

SARAH BRADSHAW has been the Director of the Tax Division of the Arkansas Public Service Commission for eighteen years. The Tax Division centrally assesses the real and personal property of the utilities, railroads and other transportation companies that operate in the state of Arkansas. She is a member of the Planning Committee for the Annual Wichita Appraisal for Ad Valorem Taxation of Communications, Energy and Transportation Properties Program. She has attended the Western States Association of Tax Administrators Unitary Appraisal School and the Tegarden & Associates Public Utility Basic Appraisal Course. Prior to becoming the Director of the Tax Division she was an Administrative Law Judge for the Arkansas Public Service Commission. As an Administrative Law Judge, she presided over utility regulatory proceedings. Ms. Bradshaw has a Bachelor of Science in Education from Arkansas State University and a *Juris Doctorate* from the University of Arkansas.