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Aug. 29, 2007

**40 Under 40 Honoree:** Chris Fraser, CPA.CITP, MBA, MCP, CISA — 38  
Senior Manager, Sunera Business Consultants, Tampa, FL

**EDUCATION:** MBA; BS Accounting — University of Florida

**HOBBIES & INTERESTS:** Civic Involvement, Cultural arts,  
UF Gator fan (National Champs!), traveling, volunteering, sailing, high tech  
gadgets, and Nintendo Wii

**PROFESSIONAL AFFILIATIONS:** AICPA, FICPA, ISACA, Tampa Bay SBS  
User Group, Suncoast Tiger Bay Club, Suncoasters and Leadership St. Pete Alumni  
Association

**What's the one piece of technology that MOST helps you get through  
your normal workday?**

"The Treo smartphone since I'd be out of touch without it. In today's  
world, it's great to have e-mail and Internet most anywhere and anytime.  
I also found it takes discipline to maintain a balance with this kind of access."

**What will be the biggest change over the next five years in the ways  
tax and accounting firms operate?**

"Globalization, technology, communication and demographics are dramatically  
changing the environment within which businesses and CPAs operate. And the rate  
of change is accelerating. In the future, the effects of such change will be  
particularly pertinent to today's young CPAs. After the Boomers have all  
retired, today's young CPAs will be the ones who are left to face the  
new challenges head-on. We are the ones who must figure out how to successfully  
navigate through them and turn challenges into opportunities. I believe leveraging  
communication technology will produce the greatest changes in the short run.

This will affect the way firms operate at all levels — among members of

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and always takes the time to listen to their needs. All of this makes him a great leader. His past experience includes service with Arthur Andersen and IBM Corporation, as well as having served as Director of Consulting Services for Fraser, Culbreth & Company CPAs. Chris was selected as one of The CPA Technology Advisor's 40 Under 40 last year and since then has been chair of the FICPA membership task force, completed his fourth year on the FICPA board of governors, wrote an article for Florida CPA magazine, and served on the AICPA editorial advisory board, CITP webinar committee, and CITP state challenge.

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