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2004 William & Mary Tax Conference Speakers

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2004 William & Mary Tax Conference Speakers

FARHAD AGHDAMI

Farhad Aghdami is a Shareholder in the Tax Department at Williams, Mullen, Clark & Dobbins and is the chair of the firm's Business Succession Planning Advisory Team. He works with high net-worth individuals, executives, and business owners primarily in the areas of estate and gift tax planning, business succession planning, general tax and corporate planning, and estate and trust administration.

Mr. Aghdami is the author of numerous articles that have appeared in *The Tax Lawyer*, *The Journal of Taxation*, *Probate & Property*, and *Trusts and Estates*. He regularly speaks at national, state, and local conferences and seminars, including programs sponsored by the ABA Tax Section, the ABA Real Property Probate & Trust Section, the William & Mary Tax Conference, the Virginia Society of Certified Public Accountants, and ALI-ABA. Mr. Aghdami is a Fellow in the American College of Trust and Estate Counsel and appears in *Who's Who in American Law* and *Who's Who in America*. He was named to the *Virginia Business* "Legal Elite" (2003) in the Tax/Trusts and Estates category. In addition, Mr. Aghdami is an Adjunct Professor at Washington & Lee University School of Law. Mr. Aghdami is Chair of the Fiduciary Income Tax Committee of the American Bar Association Tax Section and Co-Chair of the Insurance Planning Committee of the American Bar Association Real Property, Probate & Trust Section. He is a member of the Task Force on Transfer Tax Reform, the Estate Planning Council of Richmond, Inc., the Trust Administrators Council of Richmond (President), the University of Richmond Estate Planning Advisory Council (Chair), the Private Business Study Group (Past Chair), and the Planned Giving Committee of the Richmond Chapter of the American Red Cross. He is also a member of the Legislative Committee of the Virginia Bar Association's Wills, Trusts & Estates Section.

A 1989 graduate of the University of Virginia, he graduated in 1992 from Wake Forest University School of Law, where he received academic honors. Mr. Aghdami received his Masters of Laws in Taxation from Georgetown University Law Center in 1995.

GEORGE F. ALBRIGHT, JR.

George F. Albright, Jr., a Managing Director of JP Morgan Securities, Inc. and JP Morgan Trust Company, N.A., is the Virginia Business Head for the JP Morgan Private Bank. Prior to joining JP Morgan, he practiced law as a partner at the Washington, DC law firm of Shaw Pittman and was listed in *Best Lawyers in America* while in private practice.

Mr. Albright is a Fellow of the American College of Trust and Estate Counsel and is a past Chairman of the Virginia State Bar Trusts and Estates Section Board of Governors. He has served as a member of the Virginia State Bar Faculty on Professionalism and the Executive Council and Legislative Committee of the Virginia Bar Association's Wills, Trusts and Estate Section. He has also authored numerous publications and is currently a co-author of *Estate Planning in Virginia*. The Chairman of the Board of Directors of the Northern Virginia Community Foundation, Mr. Albright also serves as a Trustee of the Virginia Foundation for Independent Colleges, and on the Board of Directors of the Fairfax County Chamber of Commerce.

Mr. Albright has served as an adjunct professor of law at the George Mason University School of Law, where he also received his J.D. degree. He holds a B.A. degree from Hampden-Sydney College.

CRAIG D. BELL

Craig D. Bell is a partner in the Richmond office of McGuireWoods LLP, where he practices primarily in the areas of state and local taxation, civil and criminal tax litigation, and business taxation. He is an adjunct professor in tax law at the College of William and Mary School of Law, at the Virginia Commonwealth University Masters in Taxation program, and a frequent lecturer at numerous tax and business conferences.

Mr. Bell has written extensively on the subjects of federal, state and local taxation in various publications. He is a Fellow of the American College of Tax Counsel, is Chair of the Virginia Bar Association Tax Section, and a Past Chair of the Virginia State Bar Section on Taxation and a former member of its Board of Governors. Mr. Bell serves on the Board of Directors of the Community Tax Law Project and is its past President. Mr. Bell is Chairman of the Board of Directors of Southern Community Bank & Trust. He is a member of the Bars for the State of New York, Florida and Commonwealth of Virginia. Mr. Bell is a member of the William & Mary Tax Conference Advisory Council and the University of Richmond State and Local Tax Institute Advisory Board. He is also Lieutenant Colonel in the United States Army Judge Advocate Generals Corps where he serves as an adjunct professor of law at The Judge Advocate Generals Leadership Center and School and as Tax Advisor (Reserve) to the Office of the Judge Advocate General, U.S. Army.

He received a B.S. in Management and a M.B.A. from Syracuse University, a J.D. from the State University of New York at Buffalo, and a L.L.M. in Taxation from The College of William & Mary.

JEFFREY R. CAPWELL

Jeff Capwell is a partner with McGuireWoods LLP, where he leads the executive compensation and employee benefits practice for the firm's Charlotte, North Carolina office. He represents and advises public and privately held companies, as well as tax-exempt organizations, on the tax, securities and corporate law aspects of a wide variety of executive compensation matters, including the design of executive compensation plans and negotiation of individual agreements.

Jeff is a frequent lecturer on executive compensation and employee benefits topics. He has presented lectures on a variety of topics for the American Bar Association (Tax Section and Business Law Section), the Southern Employee Benefits Conference, the Profit Sharing/401(k) Council of America, the American Bankers Association, the Virginia Society of Certified Public Accountants, the North Carolina Association of Public Accountants, the Virginia Conference on Federal Taxation and the Council on Education in Management. He is a member of the faculty of the Southeastern Trust School and is involved with a number of professional organizations.

He received his A.B. from Dartmouth College, and his J.D. from Syracuse University College of Law, where he was Editor-in-Chief of the *Syracuse Law Review* and a member of the Order of the Coif.

ALLAN G. DONN

Allan G. Donn practices law at Willcox & Savage in Norfolk, Virginia. Mr. Donn has been active in numerous professional organizations including the Tax Sections of the Virginia State Bar and The Virginia Bar Association where he served as Chairman.

Mr. Donn is a member of the American Law Institute and Members Consultative Groups on Restatement of Trusts Third, Restatement of Agency, Third and Restatement of Property Third (Wills and other Donative Transfers). He is on the Board of Advisors of the Journal of Limited Liability Companies and the Journal of Passthrough Entities and the author of the Practical Guide to Limited Liability Companies, State Limited Liability Company Laws (Aspen Law & Business) and has written many articles in various tax journals.

Mr. Donn is a Fellow of American College of Tax Counsel, American College of Trust and Estate Counsel, the American Bar Foundation, and the Virginia Bar Foundation. He received a B.A. from the University of Virginia, an L.L.B from Harvard Law School, and an L.L.M in taxation from Georgetown Law School.

W. BIRCH DOUGLASS, III

W. Birch Douglass, III is a partner in the Richmond office of McGuireWoods and has substantial experience in all areas of the tax law, with a focus on estate planning and planning for closely held businesses, including advising clients in the creation of private foundations and various trust arrangements.

Mr. Douglass is involved with numerous charitable organizations, including service on the Boards of Hampden-Sydney College, Hanover Tavern Foundation, and the Virginia Museum of Fine Arts Foundation. He serves on the boards of several private foundations and closely held businesses. He is a Fellow of both the American College of Tax Counsel and the American College of Trust and Estate Counsel.

Mr. Douglass is a member of the Family Firm Institute, lectures frequently on various tax subjects, and is involved with various tax committees of the American Bar Association and other professional groups. He is a graduate of Hampden-Sydney College, received his law degree from the University of Richmond, and has an LL.M. degree from Harvard Law School.

SAMUEL DAVIS, III

Samuel Davis III is the Managing Principal in a family business consultancy, Service First, LLC, that assists owners and their senior leaders build values-based service cultures in businesses and philanthropic organizations. Sam has served families as a family business consultant for more than eleven years. In 2002, he was one of the first ten professionals in the Family Firm Institute to be awarded the Certificate in Family Business Consulting.

Sam earned his MBA in Finance from The Wharton School, a Masters in Theology degree from Episcopal Divinity School, and a Bachelor of Science degree from the United States Naval Academy. For many years, he taught Strategic Management as an adjunct faculty member at Virginia Commonwealth University. His articles on business strategy, business ethics and family business have been published in numerous periodicals and business newsletters. Having been raised in his family's building materials and hardware business, Sam spent more than 20 years in senior management roles in public and closely-held companies prior to beginning his consulting practice.

Sam lives in Richmond's Fan District with his wife, Susan, Director of Programs for The Community Foundation Serving Richmond and Vicinity. They have two adult children.

THOMAS R. FRANTZ

Tom Frantz is president and chief operating officer of Williams Mullen. He is a partner in and co-chair of the firm's Business Department. His practice includes tax counseling, structuring and handling capital transactions, tax controversies and litigation. Drawing on his tax background, Mr. Frantz also maintains a corporate practice representing multi-national corporations, handling major mergers and acquisitions, and advising corporations on a variety of legal matters.

A frequent lecturer, he has spoken about tax and corporate law at the Tax Conferences of the College of William & Mary, Old Dominion University and the University of Virginia and to numerous regional and national professional groups, including attorneys, accountants, life underwriters, health care providers and bankers. He is admitted before the United States Tax Court, the United States Supreme Court, the United States Fourth Circuit Court of Appeals, and all Virginia courts.

Mr. Frantz is a member of the American College of Tax Counsel, the American College of Trust and Estates Counsel, the Virginia Bar Association's Taxation Section, the American Association of Attorney CPAs, the Virginia Society of CPAs, and the American Academy of Hospital Attorneys. He also is a member of the Corporation, Banking and Business Law, Taxation and Health Care Sections of the American Bar Association. Listed in three categories in *The Best Lawyers in America*, Mr. Frantz is a past president of the Hampton Roads Tax Forum and is a director of the William & Mary Annual Tax Conference.

Mr. Frantz graduated from the College of William & Mary with an accounting degree in 1970 and from its School of Law in 1973. He obtained his license as a Certified Public Accountant in 1973 and received his Masters in Law and Taxation from William & Mary in 1981.

C. WELLS HALL, III

C. Wells Hall III is a Partner in the Charlotte office of Mayer, Brown, Rowe & Maw, LLP where he practices in the Tax Transaction Practice Group.

His current memberships include: North Carolina Bar Association, American Bar Association, American College of Tax Counsel, and American College of Trust and Estate Counsel (ACTEC). He is presently a Regent of ACTEC. He is a former Chair of the S Corporation Committee of the Section of Taxation of the American Bar Association (1996-1998); former Chair, Tax Section, North Carolina Bar Association (1986-1988), former Member, Board of Governors, North Carolina Bar Association (1989-1992), former Chair, National Association of State Bar Tax Sections (1990 - 1991), and former Chair, Southeast Region IRS/Bar Liaison Committee (1989-1990). Mr. Hall is a member of the Advisory Board for the NYU Institute on Federal Taxation and the J. Nelson Young Annual Tax Institute sponsored by the University of North Carolina School of Law. He is a member of the Editorial Board of the *Journal of Business Entities* and the *Journal of MultiState Taxation and Incentives*.

Mr. Hall graduated from Duke University School of Law in 1973 where he served as Editor-in-Chief, of the *Duke Legal Research Program*. He received a B.S. with honors from North Carolina State University, in 1970.

GARY D. LECLAIR

Gary D. LeClair is the Chairman and Founder of LeClair Ryan, A Professional Corporation, the fifth largest law firm in Virginia. Prior to founding LeClair Ryan, Mr. LeClair practiced law with Hunton & Williams in Richmond, Virginia and served as a law clerk to the Hon. Sam J. Ervin, III on the U.S. Court of Appeals for the Fourth Circuit. Prior to his legal career, Mr. LeClair worked as a C.P.A. with Price Waterhouse & Co. in New York, New York.

Mr. LeClair represents emerging growth companies as securities and general counsel. Mr. LeClair has acted as lead attorney in numerous private and public debt and equity financings, joint ventures, mergers and acquisitions, and other major domestic and international transactions. Mr. LeClair was awarded an Ernst & Young Entrepreneur of the Year award in 1997 and the Leadership Award by the Greater Richmond Technology Council in 1999. Mr. LeClair has been voted by his peers as one of the top corporate lawyers in Virginia and Richmond, as published in Virginia Business and Richmond Magazine.

Mr. LeClair is a member of the Boards of Directors of Middleburg Financial, Middleburg Bank and The Tredegar Trust Co.; a Director and former Chairman of Metropolitan Advantage Corp.; a former Trustee and Executive Committee member and Chairman of the William & Mary Athletic Education Foundation; a former Member of the Board of Visitors of the College of William and Mary; Director Emeritus of the Richmond Venture Capital Club; a former Director of Children's Hospital; a Director and former Chairman of the Chamber Foundation; a Manager of the James River Mitigation Landbank; a Manager of the Meadows at Joe Brooke; a Member of the Advisory Board of the WWC Fund; and a Graduate of Leadership Metro Richmond.

Mr. LeClair received his J.D. in 1982 from Georgetown University, where he received the Francis E. Lucey, S.J. Award for Highest G.P.A. in his graduating class of 600 and the Student Award in Taxation for Outstanding Performance in Tax Subjects. He received a B.B.A. from the College of William & Mary in 1977. He has been a member of the Virginia bar since 1982.

ROBERT E. LEE

Robert Lee is a shareholder and director of the law firm of Cook, Heyward, Lee, Hopper & Feehan, P.C. in Richmond, Virginia. Mr. Lee is a former chair of the board of governors for the tax section of the Virginia State Bar as well as a fellow in the American College of Tax Counsel and the American College of Trust and Estate Counsel. He is a member of the Virginia, Massachusetts and Indiana State Bars.

Mr. Lee has taught at both the Virginia Commonwealth University and the University of Richmond Law School. He is a current member of the Board of Directors of the Community Tax Law Project. Mr. Lee received a B.S. in Accounting *summa cum laude* from St. Joseph's University and an LL.B from Harvard Law School.

MICHAEL L. LAYMAN

Michael L. Layman, an attorney and certified public accountant, is the managing partner of the law firm of Layman & Nichols, P.C. Since 1972, Mr. Layman has practiced as a tax attorney with an emphasis on estate planning and estate administration, small business tax planning, and pension benefit planning.

Mr. Layman is a member of the William and Mary Tax Conference Advisory Council and has lectured on tax topics on behalf of the Committee of Continuing Legal Education of the Virginia Law Foundation. Mr. Layman has been a member of the Legal Advisory Board of the Small Business Council of America, Inc., and a member of the Tax Section of the American Bar Association.

Mr. Layman received a B.S. from the McIntire School of Commerce at the University of Virginia and a J.D. from the University of Virginia Law School.

R. MARSHALL MERRIMAN, JR.

Marshall Merriman founded and runs the Harris Williams & Co. Restructuring Group, which was formed to provide sound financial advice to companies facing financial distress and/or Chapter 11 situations, and to advise in corporate reorganizations.

Prior to joining Harris Williams & Co., Mr. Merriman was a partner at McGuire Woods Battle & Boothe, LLP. During Mr. Merriman's 15 year legal career, his practice focused on mergers and acquisitions and corporate finance matters.

Mr. Merriman earned his law degree from the University of Virginia Law School and his undergraduate degree from Washington & Lee University, *summa cum laude*. Mr. Merriman is a member of the Virginia and North Carolina State Bars.

STEPHEN L. OWEN

Stephen Owen practices in the Baltimore, Maryland and Washington, D.C. offices of Piper Rudnick LLP where he serves as Chair of the Tax Practice Group. He practices primarily in mergers and acquisitions, joint ventures, business transactions, corporate and partnership tax planning, real estate tax planning, and business and estate planning for closely held enterprises and their owners. Mr. Owen represents a variety of publicly-traded corporations and REITs, and many successful privately-owned entities.

Mr. Owen has written on a variety of tax and business topics, including extensive works on corporate, partnership and real estate taxation, and estate planning in various professional journals. He is a member of the editorial boards of *The Journal of Real Estate Taxation*, *The Journal of Pass-Through Entities* and *The Practical Tax Lawyer*. Mr. Owen co-authored *Real Estate Tax Ideas*, a national newsletter published monthly by Warren, Gorham & Lamont from 1985 until 2001. He is a frequent speaker on tax and business topics at nationally recognized programs including. Mr. Owen is the immediate past Chair of the Partnerships and LLCs Committee of the ABA Section of Taxation and is a past Chair of the Section of Taxation of the Maryland State Bar Association. Mr. Owen is listed in *The Best Lawyers In America* in the categories of tax law and corporate law and is a Fellow of The American College of Tax Counsel.

Mr. Owen received a B.A. (*magna cum laude*) from Hampden-Sydney College in 1974, and a J.D. from The College of William & Mary in 1977.

WILLIAM M. RICHARDSON

Bill Richardson is a Partner at Hunton & Williams, LLP in the firm's Richmond office. Admitted to the Virginia Bar in 1978, he clerked at the Supreme Court of Virginia until 1980 before joining Hunton & Williams. His practice focuses on federal income tax law, with emphasis on corporate acquisitions and reorganizations, financings, and controversy proceedings. A Fellow of the American College of Tax Counsel, he was Chair of the Corporate Tax Committee of the American Bar Association's Section of Taxation in 2002-2003. He is a member of the William and Mary Tax Conference Advisory Council.

Mr. Richardson is a graduate of the College of William and Mary (A.B. 1974) and the University of California, Hastings College of the Law (J.D. 1978).

WILLIAM L.S. ROWE

William L. S. Rowe is a partner with the law firm of Hunton & Williams, in Richmond, Virginia. His practice focuses on taxation with emphasis on state and local tax controversy matters including administrative appeals and litigation.

Mr. Rowe has served as Chairman of the Virginia Bar Association Committee on Taxation, on the Board of Trustees of the Virginia State Bar Section of Taxation, Chairman of the Taxation Committee of the Virginia Chamber of Commerce, and as Special Counsel to the Taxation Committee of the Virginia Manufacturers Association. He is a member of the American Bar Association Taxation Section and the Richmond Estate Planning Council, and a Fellow of the American College of Tax Counsel. He is a frequent author and lecturer on state tax matters. Mr. Rowe is a member of the Advisory Council of the William & Mary Tax Conference.

Mr. Rowe received a B.A. from Washington and Lee University and a J.D. from the University of Virginia.

IRA B. SHEPARD

Ira B. Shepard has been at the University of Houston Law Center since 1975, where he is a professor of law. Before joining the faculty at UH, he taught at the University of Georgia School of Law (1971-75); he was a visiting professor at the University of North Carolina Law School, 1980-81. He practiced in New York City with the firm of Paul, Weiss, Rifkind, Wharton & Garrison from 1964 to 1971.

Professor Shepard has been the Special Advisor to the Southern Federal Tax Institute since 1974. He has chaired the Continuing Legal Education and Research Committee of the American Bar Association Tax Section and the planning committee for the University of Texas Tax Conference, and has been president of the Wednesday Tax Forum. He currently sits on the board of the (Houston) International Tax Forum and the council of the Houston Bar Association Tax Section. He is a fellow of the American College of Tax Counsel. He regularly speaks on recent tax developments at numerous tax institutes, programs and conferences.

Professor Shepard received his baccalaureate degree from Harvard College in 1958 and his law degree from Harvard University in 1964, where he was an editor of the *Harvard Law Review*.

STEFAN F. TUCKER

Stefan Tucker represents a wide variety of clients at Venable in Washington, D.C. His practice encompasses the entire range of subjects from mergers and acquisitions, to entity planning, structuring and formation, to asset protection and preservation, to business transactions, to family business planning and wealth preservation. In addition, Mr. Tucker has extensive experience in federal and state income, estate and gift taxation.

Mr. Tucker served as Chair of the American Bar Association Section of Taxation from 1998 to 1999, having previously served as Chair-Elect, as its Vice-Chair/Committee Operations, as a member of its Council, and as Chair of its Committees on Real Estate and Continuing Legal Education. Moreover, he was an active member of the ABA Section of Taxation Task Force on Tax System Restructuring, with a particular focus on real estate. In addition, he is a member of the District of Columbia Bar Division of Taxation, having previously served as a member of its Steering Committee. Mr. Tucker is on the Board of Directors of the American Bar Retirement Association and the American Tax Policy Institute. Mr. Tucker is a member of the Board of Trustees of Massachusetts School at Law at Andover, Massachusetts. He is also a member of the Committee of Visitors of the University of Michigan Law School. He is an active member of the American Law Institute, the American College of Real Estate Lawyers and the American College of Tax Counsel. In addition, he is on the Advisory Boards of Real Estate Taxation and Practical Tax Strategies. Mr. Tucker was a Professorial Lecturer at Law at George Washington University Law Center from 1970 to 1990, and has been an Adjunct Professor at Law at Georgetown University Law Center since 1990, in both cases teaching Federal Taxation of Real Estate Transactions. He is the author of *Tax Planning for Real Estate Transactions* and was the co-editor of *Real Estate Income Taxation/1982*. Over the years, Mr. Tucker has written a substantial number of articles on income and estate taxation and business planning and lectured at numerous tax programs. He was the Chair or Co-Chair of the annual American Law Institute-American Bar Association Program on Creative Tax Planning for Real Estate from 1975 through 1997.

Mr. Tucker received a B.B.A and a J.D. from the University of Michigan, where he was a member of the Order of the Coif.

THOMAS H. TULLIDGE, JR.

Mr. Tullidge is a Managing Director and co-founder of Cary Street Partners LLC, an investment banking and wealth management firm that advises public and private emerging growth and middle market companies and wealthy families in the Southeast and Mid-Atlantic. He has extensive experience in structuring, negotiating, and executing mergers and acquisitions, joint ventures, and other complex corporate finance transactions in the United States and internationally.

Previously Mr. Tullidge was the Head of the Technology Mergers and Acquisitions Group and led the Healthcare M&A Group at Wachovia Securities, formerly First Union Securities, which he joined in 1997. Prior to joining First Union, he was a partner at Jefferson Capital Partners, Ltd. and before that he served as a Vice President in Business Development and as Senior Vice President, General Counsel and Corporate Secretary with Trigon Blue Cross Blue Shield. Mr. Tullidge was also a Partner with the law firm of McGuire Woods Battle & Boothe, LLP.

Mr. Tullidge is a graduate of the University of Virginia where he earned a B.S. in accounting as well as a juris doctorate degree.

HARRY A. TURTON, JR.

Harry Turton is the Commercial Banking Group manager for First Market Bank. He previously worked for the Wachovia Corporation Regional Corporation Banking Group. Prior to working at Wachovia he worked for Central Fidelity Bank in the Business Banking Group and Corporate Banking Group.

He graduated from the Leadership Metro Richmond in 2001 and is a Series 7 and 65 “Registered Representative”. He is a member of the Richmond Venture Forum and the Boy Scouts Heart of Virginia Council. He is the Loan Committee Chairman for the Local Initiatives Support Corporation and the treasurer for the Richmond chapter of Rebuilding Together.

Harry Turton graduated from Florida State University in 1987 with a Bachelor’s degree in Finance. He received his M.B.A. (*summa cum laude*) from Virginia Commonwealth University in 1999.

JAMES J. WHEATON

Jim Wheaton is a partner with the law firm of Troutman Sanders LLP in Virginia Beach, Virginia. His practice focuses primarily on securities law and mergers and acquisitions, and he represents in choice of entity and other decisions primarily involving the use of limited liability companies. He is the co-author of the Virginia Limited Liability Company Forms and Practice Manual (DataTrace).

Jim is a regular speaker on business organizations and securities matters. He is currently the Chair of the Board of Governors of the Business Law Section of the Virginia State Bar and is Vice Chair of the Partnerships and Unincorporated Business Organizations Committee of the Business Law Section of the American Bar Association. He has been named to Virginia's Legal Elite in the business law category in 2002 and 2003.

Jim earned his B.S. in mathematical economics from Wake Forest University and his J.D. from the University of Virginia School of Law. Following law school he clerked for Judge Phillips of the United States Court of Appeal for the Fourth Circuit. From 1995-1998 he served as a lecturer at the University of Virginia School of Law, teaching a seminar on business entities.

B. JOHN WILLIAMS, JR.

Mr. Williams rejoined Shearman & Sterling's tax practice in Washington after serving for eighteen months as Chief Counsel for the Internal Revenue Service, a position to which President George W. Bush appointed him after confirmation by the Senate. As Chief Counsel, Mr. Williams was responsible for all IRS litigation matters in the US Tax Court, IRS' recommendations to the Solicitor General on IRS appeals to the US Circuit Courts, and the IRS' legal positions in regulations, rulings and other guidance. Mr. Williams helped to craft and implement IRS' strategy for interdicting tax avoidance transactions that IRS regarded as abusive. Treasury Secretary Snow awarded Mr. Williams the Treasury Medal for his contributions.

Mr. Williams represents clients in federal tax controversy and litigation matters, from Internal Revenue Service examinations and administrative appeals through trial and appeal in the federal courts. As a former Judge on the United States Tax Court, Deputy Assistant Attorney General in the Tax Division of the Justice Department and Special Assistant to the Chief Counsel of the Internal Revenue Service, Mr. Williams brings a unique perspective and insight to clients facing any threat of federal tax adjustment or assessment. Among many notable cases, he litigated *Rite Aid v. U.S.*, 255 F.3d 1357 (July 6, 2001), *rev'g* 46 Fed. Cl. 500 (April 21, 2000) (invalidating the duplicated loss factor of Regulation § 1.1502-20 (a consolidated return regulation)) and *Federal Home Loan Mortgage Corp. v. Commissioner*, 121 T.C. No. 8 (filed September 4, 2003) and No. 13 (filed September 29, 2003). He is particularly successful in settlement negotiations.

Mr. Williams has been admitted to the District of Columbia Bar, the U.S. Tax Court Bar, the U.S. Court of Federal Claims Bar, the U.S. Court of Appeals for the Third, Ninth and Federal Circuits, and the U.S. Supreme Court. He is a member of the American College of Tax Counsel, the American Law Institute, and the Tax Section of the American Bar Association.

He received his J.D. with distinction from George Washington University in 1974, where he served on the Law Review. He also received his B.A. in history with honors from George Washington University in 1971, where he became a member of Phi Beta Kappa and Omicron Delta Kappa.