

**David M. Phipps, Senior Manager** - David Phipps joined Kelmar Associates, LLC in November 2004 and is located in Kelmar's Wakefield, MA office. Mr. Phipps is the Senior Manager of an unclaimed property audit team and also contributes to firm policy regarding the structure of Kelmar's audit process. Mr. Phipps received his BA in English from the University of Massachusetts at Amherst in 1990.

Prior to joining Kelmar Associates, Mr. Phipps worked for eight years at Deloitte & Touche, ultimately serving as a Senior Manager and Practice Leader for the Boston Sales and Use Tax Group where he was responsible for managing sales/use and transaction tax engagements for Fortune 1000 clients. He specialized in technical research, compliance reviews, resolving audit controversy, and developing policies and procedures for future reporting. Prior to working in public accounting, Mr. Phipps served as a Senior Tax Analyst for TaxWare International where he acted as liaison to state tax administrators and analyzed all states' tax codes, regulations and case law. Mr. Phipps began his career as a Research Assistant at the law firm of Hale and Dorr, LLP.