

Gardiner Hempel, Jr.

Mr. Hempel served as a Senior Partner of Deloitte Tax LLP from 2002 until his mandatory retirement at the end of 2016. He was recognized as outstanding at client service and practice development, and he personally led the proposals that won, and then served as the lead client service partner for, many of the Firm's largest and most iconic clients. An internationally recognized leader in the international tax and human resources fields, he was a member of the Global Leadership Group advising on the practice's strategic plan for global growth, technology and innovation.

Prior to Deloitte, Mr. Hempel was a Partner at Arthur Andersen LLP from 1989 to 2001, having joined the Firm in its San Francisco office in 1977. At Andersen, he led the Global Employer Services practice which grew to be among the largest of the then "Big 5" with global revenues exceeding \$800 million. He was instrumental in the negotiations that migrated thousands of professionals from Andersen to Deloitte when the former firm dissolved.

At Deloitte and Andersen, Mr. Hempel worked in the United States, Asia and Europe while residing in New York, Hong Kong (three years), Tokyo (eight years) and Frankfurt (one year). He managed the Asia-Pacific tax practice and served as the global engagement Partner for many Fortune 25 companies in a wide variety of industries, including financial services, consumer products and industrials. He was responsible for financial results, client satisfaction, quality assurance and account growth, as well as people development. He assisted his client companies in the development of their tax and talent deployment planning in support of their global business strategy. He served in various leadership positions, including serving on the Internal Revenue Service Commissioner's Advisory Group and in other high-profile industry roles. He has been a frequent speaker and has published many articles.

Mr. Hempel has decades of board experience serving municipal and mission-based or not-for-profit organizations. He has served as Board Chair, Treasurer, Comptroller and member of the Executive Committee as well as chaired or served on committees on strategy, governance and finance for the HR Certification Institute, National Foreign Trade Council, American Chamber of Commerce in Japan, America-Japan Society, and Society for Human Resource Management and Village of Tuxedo Park.

Currently, he serves as the Secretary/Treasurer of the HR Certification Institute in Virginia, Treasurer of the Augustus Saint-Gaudens Memorial in New Hampshire and as a Fire Commissioner and President (and active volunteer firefighter) of the Tuxedo Park Fire Department in New York in addition to acting as the Fire Marshall of Tuxedo Park.

Locally, he currently serves as Treasurer on the Board of Directors for Tower Vallencay of Ibis Isle Association, Inc. and as a member of the Board of Directors of the Citizens' Association of Palm Beach.

Mr. Hempel is a graduate of The Hotchkiss School and the Haas School of Business at the University of California at Berkeley with BA and MBA degrees in Business Administration, Gardiner is a Certified Public Accountant (CPA) in California, New York and New Jersey as well as a Certified Global Professional in HR (GPHR). He and his wife, who is an author, reside in Palm Beach and have a second home in Tuxedo Park, New York.