.
- Prior to joining KPMG, Sang-Hee worked in NSW Treasury's Fiscal Strategy Branch as a principal economist and was involved in various fiscal modelling and policy evaluation projects. Sang-Hee was a main author of the first NSW government's long-term fiscal analysis.
- Sang-Hee previously worked as a senior investment analyst for Tactical Global Management, a hedge fund, working on exchange rates forecasting modelling. He also worked for Pacific Power, former NSW Electricity Commission, as a senior economist on benchmarking and electricity demand forecasting.

### Selected Experience

- Sang-Hee contributed to the MM900 model development to assess the Australian Tax Efficiency measures for the Commonwealth Treasury.
- Sang-Hee undertook a CGE modelling analysis to assess the potential impacts of the recent tax policy changes on Clubs in NSW, using multi-region CGE model, TERM.
- Sang-Hee was deeply involved with the economy-wide impact analysis of the possible introduction of GST for Abu Dhabi Government including the possible price impacts by detailed commodities and fiscal and income distribution impacts.
- Sang-Hee developed a structural model for the NSW Government's tax system. The model provided the structural components and cyclical components of tax revenue forecasting.
- Sang-Hee developed a medium term and long-term NSW fiscal modelling framework. These modelling tools aimed at assessing the medium and long-term fiscal impacts of a government expenditure and tax policies.
- Sang-Hee analyzed the efficiency costs of the NSW taxes using a two-region (NSW and the Rest of Australia) CGE model and a general equilibrium econometric model.



## Dr Laurent Creteigny

Associate Director, Economics, KPMG Australia

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### Qualifications

- Post-doctoral program in Economics.
- Ph.D. in Economics.
- M.S. in Banking and Finance.
- B.S. in Economics.

### Positions

- Associate Director, KPMG Australia.

### Overview

- Laurent is an Associate Director in KPMG Australia's Economics Group. He has over 13 years' experience in the provision of economic modelling and policy development to all levels of industry as well as Federal Government Authorities. Laurent's expertise involves policy development for a wide range of sectors and the formulation of large-scale economic equilibrium models.
- Laurent was a Senior Economist in the Climate Change Team at the World Bank. His work focused primarily on the economics of adaptation to climate change. In this context he led the development of analytical tools, and went on missions to several developing countries around the world to help implement these tools in the different country case studies.
- In 2005, Laurent founded the Institute for Economic Modelling to specialise in applied economic modelling and policy consultancy. He developed applied models and simulation programs to address a variety of economic policy issues, ranging from agricultural policy to services trade liberalization, including transport, energy and climate change adaptation policy. His primary clients were the Swiss Government, the European Commission, and the World Bank.

### Selected Experience

- Sectoral Forecasting 2006 to 2030 in the Swiss Economy Using the SwissAGE Model. Berne, Switzerland: Federal Chancellery, 2011.
- Adaptation to Climate Change Vulnerability Assessment and Economic Aspects, Plurinational State of Bolivia (with The World Bank). Washington DC, USA: The World Bank Group, 2010.
- Economics of Adaptation to Climate Change, Samoa (with The World Bank). Washington DC, USA: The World Bank Group, 2010.
- The Cost to Developing Countries of adapting to Climate Change – New Methods and Estimates (with The World Bank). Washington DC, USA: The World Bank Group, 2010.
- The Swiss Railway Investment Fund (with Urs Springer and Stefan Suter). In A. de Palma, R. Lindsey, and S. Proost (Eds.), Investment and the use of Tax and Toll Revenues in the Transport Sector. Oxford, UK: Elsevier Ltd, 2007.
- The socio-economic impacts of transport pricing reforms (with Stef Proost et al.). EU Sixth Framework Programme. ITS, University of Leeds, 2007.
- Liberalizing Services in Switzerland and with the European Union. (with A. Müller). In Strukturberichterstattung Nr. 33E. Berne, Switzerland: State Secretariat for Economic Affairs, 2005.



## Seb Moosapoor

*Manager, Economic and Valuation Services*

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### Function and Specialization

Seb is a member of the Economic and Valuation Services group and specializes in Economic Services.

### Education

- Ph.D., Economics, University of Michigan, Ann Arbor
- J.D., University of Southern California
- B.A., Economics, University of California, Los Angeles

### Background

Seb joined the Los Angeles office of KPMG's Economic and Valuation Services group in August of 2013 upon earning his Ph.D. in economics at the University of Michigan, Ann Arbor. In addition to an advanced degree in economics, Seb earned his J.D. in 1994.

### Professional and Industry Experience

Seb's fields of specialization in academic research are public finance, economics of education, economics of tort law, and applied micro-econometrics. He has extensive experience in econometric modeling using both cross-section and panel data, as well as experience in theoretical modeling and applied game theory. Specific research includes:

- Efficacy of online instruction: Using IV and endogenous switching regression estimation, measured difference in test outcomes of students who self-select into online and traditional classrooms. The paper used a probit regression in the first stage to predict the probability of assignment to an online class using geographic distance and other demographic indicators.
- Effect of marginal income tax rate on income deferral by firms: Using fixed effects estimation, measured firms' response to exogenous change in corporate income tax rate induced by the Tax Reform Act of 1986.
- As manager of an Economic Services team engaged to provide market projections for the TVEverywhere market, designed econometric methodology for using historical market data to derive future projections of market supply.

### Publications and Speaking Engagements

- His papers on mechanism design in tort law and the efficacy of online education are currently under submission for publication in peer reviewed journals.



**Vera Holovchenko, PhD**  
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**Functions and specialization**

- Transfer Pricing Services
- Economic Consulting
- Statistical Analyses
- Econometric Modeling

**Education**

- Ph.D., Economics, The University of Texas at Dallas
- M.S., Applied Economics, The University of Texas
- B.S. (honors), Mechanical Engineering and Economics (double-major), Ukraine State Maritime Technical University of California, Los Angeles

**Background**

Vera is a manager at the KPMG's Tysons Corner Economic and Valuation Services (EVS) practice. Prior to KPMG, Vera worked as an economic consultant at a forensics firm, a university instructor, and a researcher at a state research center.

**Professional and industry experience**

Vera has strong academic and non-academic background in econometrics, statistics, industrial organization, financial economics, education, economic modeling, sampling, forecasting, game theory, microeconomics, litigation consulting, dispute resolution, forensics, and transfer pricing. Vera is an experienced consultant with solid extensive analytical and quantitative skills, including complex econometric modeling and statistical data analysis (including large datasets) in multiple areas. Vera has an extensive experience providing multinational companies and government agencies with economic consulting, statistical sampling, econometric modeling, transfer pricing planning and documentation of intercompany transactions, dispute resolutions, and tax valuation consulting in the areas of cost allocations, mark-up analyses, tangible goods pricing, services allocation, intangible property planning, and operational price setting. She also uses her economic, financial, and statistical experience in managing projects and consulting clients regarding their complex business issues related to a broad spectrum of economic and statistics topics.

**Other experience**

Vera was engaged in research in areas of microeconomics, industrial organization, education, finance, game theory, and experimental economics and analyzed various economic and financial data; taught multiple university-level graduate and undergraduate courses, including Macro- and Microeconomics, Econometrics, Statistics, and Economic Modeling Techniques, Investments, Game Theory, Industrial Organization, and Transfer Pricing courses; and presented a number of papers and findings at a number of professional conferences.



## Harley T. Duncan

*Tax Managing Director, KPMG U.S.*

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### Qualifications

- Master of Public Affairs, University of Texas, 1977
- BA, Political Science, South Dakota State University, 1972

### Representative Clients

- Darden Restaurants
- National Association of Beer Wholesalers
- American Association of Outdoor Advertisers
- Bank of America

### Position

- Tax Managing Director, KPMG Washington National Tax Office
- Functional Leader of State and Local Tax Group in Washington National Tax Office

### Professional Experience

- Harley has nearly thirty years of experience in state and local government tax policy and administration in the U.S. Prior to moving to KPMG in July 2008, Mr. Duncan spent the previous 20 years as Executive Director of the Federation of Tax Administrators, the association representing the principal state revenue collection agencies in each of the 50 states, D.C., and New York City. In this role, Harley advised state tax authorities on a number of issues of tax policy, tax administration and organizational design.
- Harley also served five years as Secretary of the Kansas Department of Revenue where he was involved in the development of two state tax reform proposals.
- Harley has held positions with South Dakota state government, the Advisory Commission on Intergovernmental Relations and the National Governors' Association.
- Harley received New York University's Outstanding Achievement in State and Local Taxation Award in December 2006 and was awarded the IRS Commissioner's Award in June 2008.



## Halil Musa

Director, KPMG Panama

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### Qualifications

- BS in Industrial Engineering, Technological University of Panama (UTP).
- Degree in Management, UTP.
- Master of Industrial Engineering with specialization in Business Administration, UTP.
- Lead Auditor for Management Systems, Recognized by IATCA and IRCA.

### Representative Clients

- Inter-American Center of Tax Administrations (CIAT)
- Superintendencia de Bancos de Panamá (SBP)
- Ministry of Economy and Finances (Government of Panama)
- Contraloría General de la República (Government of Panama)
- Programa de las Naciones Unidas (United Nations Program)
- Panama Canal Authority
- Elektra Noreste, S.A.
- Empresa de Transmisión Eléctrica, S.A.
- L.R. Ducruet & Hijos, S.A.
- Mossack Fonseca, S.A.
- Banco General, S.A.
- Red Bull, S.A.
- Telefónica, S.A.
- Cable & Wireless, S.A.
- Nicaragua Sugar States Limited (Nicaragua)
- Agencia Independiente de Seguros y Fianzas, S.A. (Guatemala)
- EMECO (Honduras)
- Distribuidora Pedro Oller, S.A. (Costa Rica)

### Positions

- Director, KPMG Panama.

### Professional experience

- Halil has over 20 years of experience improving the performance of organizations, including the management of projects related to: Business Models Review and Improvement, Business Process Review and Performance Improvement (TOM), Optimizing Costs, Risks and Controls Identification on key business processes, Design and Implementation of Quality Management Systems (ISO 9001) and Human Resources Process Improvement and Transformation, among others.
- Halil has advised major companies nationally and internationally, including organizations located in the following countries: Honduras, El Salvador, Nicaragua, Guatemala, Costa Rica, Ecuador, Colombia, Venezuela, Mexico and Belize, among others.
- Halil has a broad domain in the International Standard ISO 9001. He has led a large number of advisory services and is familiar with all stages of effective project management.



**Alonso Pérez**  
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#### Qualifications

- B.Sc. – Honours Computer Science, University of Ottawa.
- M. Eng, Industrial Engineering, University of Toronto.
- Certified Management Consultant (CMC).
- Representative Clients
  - Government of Canada
  - Government of the Republic of Panama
  - Government of Ontario, Canada
  - City of Toronto
  - City of New York
  - Government of the State of Minnesota
  - Autoridad del Canal de Panamá
  - Groupe Aéroplan
  - TorStar
  - Government of British Columbia, Canada
  - Government of Saskatchewan, Canada
  - Canadian Securities Administrators
  - Ontario Securities Commission
  - Ontario Energy Board
  - Office of the Superintendent of Financial Institutions (Canada)
  - Government of Barbados
  - eHealth Ontario

#### Positions

- Director, KPMG Panama.

#### Professional experience

- Alonso joined KPMG Panama in September 2013 after spending over 15 in KPMG Canada. He is focused on developing KPMG KCA capabilities in Enterprise Architecture (EA) and large organizational transformation using KPMG's Value Delivery Framework.
- Throughout his career, Mr. Pérez has held positions of increasing responsibility in highly technical as well as business environments. His positions have included application and system programmer, senior systems analyst, project leader and manager of systems operations, systems development, technology planning, and information resources management. He has worked as an employee or consultant for many organizations overseas and in Canada.
- Mr. Pérez is the author of, and has taught, two of the 6 courses for a certification curriculum on Enterprise Business Architecture, endorsed by McMaster University, that KPMG and Global Knowledge partnered on. He co-led the development, and was one of the principal authors, of KPMG's Global EA Methodology, which is based on TOGAF and has been extended primarily in the Business Architecture area. This methodology has been successfully used in many engagements throughout the years and is currently a critical success factor in a number of health insurance exchange engagements that are going on as part of the US Health Care Reform initiative of President Obama.
- Alonso has developed and has participated in the development of a number of reference architectures such as: The Governments of Canada Strategic Reference Model (GSRM), a Public Utilities Reference Model (Water/Wastewater Treatment), and the KPMG Enterprise Reference Architecture (KERA)—which combines a number of US health and human services reference architectures as well as KPMG's own extensions.