F. Fulton Galer, CPA 5030 Woodmont Drive Roanoke, VA 24018

Home: (540) 989-4082 Cell: (540) 580-4606

SUMMARY

Dedicated, results-oriented tax professional with over 39 years of diversified tax experience. Recognized for outstanding technical competence, analytical ability, problem-solving and management skills, as well as the ability to win client confidence as an effective advocate. Experienced in virtually all aspects of taxation including acquisitions and divestitures, inbound and outbound foreign investment and effective representation of clients before taxing authorities. Demonstrated skills in business development and rendering services to a broad range of clients in a variety of industries including manufacturing, retailing, banking, health care and real estate.

EXPERIENCE

Fall 2017 - Present

Virginia Tech Blacksburg, Virginia

Adjunct Professor

Teaching Principles of Taxation, a course providing an overview of the taxation of business entities, Managerial Accounting and Cost Control and Planning course.

2014 - Present

McLeod Enterprises Roanoke, Virginia

Tax Director (Part-time)

Responsible for review of tax returns, tax planning strategies, retirement plan compliance, and other business initiatives as needed. Mentor of younger staff and business people.

2010 - 2014

Cherry Bekaert Roanoke, Virginia

Managing Partner

Help negotiate a merger of McLeod & Company with larger regional CPA firm, Cherry Bekaert. Became Managing Partner of the Blue Ridge Region including the Roanoke, Virginia and the Lynchburg, Virginia offices, which included a total of 60 personnel. Retired from Cherry Bekaert in April of 2014.

1993 - 2010

McLeod & Company Roanoke, Virginia

Managing Partner 2008-2010

Responsible for the operating and success of a firm with 40 professionals delivering audit, tax and consulting services to hundreds of clients.

Tax Partner 1993-2007

Responsible for the delivery of tax consulting and tax compliance services and other business advisory services to a wide range of corporate and individual clients.

- o Experienced in virtually all aspects of taxation specifically acquisitions and divestitures; inbound and outbound foreign investment; corporate reorganizations; foreign tax planning; effective resolution of tax controversy with the Internal Revenue Service and state and local tax authorities.
- o In depth technical knowledge of the Federal income tax laws and accounting pronouncements with income tax implications.
- o An effective client advocate with the respect and credibility to move consulting relationships to broader issues in an expansive manner.
- o Experienced speaker, lecturer and author of articles.

1983 - 1993

KPMG Peat Marwick Roanoke, Virginia

Tax Partner 1989 - 1993

Responsible for the delivery of reasoned business advice, tax consulting and tax compliance services to a diversified client base consisting principally of multi-national manufacturing firms and financial institutions. Manage service revenues in excess of \$800,000 annually, supervised in excess of 10,000 billable hours of professional staff time.

- Successfully developed consulting practice to include manufacturing, retailing, banking, health care and real estate clients.
- o Recognized for effective interaction with key clients at the CEO and CFO levels.
- o Tax partner lead in Manufacturing Group; Technology Coordinator and Multi-State Taxation coordinator
- o Leader of the Client Quality Service Initiative.

Senior Tax Manager/Tax Manager

1986-1989

Served as Tax Manager then Senior Tax Manager for the Roanoke, Virginia office's health care, manufacturing, and financial institution clients. Direct responsibility for the delivery of technical tax services as well as billing and collection matters, proposals and the supervision and evaluation of subordinates. Worked directly with key client personnel in conjunction with the tax partners to render outstanding quality service to existing and prospective clients.

Page Three

Tax Staff Accountant 1983- 1986

1981-1983

Virginia Polytechnic Institute & State University Blacksburg, Virginia

Instructor

Responsible for the teaching of sophomore level Principles of Accounting courses.

1979-1980

Muscogee County School District Columbus, Georgia

Teacher - High School

Responsible for the instruction and performance of Marching Band, Symphonic Band, and Jazz Band, involving 120 students in grades nine through twelve.

1974-1979

Dougherty County School District Albany, Georgia

Teacher - Middle School

Responsible for the recruitment, instruction and performance standards for the instrumental music program involving 190 students in grades six through nine.

EDUCATION

Master of Accountancy - Virginia Polytechnic Institute and State University, 1983.

Master of Education - Columbus State University, Columbus, GA, 1980.

Bachelor of Music - Columbus State University, Columbus, GA, 1974.

Successfully completed the Uniform Certified Public Accountants Examination, 1983.

PROFESSIONAL CREDENTIALS AND AFFILIATIONS

- o Certified Public Accountant State of Virginia
- o Member American Institute of Certified Public Accountants
- o Member Virginia Society of Certified Public Accountants