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WILLIAM & MARY
60TH TAX CONFERENCE SPEAKERS
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JENNIFER H. ALEXANDER recently rejoined the Pass-Throughs group in the National Tax Office of Deloitte Tax LLP as Co-Managing Principal, where she specializes in the use of partnerships and limited liability companies in domestic and cross-border mergers and acquisitions, financing transactions, and restructurings.

Prior to returning to Deloitte, Ms. Alexander served in the Office of Tax Legislative Counsel at the U.S. Department of the Treasury as an Attorney Advisor.

Ms. Alexander has authored articles that have appeared in numerous professional publications, including Tax Notes, Journal of Taxation, TAXES, and Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures, & Other Strategic Alliances (Practising Law Institute). Ms. Alexander is a frequent lecturer on a variety of topics dealing with U.S. federal income taxation, having spoken at many of the country's leading tax conferences, including the Practising Law Institute, the Southern Federal Tax Institute, the New York University's Institute on Federal Taxation and Summer Institute on Federal Taxation, the American Bar Association Tax Section, and the Tax Executives Institute.

Ms. Alexander received her B.A. in Government and Politics from the University of Maryland, and her J.D. from the Georgetown University Law Center. Jennifer is a member of the American Bar Tax Section, a member of the Tax Section's Committee on Partnerships and LLCs, and former CLE Chair for the committee. In 2006, she was the recipient of the American Bar Association Tax Section's John Nolan Fellowship. She is a member of the State Bar of Maryland and is admitted to practice in Maryland.

CRAIG D. BELL is a partner in the Richmond, Virginia office of McGuireWoods, where he practices in the area of State and Local Tax and Tax Litigation. Mr. Bell is the law firm's head tax litigator in federal, state, and local tax disputes at the trial and appellate levels.

Mr. Bell holds a B.S. and a M.B.A. from Syracuse University and received his J.D. from the State University of New York at Buffalo. He earned an LL.M in Taxation from the Marshall-Wythe School of Law at the College of William & Mary.

Mr. Bell is an adjunct professor at the Marshall-Wythe School of Law and at the U.S. Army's Law School. He is a member of the Edgar J. Murdock Inn of Court for Tax and is on the Board of Directors of the Community Tax Law Project, a non-profit provider of *pro bono* legal representation for low-income Virginia taxpayers in U.S. Tax Court and federal district courts. He also served as the former Chair of the tax sections of the Virginia State Bar and Virginia Bar Association as well as a past Chair of the Virginia State Bar's Military Law Section. Mr. Bell frequently lectures on tax issues for a number of law and accounting professional organizations and tax conferences. He is Chairman of

the Board of Directors of a publicly owned commercial bank headquartered in central Virginia.

Mr. Bell has received a number of peer accolades including election as a Fellow, American College of Tax Counsel and inclusion in *The Best Lawyers in America* in tax.

Before entering private practice, Mr. Bell spent six years on active duty in the United States Army as a Judge Advocate General. He continued his military service for an additional 21 years before retiring from the Army Reserve where he served as the Tax Advisor to The Judge Advocate General of the U.S. Army and as a Professor of Law at The Judge Advocate Generals Leadership Center and School located in Charlottesville, Virginia.

GLENN R. CARRINGTON is the National Tax Director for Client Services at Ernst & Young LLP, where he has served on the U. S. Executive Board. As National Tax Director for Client Services, Mr. Carrington primarily focuses on serving clients in the areas of corporate, tax accounting, and financial transactions. Additionally he spends time developing and implementing strategy for the E&Y tax practice with an emphasis on key accounts for the firm. He has a strong background in high-profile issues such as corporation reorganizations (including spin-offs), contingent liabilities, capitalization, intangibles, bankruptcies, and environmental remediation.

Mr. Carrington has had an illustrious career for over 25 years, both in private practice and the government. Over half of his career has been spent as a partner with major accounting firms. He was with Arthur Andersen for eight years where he served as Managing Director of their National Tax Office (“NTO”) and head of NTO’s Domestic Tax Practice Group.

He served at the IRS as Assistant Chief Counsel (Income Tax & Accounting) from July 1990 to April 1994; as a Branch Chief in the Office of the Assistant Chief Counsel (Corporate) from October 1988 to July 1990; and as Counsel to the Director of Corporation Tax Division from December 1987 to October 1988. Prior to joining the IRS, Glenn was in private practice at Caplin & Drysdale, Chartered. He began his legal career in 1980 as an Attorney-Advisor in the Treasury Department’s Honors Program, where he rotated through the Tax Legislative Counsel’s Office and the Office of International Affairs at Treasury, as well as the former Interpretative Division in the Office of Chief Counsel at the IRS.

Mr. Carrington is a member of the ABA Taxation Section and served on the ABA Tax Section’s Council. He has also served as Chair of the ABA’s Government Relations Committee, as well as an adjunct professor in the Graduate Tax Program at Georgetown University Law Center. Mr. Carrington earned his law degree from the University of Virginia School of Law in 1980 and his undergraduate degree from Norfolk State University. He is a frequent speaker at the Practicing Law Institute, the UCLA Tax Institute (formerly the Miami Tax Institute), and other conferences. Mr. Carrington is listed in the Corporate Tax section of the *International Who’s Who of Business Lawyers*.

Mr. Carrington has also authored a treatise entitled *Tax Accounting in Mergers and Acquisitions*. Mr. Carrington currently serves on the Board of Directors for the Norfolk State University Foundation and proudly serves as a Special Olympics' basketball coach.

ROBERT G. GOTTLIEB has over 30 years' experience as a tax and business lawyer whose practice focuses on structuring and negotiating complex real estate, partnership and business transactions. He advises clients, including real estate developers, tenants, management and leasing companies, and investors, on both day-to-day matters and specific real estate, capital formation, financing and business transactions.

In his tax practice, Mr. Gottlieb advises clients in tax planning, choice of entity and structuring investments. A frequent lecturer on advanced tax issues, his practice emphasizes partnership tax planning, passive loss and interest deduction limitations, installment sales and like-kind exchanges, and the tax aspects of leases and loan transactions. Mr. Gottlieb represents real estate developers and investors in the acquisition, leasing, financing and disposition of properties. He also guides clients in choosing and structuring investment vehicles (including partnerships, corporations and limited liability companies) to facilitate capital formation and the financing of acquisitions. Mr. Gottlieb also focuses in the workout of problem properties, debt restructurings and conveyances of property in lieu of foreclosure, including the Federal and local income tax consequences associated with such transactions.

In addition to his tax and real estate practice, Mr. Gottlieb assists clients in a variety of business transactions, including the purchase and sale of assets, stock and partnership interests and the negotiation and preparation of shareholder, partnership, employment, property management, and lease agreements and other business contracts. The ability to represent his clients as both business and tax counsel permits Mr. Gottlieb to work very closely with clients in all aspects of a transaction.

Mr. Gottlieb has recently represented a series of clients in the acquisition and debt and equity financing of a variety of real estate projects, including mixed-use projects, multi-family housing, office buildings, warehouses and shopping centers, and in the tax structuring of transactions, including debt for equity swaps, like-kind exchanges and partnership restructurings. He has assisted clients in completing sales and tax deferred contributions to REITS, and has also assisted REITS in the acquisition of new projects.

Mr. Gottlieb has taught at The George Washington University Law Center and Georgetown Law Center from 1984-2009, teaching a graduate level course in the federal taxation of real estate transactions. His many lecture topics before legal and accounting groups have included the passive loss rules, like-kind exchanges, tax aspects of debt restructuring and the use of partnerships for real estate investments.

CARROLL D. HURST is a founding partner of Keiter and a Director of Keiter Stephens Advisors. For more than 30 years, Mr. Hurst has applied his knowledge and expertise to provide audit, tax, and consulting services to privately-owned business organizations, estates, trusts, and foundations.

Mr. Hurst works in the following areas: Mergers and acquisitions; Strategic planning, business succession and estate planning; Structuring equity and debt financings; Troubled debt restructuring; Employee benefits and executive compensation, including consulting concerning various stock and cash incentive plans;

Mr. Hurst represents numerous closely-held businesses in the foodservice distribution, manufacturing, construction, retail, wholesale, and service industries, as well as private equity and venture capital funds. Many of these businesses are second and third generation family owned and operated businesses.

Mr. Hurst's services in the mergers and acquisitions area include valuation, interaction with investment banking firms and law firms during all stages of negotiations, structuring transactions, tax planning and modeling of after-tax cash flows from various transaction structures, due diligence assistance, and negotiation of various terms of the transaction. Mr. Hurst also regularly creates opportunities for clients with debt and equity capital raising instruments. These services include valuation assistance in the structuring of the entity and the terms of the debt or equity, the review of legal agreements related to these transactions, and negotiations of transaction terms on behalf of clients.

In surveys conducted by *Virginia Business* magazine, Mr. Hurst was named one of Virginia's Super CPAs. He speaks regularly on mergers & acquisitions issues and business succession planning.

Mr. Hurst is associated with the following Professional Activities and Civic Associations: American Institute of Certified Public Accountants; Virginia Society of Certified Public Accountants; Association for Corporate Growth, Richmond Chapter Past President; Commonwealth of Virginia Venture Capital Roundtable; Business Finance & Turnaround Association; William Byrd Community House, Past Treasurer; Richmond Ballet, Board member, Past President and Treasurer; Richmond Unite, Board member; and Henrico County Industrial Development Authority Business Retention Committee.

Mr. Hurst earned a Bachelor of Science in Accounting, summa cum laude, University of Richmond.

GARY D. LECLAIR is co-founder and Chairman of LeClairRyan. LeClairRyan was founded in 1988 when Mr. LeClair and Dennis Ryan established a securities and venture capital legal boutique to address the special needs of entrepreneurs and venture capitalists. Mr. LeClair's practice continues to include the representation of emerging growth companies as securities and general counsel. He has been the lead attorney in private and public financings, joint ventures, strategic alliances, mergers and acquisitions, and other major domestic and international transactions.

Mr. LeClair has served as a director of various business entities, including a bank, an independent trust company, a residential developer, an ecommerce business and a retailer.

A believer in community involvement, Mr. LeClair has served on the board of directors and advisors of various civic and not-for-profit organizations, including the Richmond Venture Forum, the Greater Richmond Technology Council, the Virginia Council of CEOs, the Greater Richmond Chamber Foundation, The College of William and Mary, The Steward School, Richmond 2007 and Tuckahoe Sports. He has served as General Counsel for the Greater Richmond Chamber of Commerce and the Greater Richmond Partnership. A former college football player, he has coached youth baseball, soccer and basketball. He also is a former Head Coach of a Western Wildcats youth football team.

STEPHEN R. LOONEY is a shareholder in the law firm of Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A., Orlando, Florida.

Mr. Looney practices in the areas of tax, corporate, partnership, business and health care law, with an emphasis in entity formations, acquisitions, dispositions, redemptions, liquidations and reorganizations. His clients include closely held businesses, with an emphasis in medical and other professional practices.

Mr. Looney received his B.A. with honors, in Accounting and Business Administration, from Drury College in 1981 and earned his J.D., cum laude, from the University of Missouri-Columbia in 1984, where he was also a member of the Order of the Coif and the Missouri Law Review. He received his Master's in Taxation from the University of Florida in 1985, where he graduated first in his class.

Mr. Looney is a Florida Board Certified Tax Lawyer, and is a member of The Florida Bar Association, the State Bar of Texas and the Missouri Bar Association. Additionally, he has his CPA Certificate, and is a member of the Missouri Society of CPAs. Mr. Looney is a past-chair of the S Corporations Committee of the American Bar Association Tax Section. Additionally, Mr. Looney is on the Board of Advisors and Department Heads for the *Business Entities* journal where he also serves as one of the editors for the Current Developments column. He is also a Fellow of the American College of Tax Counsel. Mr. Looney also is a member of the Board of Trustees of the Southern Federal Tax Institute.

Mr. Looney writes and speaks extensively on a nationwide basis on a variety of tax subjects. His articles have appeared in a number of professional publications, including the *Journal of Passthrough Entities*, *Journal of Taxation*, *The Tax Lawyer*, the *Business Entities* journal, the *Journal of S Corporation Taxation*, the *Journal of Partnership Taxation*, and the *Journal of Corporate Taxation*.

ROBERT G. MCELROY is a tax partner with McGuireWoods LLP. He regularly advises public corporations and private companies on tax matters related to reorganizations, mergers, business acquisitions, and capital financing. He also represents emerging growth and middle market companies with tax-advantaged investment and acquisition transactions, including private equity and mezzanine debt financings. Recent transactions involved clients in diverse industries, including insurance, healthcare, manufacturing, technology and telecommunications, real estate, oil and gas, commodity trading, and retail.

Having previously served as tax counsel of a Fortune 100 multinational corporation, Mr. McElroy has substantial experience in international transactions, including tax-free restructurings, cross-border acquisitions, foreign fund investments, and debt/equity financings.

He began his career as a certified public accountant with a national accounting firm, where he served in the firm's Washington office and later assumed responsibility for tax planning, tax audit and assurance on several Fortune 500 multinational companies and a number of large, privately held national and international businesses. He is a Fellow of the American College of Tax Counsel and an adjunct professor at Virginia Commonwealth University, where he teaches in the Masters in Taxation program.

Mr. McElroy received a B.A. from Miami University; a J.D. from Cleveland-Marshall College of Law, Cleveland State University; and an LL.M., from Georgetown University Law Center.

KRISTINE M. MORA is a partner in Ernst & Young's National Tax Department based in Washington DC and is the Inventory Tax Services Practice Leader. She focuses on inventory tax accounting including inventory valuation and identification, Section 263A uniform cost capitalization for inventory and self-constructed assets, and the retail inventory method, as well as Section 199 domestic production activities deduction and general tax accounting method issues.

She has 14 years of experience assisting companies identify, develop and implement strategic tax projects. She has worked with a variety of public and private clients across various industries. Ms. Mora is lead author of the 4th edition of the BNA Tax Management Portfolio, 578 T.M., *Inventories: General Principles; LIFO Method*. Along with the implementation of and IRS representation in connection with complex inventory and Section 199 calculations, her work includes accounting method changes, letter rulings, tax controversy/ examinations, and tax planning for corporate acquisitions/distributions and reorganizations. She works extensively on the application of Section 263A uniform cost capitalization to inventory and self-constructed assets in connection with the implementation of the tangible property regulations.

Ms. Mora is a certified public accountant in the District of Columbia and Michigan... She received a B.A. in Accounting from Michigan State University and an M.S. in Taxation from Grand Valley State University.

BRIAN J. O'CONNOR co-chairs the Tax and Wealth Planning Group for the national law firm Venable and practices in its Baltimore, MD, Washington, DC and Tysons Corner, VA offices. In addition to his role of managing the Tax and Wealth Planning Group, Mr. O'Connor provides sophisticated tax and business advice to publicly-traded and closely-held businesses and their owners. His practice focuses on foreign and domestic tax matters for partnerships, limited liability companies, joint ventures, both C and S corporations, real estate investment trusts ("REITs") and regulated investment companies

("RICs"). He is also regularly consulted by wealthy individuals and entrepreneurs on federal and state income tax matters and federal estate and gift tax issues.

Mr. O'Connor handles all types of tax matters for clients of all sizes. As a transactional tax attorney, he works on transactions ranging from small sales transactions to merger or acquisition transactions in the billions of dollars. Similarly, as a tax controversy attorney, he has represented both individual clients in small audit matters and publicly-traded corporate clients in tax disputes with amounts at issue in excess of one billion dollars. His clients often find his in-depth knowledge and broad experience very helpful in addressing both their everyday tax needs and their most difficult tax problems.

Mr. O'Connor is an adjunct professor in the graduate tax program at Georgetown University Law Center where he teaches an advanced course on partnership taxation and the preparation of partnership and limited liability company agreements. His course at Georgetown focuses heavily on the technical tax aspects of partnerships as well as the practical business and tax drafting considerations that arise in partnerships with special partners such as tax-exempt organizations, foreign investors and REITs.

Before joining Venable, Mr. O'Connor was an attorney-advisor for the Office of Chief Counsel for the Internal Revenue Service in Washington, DC where he worked on high profile legislative projects, regulations and other published guidance relating to partnerships, S corporations, trusts, common trust funds and cooperatives. His valuable experience and continuing connections with the government, when combined with his significant private practice experience, permit Mr. O'Connor to provide unique insights to his clients, both large and small, on important tax and business issues.

JOHN B. O'GRADY – Mr. O'Grady's practice concentrates on estate and gift taxation, generation-skipping transfer taxes, estate planning, estate administration, and chancery litigation. He is a Fellow of The American College of Trust and Estate Counsel, a member of the Legislative Committee for the Trusts and Estates Section of the Virginia Bar Association, and past chair of the Virginia State Bar Trusts and Estates Section.

He has served as an adjunct professor at the Marshall-Wythe School of Law at the College of William & Mary where he taught estate planning and wealth transfers. He has also taught estate planning, and estate and gift taxation at Virginia Commonwealth University.

STEPHEN L. OWEN practices in the Washington, D.C., and Baltimore, Maryland offices of DLA Piper LLP (US). He practices primarily in the areas of 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, as well as many successful privately-owned businesses and entrepreneurs. 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* and *The Journal of Pass-Through Entities*. He is a frequent speaker on tax and business topics at

nationally recognized programs including The N.Y.U. Institute on Federal Taxation, The Southern Federal Tax Institute, N.Y.U. Real Estate Tax Institute, The Federal Real Estate Tax Conference, The New Jersey Tax Institute, The North Carolina Tax Institute, The Tennessee Tax Institute, The Kentucky Tax Institute, The National Association of Real Estate Companies Tax Conference, The William & Mary Tax Conference, The AICPA Federal Real Estate Tax Conference, The AICPA National Real Estate Tax Conference, PLI Tax Planning for Domestic and Foreign Partnerships, The Texas Tax Institute and various ALI-ABA national tax programs.

Mr. Owen is a 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. He also served as Chair of the DLA Piper Tax Practice Group from 1998 to 2008. Mr. Owen is listed in *The Best Lawyers In America* in the categories of tax law, trusts and estates law and corporate law, and *Chambers USA: America's Leading Lawyers for Business* (D.C.). He was recognized by The Washington Business Journal as one of its "2009 Top Washington Lawyers." He is also a Fellow of The American College of Tax Counsel and is an active member of Real Estate Roundtable and NAREIT. Mr. Owen was recently appointed to the William & Mary Tax Conference Advisory Council.

WILLIAM M. RICHARDSON is a Professor of the Practice of Law at the William & Mary Law School and an Adjunct Professor in the Master of Accounting program at the William & Mary Mason School of Business. He previously was a partner in the law firm of Hunton & Williams LLP in Richmond, Virginia, from which he retired in 2008. His practice focused on federal income tax law, with emphasis on corporate acquisitions and reorganizations, financings, and controversy proceedings. A past Chair of the Corporate Tax Committee of the American Bar Association's Section of Taxation, he is a Fellow of the American College of Tax Counsel and a member of the Advisory Council for the William & Mary Tax Conference.

Professor Richardson received a B.A. in Philosophy from the College of William & Mary in 1974 and a J.D. from the University of California, Hastings College of the Law, in 1978. He clerked at the Supreme Court of Virginia from 1978 to 1980, before joining Hunton & Williams in 1980.

CHRISTOPHER S. RIZEK is a member in Caplin & Drysdale's Washington, D.C., office. He also serves as General Counsel to the firm. In 2014, he was listed in the elite "Leading Lawyer" list for Tax Controversy by The Legal 500.

Mr. Rizek represents taxpayers in all types of federal civil and criminal tax controversy matters. He also guides clients through IRS audits, prepares administrative claims and protests of IRS actions, and litigates tax and tax-related cases in U.S. district and appellate courts, the U.S. Court of Federal Claims, and the U.S. Tax Court. In recent years, he has represented numerous financial and professional firms in connection with IRS examinations of tax shelter compliance issues.

Mr. Rizek has a unique history of government service before joining the firm. His combination of practical and policy-level experience in government has given him special insight into the application of the tax laws and IRS procedures, which has been of great value to many of the firm's clients who are faced with complex tax controversies and litigation. From 1995-1998, he was an Attorney-Advisor and Associate Tax Legislative Counsel with the U.S. Treasury Department, Office of Tax Legislative Counsel. While at the Treasury, he was responsible for regulations and legislation involving tax practice and procedure, including the Taxpayer Bill of Rights 2 (1996) and the IRS Restructuring and Reform Act of 1998. From 1984-1988, Mr. Rizek was a Trial Attorney with the U.S. Department of Justice, Tax Division, and he received the Outstanding Attorney Award in 1986.

Mr. Rizek regularly speaks to tax, legal, and other professionals on a variety of tax issues. He has served in numerous capacities for various bar associations involved in taxation, including the ABA Section of Taxation, the DC Bar Tax Section, and the Section of Taxation of the Federal Bar Association.

Mr. Rizek is an Adjunct Professor at Georgetown University Law Center and in the Spring of 2012 he taught the course Tax Practice & Procedure (Administrative) to IRS personnel. He has also been a guest lecturer at other law schools and universities. Mr. Rizek is active in civic organizations in Anne Arundel County, Maryland where he resides, and formerly served as Chairman of the Anne Arundel County Ethics Commission.

THOMAS P. ROHMAN is a partner in the Richmond and Tysons Corner offices of McGuireWoods LLP and former chairman of the Firm's Taxation and Employee Benefits Department. Mr. Rohman represents and advises businesses and their owners on a wide range of subjects including matters relating to tax strategies for acquisitions, sales, joint ventures and reorganizations, real estate transactions, and general tax and business planning.

Mr. Rohman received his B.B.A. from the University of Notre Dame, his J.D. from Michigan State University and his LL.M. in taxation from New York University. He is also a Certified Public Accountant and a member of the American Institute of Certified Public Accountants. Mr. Rohman is co-author of a national treatise on S Corporations published by Thomson/West entitled *S Corporations: Federal Taxation*. He is a fellow of the American College of Tax Counsel, and has lectured at numerous tax seminars on various tax subjects.

He is an adjunct professor at the University of Richmond's T.C. Williams School of Law, where he teaches both partnership taxation and corporate taxation, and has been a faculty member of the graduate program at Virginia Commonwealth University teaching taxation of mergers and acquisitions. He is also involved with various tax committees of the American Bar Association and other professional groups.

WILLIAM L.S. ROWE is a partner in the Richmond, Virginia office of Hunton & Williams LLP, where he is a member of the Tax and ERISA team. His practice focuses

on taxation with emphasis on state and local tax controversy matters, including administrative appeals and litigation.

Mr. Rowe was appointed by the Governor and General Assembly of Virginia to serve as a citizen member of various legislative studies of Virginia tax laws and procedures. In addition, he has chaired Task Forces that led to establishment of Tax Policy Division of Virginia Department of Taxation and Commonwealth's administrative appeals process. He is a frequent speaker at various tax conferences.

A member of the ABA, Virginia Bar Association, and the Richmond Estate Planning Council, Mr. Rowe is a Fellow of the American College of Tax Law. He is listed in *The Best Lawyers in America* for Tax Law. Mr. Rowe received his B.A. from Washington & Lee University in 1970, and earned a J.D. from the University of Virginia in 1973.

JEANNE E. SULLIVAN is a Director in the Washington National Tax (WNT) office of KPMG LLP specializing in partnership and S corporation taxation, as well as the 3.8% net investment income tax. Ms. Sullivan has experience in both the public and private sector and is the author of numerous publications on the complex rules of and issues relating to passthrough taxation. She clerked at the United States Tax Court for Judge James S. Halpern and for Judge Laurence J. Whalen and was responsible for significant guidance while working in the Division of Passthroughs and Special Industries, Office of Chief Counsel, IRS. While at KPMG, Ms. Sullivan has consulted on difficult technical and practical issues relating to partnerships and S corporations across all industries, participated in public comment on and panel discussion of cases, regulations and other guidance, as well as proposals for change in business taxation, and developed and presented instructional materials for this sector.

Ms. Sullivan is Chair of the Partnerships and LLCs Committee of the ABA Section of Taxation and served for five years on the S corporation Technical Resources Panel of the AICPA. She was also an adjunct professor in the LL.M. (Taxation) program at Georgetown University Law Center.

Ms. Sullivan earned a B.A., Trinity College (cum laude), J.D. Georgetown University Law Center (magna cum laude) and LL.M. (Taxation) Georgetown University Law Center.

ROBERT H. WELLEN, a partner with Ivins, Phillips & Barker, has practiced tax law for nearly 40 years. His practice involves planning, structuring and negotiating business transactions and representing taxpayers seeking private rulings from I.R.S., in tax controversies with IRS and in tax policy matters before I.R.S. and the Treasury Department. He also serves as an arbitrator and as an expert witness in commercial disputes involving tax issues.

Mr. Wellen graduated from Yale College in 1968 and Yale Law School in 1971. He served on active duty in the U.S. Navy Judge Advocate General's Corps until 1975. He then began his tax law career as an associate in the Washington, D.C., office of

Fulbright & Jaworski LLP (now Norton Rose Fulbright), and he later became a partner of that firm. He worked principally on corporate transactions, including the spin-off of Valero Corporation, currently the largest oil refiner in the U.S., by The Coastal Corporation (later acquired by El Paso Corporation) and the work-out of the Great Plains Coal Gasification project.

In 1993, Mr. Wellen joined Ivins, Phillips & Barker as a partner and continued his corporate tax work. He has worked on business transactions and tax policy matters with clients such as H.J. Heinz, Northrop Grumman, VISA International, Union Pacific, Dominion Resources, General Electric, Fidelity Investments and S.C. Johnson and serves as arbitrator in disputes involving tax sharing agreements between parties to acquisitions and spin-offs. He is tapped as an expert witness on corporate tax matters in cases in both litigation in and arbitration.

Mr. Wellen's articles on corporate tax subjects have been published in the Practising Law Institute volumes on corporate transactions, *Tax Notes*, *Journal of Taxation*, *Taxes* and other publications. He lectures at numerous institutes conducted by organizations such as the Tax Executives Institute, the American Bar Association Tax Section, the Federal Bar Association, the District of Columbia Bar Association, New York University, Penn State/Dickinson College of Law, American Law Institute and the Practising Law Institute.

Mr. Wellen is active in the American Bar Association Tax Section. As a member of the Section's Government Submissions Committee, he reviews comments on proposed legislation, proposed regulations and rulings. He is also a Fellow of the American College of Tax Counsel and a member of the District of Columbia Bar Taxation Section and the Federal Bar Association Tax Committee.

Mr. Wellen has been recognized in numerous publications and surveys as one of the leading corporate tax lawyers in the U.S. As examples, he has been named by *Legal Times* as one of the 10 "Leading Lawyers" in Washington, D.C., tax practice, by *Washington Post Magazine* on its Best Lawyers List for Washington, D.C. and by *Washingtonian Magazine* in its Top Lawyers list. He is also rated in both Chambers USA and Chambers Global. He is also consulted on corporate tax subjects by the press, including Bloomberg's, Dow Jones, Elsevier Business Intelligence, *Tax Notes* and BNA.

ANDREA MACINTOSH WHITEWAY is a partner in the law firm of McDermott Will & Emery LLP and is based in the Firm's Washington, D.C., office. She is the head of the Firm's Pass-Throughs practice. She has substantial experience in sophisticated tax planning involving the use of partnerships, including in the dispositions and acquisitions of real estate and operating businesses, complex partnership transactions, real estate investment trust (REIT) tax status and tax structured dispositions of real estate involving REITs, corporate acquisitions and mergers, corporations and structuring private REITs. Andrea advises on forward and reverse like-kind exchanges and exchanges of tenancy in common interests in real estate.

Ms. Whiteway has been listed in the 2008 to 2014 editions of *The Best Lawyers in America* in the area of tax law and has also been selected as a fellow of the American College of Tax Counsel. She is ranked by *The Legal 500 United States* and *Chambers USA* as a leader in her field. *Washingtonian Magazine* named her as one of the top lawyers in Washington, D.C. Ms. Whiteway is also recognized in 2012 *Washington D.C. Super Lawyers*. She is AV rated by Martindale-Hubbell and has the highest rating by AVVO, an independent lawyer rating service.

Ms. Whiteway had the honor of being the first woman to serve as chair of the Real Estate Committee of the American Bar Association Section of Taxation. She serves as Vice Chair of the Federal Taxation of Real Estate Committee of the American Bar Association Section of Real Property, Trusts and Estates. She serves on the Advisory Board of the NYU Institute on Federal Taxation. She is also a former member of the steering committee of the District of Columbia Bar Section of Taxation and a past Chair of its Pass-throughs and Real Estate Committee. Ms. Whiteway is an active member of Urban Land Institute and serves on its Small Scale Development Council. She also serves on the Tax Policy Advisory Committee of the Real Estate Roundtable and is a member of the National Association of Real Estate Investment Trusts.

Ms. Whiteway is the author of approximately 100 professional articles and has delivered more than 100 lectures on tax topics at conferences across the United States, including at the Tax Executives Institute, NYU Federal Tax Institute, Texas Federal Tax Institute, Tulane Tax Institute, ABA Tax Section Meetings, AICPA Conferences, ALI-ABA and Practising Law Institute seminars, University of Texas School of Law Tax Conference, Federal Bar Association and District of Columbia Bar Association programs.

Ms. Whiteway was recognized as one of Maryland's Top 100 Women for 2007 by *The Daily Record* which presents this award to "high-achieving Maryland women who are making an impact through their leadership, community service and mentoring." In addition, she is the executive director of the Washington, D.C., Center for Public Interest Tax Law, a nonprofit corporation that provides *pro bono* representation to low-income taxpayers before the U.S. Tax Court. She has also chaired committees of the Junior League of Washington.

Ms. Whiteway is admitted to practice in the District of Columbia and Maryland.