

The World's Championship Horse Show



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Each year, Brooke Simpson's world revolves around the most prestigious American Saddlebred horse show in Louisville, Kentucky.

Brooke Simpson, BKD's new international tax partner, fell in love with horses when she was only 9 years old. It all started with a horse farm right down the road from her home in Naples, Florida, and has led to competitions throughout the country, including the **World's Championship Horse Show (WCHS)**, held annually at Freedom Hall during the Kentucky State Fair. She's attended every WCHS since she was 15 years old and competed for the first time in 2015.

"I book my hotel stay months in advance and could tell you the event dates for the year in a heartbeat. I show American Saddlebreds, and when I say it's a passion, it's a passion," she says.

Making the cut

To qualify for most divisions in the WCHS, horses must have competed in a minimum of six classes in three or more different competitions in that particular division. Divisions offered at the WCHS include **Three-Gaited, Five-Gaited, Saddlebred Pleasure, Fine Harness, Roadster, and Pony (American Hackney Horse and Ponies)**. While each division is judged on its own set of standards, they all strive to demonstrate the Saddlebred's unique traits through judging its various characteristics, including elegance, manners, animation, and expression. Riders may perform in ladies, gentlemen, juvenile, or amateur classes, as well as open, which allows professionals and amateurs to compete on the same level. For safety reasons, classes are limited to 25 at a time, sometimes requiring a top-four ribbon to move on to the championship.

Fifteen years ago, shortly after attending one of her favorite shows, the Blue Ridge Classic in Asheville, North Carolina, Brooke acquired her first show horse, a large Morgan named Navigator. The duo competed across the country until it was time for Navigator (whose show name was Springmill Navigator) to retire. Brooke then got her next horse, her first American Saddlebred, a mare called Vixen (Magical Attraction). They qualified for the WCHS their first year and received a ribbon when they returned the following year.

"Any ribbon is a threshold," says Brooke. "First, you have to qualify to even get in, then you have to compete against the best in the country and those that come from outside the U.S."

Acquiring a show horse

It's common for a show horse to stay at the barn with its professional trainer as opposed to home with the owner. It's also not unusual for an owner, a client of the farm, to show up at the barn on a Saturday, have their horse presented to them, do some light riding, and leave. "I am not that client," says Brooke.

"I am there all day on the weekends. I get my horses ready, give them baths, put them away, and I look filthy and disgusting when I leave."

In addition to Navigator and Vixen, Brooke has acquired Bliss (MBA's Silver Sapphire) and Tosh (I'm Cashing In) and bred Tucker (Substantial Authority). Acquiring a horse is a tremendous financial investment, and for Brooke, also a matter of hard work and sacrifice. To make the purchases, she's taken out a 401(k) loan, sold property when the market increased, bargained, and continued to move up in her career in tax.

"When I first saw Tosh at a farm, and he saw us watching him, he got bigger and bigger and just wanted to show off, and that's exactly what you want in a show horse. I had to have him," says Brooke. "I didn't have the money, so I refinanced a house for him."

The youngest addition to the family, Tucker, was just born in January of this year.

"I named him Substantial Authority, which is actually a tax term. It's different, I'm hoping it's not going to jinx him in a positive or negative way," says Brooke.

'The harder you have it, the better it is'

Before experiencing the adrenaline rush of coming down the ramp in Freedom Hall to enter the show ring, Brooke was taking riding lessons at the farm near her house where she grew up. She took up babysitting, lawn mowing, and other chores to earn the \$22 needed for lessons. After six months, she was a self-declared barn rat—she was always at the barn watching the horses and learning to ride. By seventh grade, she was riding her bike to school instead of taking the bus so she could stop by the barn first thing in the morning.

"Then in high school, my horse trainer said I could work for him. I couldn't go to school and work in the barn at the same time, so I skipped my junior year and graduated in three years," she says.

Brooke continued getting any experience she could by earning money to borrow other people's horses or riding whatever horse was "bad" or misbehaving or otherwise considered of lesser quality. But upon her graduation, instead of gifting Brooke her dream saddle at the time, her parents opted for a desktop computer to urge her down a different path.

"My parents were disappointed in my life plan to train horses because there's no money in it, no health benefits, and it's a physically intensive job," says Brooke. "I had to support myself. But I think sometimes in life, the harder you have it, the better it is. I didn't have money, and no one gave me anything, but I can ride."



Brooke with Navigator (Springmill Navigator), 18 years old, still watching the show after his class.



Brooke and Bliss (MBA's Silver Sapphire) warming up for the Ladies Three-Gaited at the 2020 World's Championship Horse Show. The duo received a third-place ribbon behind two other exceptional horses.

Brooke attended the University of South Florida with the initial intent to appease her parents and still pursue her dream to train horses, but between her junior to senior years, she, her mom, and younger brother were in a car accident resulting in cuts, broken bones, and major injuries. Brooke wasn't sure she'd ever be physically able to train horses. On top of that, she didn't plan an accounting internship like her peers. Feeling technically not taking her degree more seriously, she reached out to PricewaterhouseCoopers (PwC) for a job, and although technically unqualified, managed to secure a position in foreign accounts payable.

After a two-year riding hiatus, while spending her days at PwC and working toward her master's degree at night, Brooke was back in the saddle.

Crossing paths

Timing and location were critical discussion topics during Brooke's conversations with Partner Rob Wagner when considering joining BKD. It was agreed that Brooke would start May 1 but wouldn't reside full time in the Nashville office until after August.

"I couldn't move my horses before the world championships," explains Brooke. "You don't want to uproot them and change trainers right before the championships, so we negotiated that I'd move to Nashville full time in September."

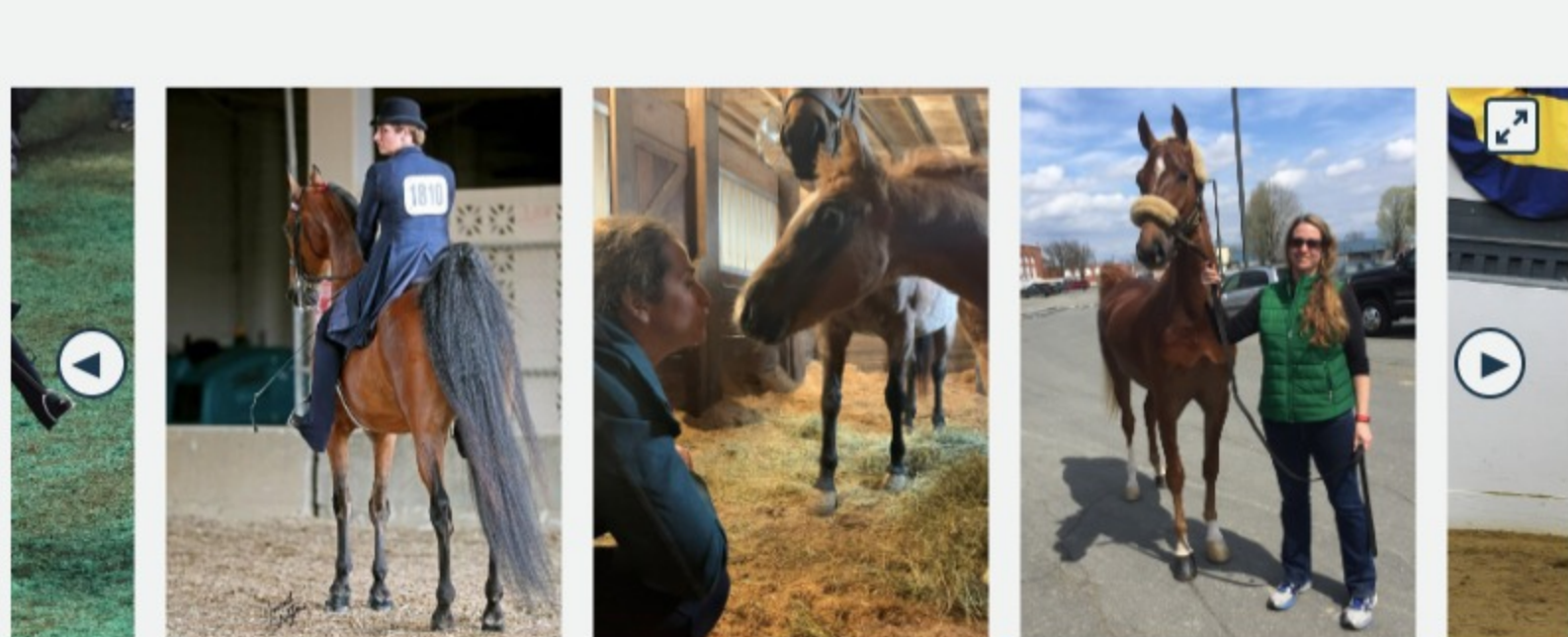
This year, Brooke and Bliss will compete in the Amateur Three-Gaited on Monday night and Ladies Three-Gaited on Wednesday. After the championships, Bliss will relocate to a farm with reputable trainers in White House, Tennessee.

"A lot of clients don't even touch their horses, and my biggest concern with moving my horse to Tennessee is making sure the farm understands the kind of hands-on client I am," says Brooke.

While her first dream was to be a professional, she's embraced her role as a client and amateur rider. Professionals are more limited in the classes they can compete in, whereas the options are open for amateurs to compete among levels of their choice. In her position, having worked in the barns and now as a client, she's also able to make rewarding connections between clients and trainers. "I feel like I can talk to them really well because I've seen both sides. I'm also a tax accountant with a business background. I can usually bridge conversations," she says.

She's also embraced her role in the accounting world. As it turns out, there are some similarities between it and her outside passion.

"What I like about tax is there's the law and there are the facts, and they never quite line up. It's kind of like a Jenga game or Rummikub, where you have to see how you can move it all around to make it work," says Brooke. "It's similar to working with horses because every horse is different. You have to learn what makes them tick and how you will get on the same page. In both areas, you have the fundamentals, but you have to rearrange them for each specific set of facts in each case scenario."



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