

THOMAS R. FARM, CPA PRINCIPAL

Tom is Chairman of Olsen Thielen and is a Principal in the Consulting Department of the St. Paul Office of Olsen Thielen and is the Principal-in-Charge of Olsen Thielen's Telecommunications Management Advisory Services Consulting Group. He has more than 36 years in public accounting specializing in the Telecommunications Industry. Tom joined the Firm in 1971.



EXPERIENCE

- Provides assistance in purchase and sale of telecommunications properties.
- Participates in financial analysis of capital expenditures and financing decisions.
- Prepares budgets and long-range financial forecasts and planning for utilities.
- Provides planning assistance relating to competitive local exchange carrier (CLEC) activities including financial projections, filing procedures and tariff preparation.
- Provides analysis and testimony on behalf of small independent telecommunications companies relating to access charges, competition and independent telephone networks.
- Performs cost of service, rate of return analysis, revenue requirement studies, tariff services and rate design for telecommunications companies.
- Provides testimony for regulated utilities in commission rate hearings for substantiation of rates and rate of return.
- Prepares and assists in special depreciation rate studies for utilities.
- Participates as speaker at seminars related to the telecommunications industry.

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EDUCATION AND AFFILIATIONS

Bachelor of Arts in Accounting from Gustavus Adolphus College,
St. Peter

Member of the American Institute of Certified Public Accountants
(AICPA) and the Minnesota Society of Certified Public
Accountants (MNCPA)

Past member of the AICPA Ethics Executive Committee and
Independence Behavioral Sub-Committee