

College of William & Mary Law School

William & Mary Law School Scholarship Repository

William & Mary Annual Tax Conference

Conferences, Events, and Lectures

11-2018

2018 Tax Conference Speakers

Follow this and additional works at: <https://scholarship.law.wm.edu/tax>



Part of the [Tax Law Commons](#)

Repository Citation

"2018 Tax Conference Speakers" (2018). *William & Mary Annual Tax Conference*. 786.

<https://scholarship.law.wm.edu/tax/786>

Copyright c 2018 by the authors. This article is brought to you by the William & Mary Law School Scholarship Repository.

<https://scholarship.law.wm.edu/tax>

WILLIAM & MARY
64TH TAX CONFERENCE SPEAKERS
NOVEMBER 9-11, 2018

JERALD D. AUGUST is a nationally recognized tax lawyer who advises clients on income tax matters, including foreign taxation of U.S. businesses and U.S. taxation of foreign businesses and investors. In many instances he works with corporate and real estate counsel on selecting the proper entity in which to engage in domestic or foreign business or investment operations. He has been involved in structuring as well as negotiating merger and acquisitions, both taxable and non-taxable, joint ventures, financings, workouts and recapitalizations. He also represents clients in tax controversy and litigation in challenging the positions maintained by the Internal Revenue Service and other taxing authorities. He has also worked with the National Office of the Internal Revenue Service in filing private letter rulings or pursuing the competent authority provisions of a particular bilateral tax treaty involving the United States and a foreign country.

His work includes representation of public and private U.S. business entities, including private equity and hedge funds, as well as foreign public and private business entities, funds and individuals. Mr. August is frequently retained by law and accounting firms in advising their clients on tax and related matters as well as in working on tax disclosures required for SEC filings, IPOs and in evaluating issues related to contingent tax liabilities. He also represents high net worth individuals, including non-residents, on both U.S. and foreign income and wealth tax matters, including estate planning.

Mr. August is a frequent speaker and author on federal tax matters on topics ranging from international joint ventures and mergers and acquisitions to foreign tax credits, the use of defective entities in tax planning, and partnership formations, among others. Mr. August is a Life Sustaining Member of the prestigious American Law Institute (ALI) and regularly serves as program chair and speaker for ALI-CLE federal tax webcasts on various topics involving federal taxation. He also has for thirty years served on the Board of Advisors of the New York University Federal Institute of Taxation and is Chair of the Board of Advisor's of the ALI's long-standing tax law journal, *The Practical Tax Lawyer*. Mr. August has been a guest lecturer at the University of Pennsylvania Law School and the University of Pittsburgh School of Law, and a visiting professor on corporate income taxation at the Graduate Tax Program of the University of Florida School of Law. Mr. August is also a member of American College of Tax Counsel, the American College of Trust and Estate Counsel, and the American Tax Policy Institute. He is published annually on international taxation for Practising Law Institute's highly regarded (advanced level) Corporate Tax Practice Series called "Strategies for Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganization's & Restructurings".

In addition to speaking at national federal tax law institutes and seminars, Mr. August has authored well over one hundred articles published by national journals, including the Florida Law Review, on partnership, corporate and international taxation. He also is a noted legal authority on tax controversy matters, including the partnership audit rules and

the attorney-client privilege and work product doctrine. Recently, Mr. August has spoken on various national and state bar association programs on recent business and international tax law changes, including the repatriation of accumulated foreign earnings and evaluating the potential benefits as well as problem areas resulting from the wide-sweeping domestic and international tax law enacted into law.

Mr. August has substantial experience in representing clients facing tax controversies before the Internal Revenue Service and other tax authorities, including trials before the United States Tax Court, the Court of Federal Claims, federal district courts, and the Eleventh Circuit Court of Appeals on a variety of tax matters. He also has been frequently involved in pre-indictment criminal tax investigations arising out of an audit or referral to the Criminal Investigation Division of the IRS. Mr. August has represented the Tax Section of the Florida Bar in writing and filing an amicus curiae brief with the Supreme Court in a landmark tax case, *Commissioner v. Estate of Hubert*, 520 U. S. 93 (1997).

Prior to joining Chamberlain Hrdlicka, Mr. August was a partner at Kostelanetz & Fink, New York, NY and spent 10 years as partner and co-chair of the Taxation and Wealth Planning Department of Fox Rothschild LLP and worked out of its Philadelphia and West Palm Beach Office. He also was the Chair of the Tax Opinions Committee. Prior to merging with Fox Rothschild LLP, Mr. August was the majority shareholder in the tax law firm of August, Kulunas, Dawson & Siegel, P.A., in West Palm Beach, Florida, which he started in 1988 after serving as Co-Chair of the Tax Department of the Miami-based firm of Steel Hector & Davis.

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.

ARI BERK is a Principal in the Passthroughs group in the Washington National Tax Office of Deloitte Tax LLP. He specializes in the taxation of partnerships and their partners in domestic and cross-border mergers and acquisitions, financing transactions, and restructurings. Prior to re-joining Deloitte, Mr. Berk was an Attorney Advisor in the Office of Tax Legislative Counsel at the U.S. Department of the Treasury, a senior manager in the same Passthroughs group in which he is now a Principal, and an attorney for the Internal Revenue Service, Office of Chief Counsel in the Passthroughs and Special Industries division.

Mr. Berk has participated in several comment letters that were submitted to the Department of Treasury and the IRS. He has also spoken at many tax conferences throughout the country on a variety of topics dealing with the taxation of partnerships and their partners.

Mr. Berk received his Juris Doctor from the University of Maryland where he graduated *summa cum laude*. He is a member of the D.C. Bar and is admitted to practice in Washington, D.C.

TAYLOR W. FRENCH is co-chair of the firm's employee benefits and executive compensation group. His employee benefits practice covers a wide-range of traditional executive compensation and employee benefits matters along with a variety of interdisciplinary practice areas and industries that are affected by executive compensation and employee benefits laws.

Mr. French regularly works with clients to design, implement and maintain equity compensation plans, long-term incentive plans, bonus programs and non-qualified deferred compensation arrangements for executives, employees and non-employee directors. He also advises and represents executives, boards of directors and compensation committees in the negotiation and drafting of employment, severance, retirement, termination and change in control agreements. Mr. French also has extensive experience advising clients on the impact of Code Section 409A on executive compensation arrangements and has assisted clients utilize IRS programs to correct plan deficiencies or operation errors.

In connection with his executive compensation practice, Mr. French frequently counsels compensation committees of publicly-traded clients on the Dodd-Frank financial reform laws and regularly assists with the drafting and preparation of proxy statements and other SEC filings related to executive compensation matters.

Mr. French has extensive experience in the creation and maintenance of all manner of tax-qualified retirement plans, such as, defined benefit pension plans, 401(k) plans, profit-

sharing plans, employee stock ownership plans (ESOPs), employee stock purchase plans (ESPPs) and money purchase pension plans. He also regularly counsels clients in the submission of tax-qualified retirement plans to IRS for favorable determination letters and assists clients preparing participant communications and government filings, as well as, correcting plan document and operation errors under the Self-Correction Procedure (SCP) and Voluntary Compliance Program (VCP) under the IRS's EPCRS program.

Mr. French frequently works with clients to ensure compliance with HIPAA and HITECH and provides counsel concerning issues relating to PPACA and other healthcare reform laws. In addition, he assists many clients in creating WRAP plan documents and in the design, implementation and operation of employee wellness programs.

Mr. French frequently advises and negotiates executive compensation and employee benefits matters relating to private equity, mergers and acquisitions, and other corporate transactions. Such representations have included stock transactions, asset acquisitions, and stock and asset purchases for clients in the pharmaceutical, financial services and industrial sectors. In addition, Taylor has extensive experience drafting and negotiating employee benefits matters related to corporate finance transactions.

Mr. French also advises hedge funds and other pooled investment entities in connection with investments from pension plans and other sources of plan assets and assists fund managers with the application of exceptions from ERISA's plan asset rules under the 25% test, VCOC and REOC exceptions.

Mr. French works with a variety of nonprofit and tax-exempt organizations on the design, implementation and administration specialized employee benefit plans, such as: 403(b) plans, 457(b) and 457(f) deferred compensation plans.

STEPHEN J. GIORDANO is a Principal in the Washington National Tax Group of KPMG. Stephen focuses his practice on the taxation of real estate transactions. In particular in M&A, capital markets, structured investment, and complex "roll-up" and other transactions involving public and private real estate investment trusts (REITs), and private equity and real estate funds. Before joining KPMG, Mr. Giordano was a partner in the Washington, D.C., office of Hogan Lovells U.S. LLP.

EVAN M. MIGDAIL represents corporations, associations, tax-exempt organizations and governments before Congress, the Administration, and federal agencies with a concentration on tax, trade, matters affecting international law and commerce, and various aspects of Federal healthcare policy, including the implementation of the Affordable Care Act (ACA) and Medicare and Medicaid. He represented the Government of Puerto Rico with regards to a major expansion of its healthcare system under the ACA.

Mr. Migdail has also represented a broad range of US companies that do business in Mexico and Mexican entities in commercial matters in the United States, and before Congress and the executive branch. He has assisted major US companies in their efforts to initiate business operations in Mexico.

In private practice for almost 20 years, Mr. Migdail previously served as an assistant to a United States senator, assistant legislative director for a national trade association and as an attorney/advisor to an independent federal government agency. His experience in tax law is both in the legislative area and in substantive representation of clients in controversies before the Internal Revenue Service, and at the highest policymaking levels at the Department of the Treasury.

Mr. Migdail received a B.A. and M.A., University of Pennsylvania, *summa cum laude* and J.D. from Villanova University.

BRIAN J. O’CONNOR co-chairs the Tax and Wealth Planning Group for the national law firm of 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.

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.

THOMAS J. PAULOSKI is National Managing Director for Wealth Planning and Analysis, the research division of Bernstein Private Wealth Management's Private Client Group. He works with private clients and their advisors on wealth transfer strategies, focusing on tax-efficient wealth management and asset allocation decisions. Previously, Mr. Pauloski was a partner at the Chicago law firm of Winston & Strawn LLP, where he concentrated his practice in estate, tax, and business planning. Mr. Pauloski also has been a member of the Chicago law firm of Levin & Schreder, Ltd., a Vice President in the Private Client Group of Zurich Life in Long Grove, Illinois, and a partner at the Chicago law firm of Schiff Hardin & Waite.

Mr. Pauloski is a nationally known speaker on estate planning, tax, and insurance issues, and has written numerous articles and continuing legal education materials on estate planning topics. He serves on the faculty of the American Bankers Association National Trust and National Graduate Trust Schools, and has served on the adjunct faculty of the Cannon Financial Institute Schools. Mr. Pauloski has been an adjunct professor at Loyola University Chicago School of Law and has taught estate planning classes at Northwestern University Law School. Mr. Pauloski also has served on the editorial board of *Trusts & Estates* magazine. He retired from the United States Naval Reserve in 2003, after 21 years of service.

Mr. Pauloski received his bachelor of science degree in environmental engineering from Northwestern University, and his juris doctor, *magna cum laude*, from Loyola University Chicago School of Law, where he served as editor-in-chief of the *Loyola Law Journal*.

Mr. Pauloski and his wife of 34 years, Barb, reside in Highland Park, Illinois, with empty rooms for their children, Kathie (a recent graduate of at the University of California at Berkeley) and Mike (a sophomore at Indiana University).

N. PENDLETON ROGERS is a tax and business lawyer who leads the firm's taxation team and focuses his practice on federal, state, local and international taxation matters, with emphasis on business transactions and planning, tax controversy work and tax-exempt organizations. He has extensive experience in acquisitions and divestitures, corporate restructurings, joint ventures, financings and international investments, including transactions in the financial services, energy, publishing, aggregates, healthcare, real estate, life sciences, media, telecommunications, specialty food and specialty chemicals industries. He also handles transactions involving historic, alternative energy and low-income housing tax credits, state & local incentives and compliance issues. His corporate counsel experience includes projects in governance, compensation & benefits, risk management and government relations.

Mr. Rogers also handles tax controversy matters before administrative agencies and judicial tribunals, including favorable resolution of numerous tax audits of income, estate, personal property, real property, business license and sales and use tax disputes. He also provides legislative representation before the Virginia General Assembly, the United States Congress and local governing bodies, including successful advocacy of tax incentives for companies expanding their operations in Virginia and numerous sales and property tax exemption matters.

In his representation of tax-exempt organizations, Mr. Rogers counsels numerous entities on organizational and operational issues. His non-profit clients have included a preschool, a private secondary school, an educational foundation, a nonpartisan political advocacy group and a web-based campaign finance information provider.

ROBERT D. SCHACHAT is a retired principal and consultant to Ernst & Young LLP. He consults with clients in all federal income tax aspects of real estate, including REIT, partnership, limited liability company and S corporation formations, acquisitions, like-kind exchanges, development, leases, financings, workouts, dispositions and liquidations. Mr. Schachat's experience also includes extensive involvement in the negotiation and drafting of all types of partnership agreements, LLC operating agreements and corporate shareholder agreements. He also advises clients on a regular basis in monitoring federal legislative and regulatory activity in the real estate area.

Mr. Schachat joined Ernst & Young LLP in 1996, retired as a principal on June 30, 2017 and continues to consult in all federal income tax aspects of real estate. From 1984 until 1996, he was a partner in a Manhattan law firm practicing in the taxation of real estate.

Mr. Schachat has published many articles and lectures frequently at many real estate industry and tax conferences. He is also a member of the Advisory Board of *Journal of Passthrough Entities*, the Board of Contributing Editors and Advisors of *Real Estate Taxation* and the Tax Management Advisory Board for *Corporate Tax and Business Planning*. Mr. Schachat is co-author with Jim Lowy of the CCH treatise, *Taxation of REITs and UPREITs*. He has served as Chair of the Real Estate Committee of the ABA Section of Taxation, Vice Chair of the Tax Policy Advisory Committee of the Real Estate Roundtable and Co-chair of the Cost Recovery Committee and as a member of the Executive Committee of the NYSBA Tax Section, and continues to serve as a member of the Government Relations and Real Estate Committees of the ABA Section of Taxation.

Mr. Schachat has an S.B., Phi Beta Kappa, in Mathematics from Massachusetts Institute of Technology, a J.D. from Columbia University Law School, and an LL.M. (in Taxation) from New York University School of Law.

STEPHEN M. SHARKEY'S practice concentrates on the federal and state tax aspects of business transactions and investments.

Mr. Sharkey regularly represents clients in structuring and negotiating the acquisition and disposition of real estate and other investments, with a particular emphasis on both the tax and non-tax aspects of real estate joint venture and financing transactions. He is developing expertise and representing clients in connection with "Opportunity Zones," a new benefit created by the 2017 amendments to the Internal Revenue Code.

Mr. Sharkey's practice includes structuring and negotiating complex partnership and joint venture arrangements; advising clients in evaluating and implementing sale-leaseback transactions of commercial real estate properties (including credit-tenant-lease financing arrangements); assisting clients with structuring like-kind exchange transactions; organizing special purpose entities for securitized financing transactions; and generally advising clients on federal and state tax aspects of real estate projects.

Mr. Sharkey also has significant experience in assisting clients with sophisticated private equity and investment transactions, including the business and tax aspects of private investment partnerships. He has recently been involved in:

- Assisting a publicly traded REIT in negotiating and closing two joint venture transactions with Wall Street advised pension funds for the joint ownership and operation of regional mall properties
- Representation of a private real estate investor in disposing of 27 retail store properties with over \$80 million of gross value in a series of like-kind exchange transactions
- Representation of a private real estate investor in acquiring the midtown Manhattan headquarters of a public company in an \$80 million sale-leaseback transaction
- Assisting a foreign real estate investor in completing the disposition of a Washington, DC, office building and the acquisition of a New York City office building as a tax-deferred like-kind exchange transaction

- Representation of a private real estate company in the syndication of state and federal tax credits for a \$30 million historic rehabilitation of a mixed-use project in Baltimore, Maryland
- Representation of a real estate subsidiary of a Fortune 500 company in acquiring a 50 percent interest in a joint venture with a regional homebuilder to develop residential lots in Northern Virginia
- Representation of an exclusive private golf club owner in restructuring a \$50 million take-back loan facility with the proceeds of a private equity offering and securitized financing
- Representation of a private trust company in organizing a \$30 million "feeder fund" to invest in a nationally-recognized venture capital fund
- Assisting a publicly-traded REIT in structuring and implementing a joint venture arrangement with a pension-fund investor permitting the REIT to extract, on a tax-advantaged basis, a substantial portion of its equity in an \$185 million pool of commercial office buildings
- Ongoing representation of a top-ten mortgage loan originator in its private placement of REMIC securities

In 2008, Mr. Sharkey was named a Maryland Super Lawyer. He received a B.A., St. John's College, 1979 and a J.D., University of Virginia, 1987.

WILLIAM B. SHERMAN is a partner in Holland & Knight's Fort Lauderdale office. Mr. Sherman serves as chair of the firm's Tax Team and concentrates his practice in the area of domestic and international taxation. He provides sophisticated tax planning for mergers and acquisitions, restructurings, joint ventures and investments for clients in diverse industries, such as hospitality, petrochemicals, aluminum, tobacco, real estate, transportation, telecommunications, retailing, investment management, pharmaceuticals and numerous others. In addition, Mr. Sherman has experience in a broad range of transactions involving United States investment overseas, foreign investment in the U.S., as well as international, federal, state and local taxation issues involving structuring investment management funds, corporate reorganizations, partnerships, equipment leasing, Subchapter S, executive compensation, stock options, and trusts and estates.

Mr. Sherman is a well-known lecturer and chairs the New York University's Summer Institute in Taxation's Introductory and Advanced International Tax Seminars and its Institute on Federal Taxation International Tax Program. Mr. Sherman is also an adjunct professor of Tax Law at the University of Miami, Graduate Tax Program. He is admitted to practice in New York and Florida and has served on numerous panels with The Florida Bar and the American Bar Association, where he is a past chair of the American Bar Association's Tax Section Committee on U.S. Activities of Foreigners and Tax Treaties.

JAMES B. SOWELL is a former chairman of the Real Estate Committee of the American Bar Association (Tax Section) and a former vice chairman of the Tax Policy Advisory Committee of the Real Estate Roundtable. He is a member of the National Association of Real Estate Investment Trusts, where he is an active participant on the Government

Relations Committee. Mr. Sowell also is on the Board of Trustees for the Southern Federal Tax Institute, where he formerly served as President.

Mr. Sowell has written articles for various publications and speaks at numerous conferences.

Before joining KPMG, Mr. Sowell was with the national tax offices of other major accounting firms.

Prior to that time, Mr. Sowell was with the U.S. Department of Treasury (Office of Tax Policy) where he served first as an attorney advisor and then as an associate tax legislative counsel. While at the Treasury Department, Mr. Sowell was primarily responsible for administrative guidance and legislation involving partnerships, real estate investment trusts, like-kind exchanges, and other issues. The many matters that Mr. Sowell was involved in while at Treasury included the regulations relating to partnership mergers and divisions, the partnership basis adjustment regulations, the regulations relating to amortization of intangible property, and the legislation relating to taxable REIT subsidiaries.

Prior to the Treasury Department, Mr. Sowell was an associate at King & Spalding LLP in Atlanta, Georgia.

Mr. Sowell was chief tax editor of the Florida Law Review and was a graduate editor of New York University's Tax Law Review. Mr. Sowell received an LL.M. in taxation from New York University in 1991, a law degree, with high honors, from the University of Florida in 1990, and his bachelors in business administration, with high honors, from the University of Florida in 1986.

DREW TIDWELL is a manager in the Passthroughs group in the Washington National Tax office of Deloitte Tax LLP. Drew specializes in partnership taxation, with an emphasis on the use of partnerships in financing transactions and restructurings. Drew received his B.S.F.S. (cum laude) from Georgetown University, and his J.D. (cum laude) and LL.M. (with distinction) from the Georgetown University Law Center.

T. WILLIAM TYSSE is co-chair of the firm's employee benefits and executive compensation group. He focuses his practice on employee benefits and executive compensation. He has extensive experience advising public, private and nonprofit clients on all aspects of non-qualified deferred compensation arrangements, including excess and supplemental retirement plans, cash and equity incentive plans, and employment and severance agreements.

Mr. Tysse is particularly experienced with Section 409A requirements, and regularly advises clients in other areas of executive compensation law, including Section 162(m), Section 280G, the SEC's executive compensation proxy disclosure rules and the executive compensation aspects of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Mr. Tysse also advises clients on the tax and securities law aspects of stock option plans, including incentive stock options and employee stock purchase plans. He has experience advising clients on the tax and ERISA-related aspects of qualified retirement plans, including 401(k) plans and employee stock ownership plans, health and welfare plans and other fringe benefits.

Mr. Tysse is a co-author of a BNA portfolio on compensation committees.

THIS PAGE INTENTIONALLY LEFT BLANK