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Tom Kandel, joined CFC in 2006 as Senior Accountant, Regulatory Affairs. In this position, he provides accounting and ratemaking expertise to CFC and its member cooperatives. This includes reviewing and interpreting Financial Accounting Standards Board pronouncements and other authoritative accounting guidance, participating in regulatory ratemaking activities and proceedings and representing CFC on several utility industry-related accounting and tax committees.

Tom's professional background includes a number of years of senior-level administrative accounting and financial experience in the electric utility industry. Most recently, he served as Vice President and Chief Financial Officer for Southern Maryland Electric Cooperative (SMECO), Hughesville, Maryland from 1996 to 2006. During all or part of the ten years with SMECO, he was responsible for the organization's accounting, financial reporting, cash management, financing, ratemaking, billing, credit and collections, budgeting and financial forecasting activities.

Tom has a Bachelor of Science in Business degree from Miami University and Master of Business Administration degree from Xavier University. He is a Certified Public Accountant, licensed in Ohio and Virginia, and a member of the American Institute of Certified Public Accountants (AICPA), Maryland Association of Certified Public Accountants (MACPA) and National Society of Accountants for Cooperatives (NSAC).

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