

C.P. Daniel Alvarez

Advisor to the Chief of the Tax Administration Service and former General Director of Revenue for the State of Guanajuato

Mr Alvarez has been serving for the Secretariat of Treasury and Public Finance (SHCP) of Mexico since 1997. Over this period, he has been involved on a variety of international and domestic issues in both tax policy and administration fields, including transfer pricing, multinational taxation, revenue forecasting and fiscal federalism. During 2002, he took a one year leave from the SHCP to serve as Director of Revenue for the State Government of Guanajuato, Mexico. Currently, he is part of an advisory committee to the Chief of the Tax Administration Service (SAT), overseeing a reform project financed by the World Bank aimed at the overhaul of the SAT operations and information systems. Before joining the Mexican government, he worked as a tax consultant for the Mexico City based firm, Chevez, Ruiz, Zamarripa y Cia, S.C.

Since 1995, Mr. Alvarez has been Teacher Fellow of the "Program on Tax Analysis and Revenue Forecasting" (TARF) at Duke University, formerly at Harvard. He has been part of the teaching and advisory staff of the TARF on diverse workshops held in Jordan, Malaysia, India, Ghana, Tanzania, the World Bank, Duke and Harvard Universities. Daniel Alvarez holds a BA in Accounting and a Master in Public Policy from the Autonomous Technological Institute of Mexico (ITAM), Mexico City, and he graduated from the International Tax Program (ITP) of Harvard Law School and the Kennedy School of Government.



Reuven S. Avi-Yonah

*Irwin I. Cohn Professor of Law
University of Michigan School of Law*

Reuven S. Avi-Yonah is the Irwin I. Cohn Professor of Law and Director of the International Tax LLM Program at the University of Michigan Law School. He teaches the basic course on taxation and courses on international taxation, corporate taxation, multinational enterprises and the law, and the origins and development of the corporate form. He has published numerous articles on domestic and international tax issues, and is the author of *U.S. International Taxation: Cases and Materials* (Foundation Press, 2001), *Amortization of Intangibles* (1994) and *The Attribution Rules* (1996), co-author of *Collapsible Corporations* (1995) and *Transfer Pricing: Judicial Strategy and Outcomes* (1995), and co-editor of *Taxation of Financial Instruments* (Clark, Boardman, Callaghan, 1996).

Prof. Avi-Yonah graduated summa cum laude from the Hebrew University in 1983, received a PhD in History from Harvard University in 1986, and received a JD magna cum laude from Harvard Law School in 1989. From 1989 to 1993, Prof. Avi-Yonah practiced tax law in Boston and New York, specializing in the international tax aspects of mergers and acquisitions. From 1994 to 2000 he was Assistant Professor of Law at Harvard Law School. He has served as consultant to the U.S. Treasury and the OECD on tax competition issues, and has been a member of the executive committee of the New York State Bar Association Tax Section and of the Advisory Board of Tax Management, Inc. Prof. Avi-Yonah is fluent in English and Hebrew, has conversational and reading knowledge of French and German, and can read Italian, Spanish and Arabic.



Elizabeth G. Beck

Branch Chief, Branch 6, IRS

Office of Chief Counsel (International), Washington, D.C.

Elizabeth Beck is the Chief of branch 6 in the Office of the Associate Chief Counsel (International), Office of Chief Counsel, Internal Revenue Service. Branch 6 has subject matter responsibility for technical advice and assistance on issues concerning transfer pricing under section 482 and related penalties. Prior to becoming branch chief, she was the Senior Technical Reviewer and an attorney-advisor in branch 6. From mid 1987 through mid 1995, Ms. Beck served as an attorney in District and Regional Counsel Offices of the Office of Chief Counsel. Prior to this time, she held various legal positions involving tax planning and litigation in the private and public sectors. She earned a J.D. and M.B.A. from Drake University and a Masters of Financial Services degree from The American College.



Karen C. Burke

Warren Distinguished Professor of Law

University of San Diego School of Law

Karen Burke received a B.A. from Smith College, an M.A. and Ph.D. from Harvard University, a J.D. from Stanford University and an LL.M. from Boston University. Prior to joining the faculty at USD, Professor Burke was the Dorsey & Whitney Professor of Law at the University of Minnesota Law School, where she taught for 14 years. After graduating from Stanford Law School, she clerked for Judge Robert E. Keeton of the U.S. District Court for the District of Massachusetts and practiced law with Sullivan & Worcester in Boston. Professor Burke teaches and writes primarily in the area of federal income taxation. Her recent articles include "Estate Tax Repeal: Through the Looking Glass." (with Professor Grayson M.P. McCouch) *Virginia Tax Review* and "Contributions, Distributions and Assumption of Liabilities: Confronting Economic Reality" *Tax Lawyer*. She has also published several books in the area of corporate and partnership taxation. Professor Burke is a member of the American Law Institute, and has served as a consultant to the American Law Insti



Michael J. Changaris

Partner – Procopio, Cory, Hargreaves & Savitch LLP

Areas of Practice

Mr. Changaris' practice emphasizes corporate and partnership merger and acquisition transactions for public and private companies; negotiation of joint venture relationships involving foreign and domestic corporations, partnerships and limited liability companies; tax-exempt financing transactions and other corporate and business transactions; Federal, state, local and international tax planning and structuring for corporations, partnerships, REIT's and tax-exempt organizations.

Background

Michael J. Changaris was born in Yuba City, California in 1954. He received his B.A. in economics from the University of California at Berkeley in 1976 and his law degree from the University of California at Hastings in 1979. Mr. Changaris also received his LL.M. in taxation from New York University in 1981. From 1981 to 1982, Mr. Changaris served as an attorney advisor to the United States Tax Court. Prior to joining the Firm, Mr. Changaris was a partner at Sheppard, Mullin, Richter & Hampton, LLP, where he served as the managing partner for that firm's San Diego office during the period 1996-1999. Mr. Changaris currently is a member of the State Board of Equalization Tax Advisory Group, a past member and chairman of the California State Treasurer's Housing Finance Advisory Committee and a past member of the board of directors of the University of California at San Diego Cancer Center Research Foundation. Throughout Mr. Changaris' legal career, he has been an active speaker and frequent lecturer on business and tax planning techniques to professionals as well as to the general public. He currently is a member of the California Bar Association's Business and Tax Sections, and is a member and past Chairman of the San Diego County Bar Association's Tax Section.

Representative Matters

- Represented manufacturing, real estate and technology companies in stock and asset acquisitions and dispositions totaling over \$700 million
- Represented health care facilities in obtaining more than \$100 million of tax-exempt financing
- Represented real estate owners and developers in negotiating a variety of joint venture structures for the ownership and operation of commercial, industrial and retail real properties
- Advised real estate partnerships on structuring tax-free transfers of real estate assets to publicly-traded Real Estate Investment Trusts on a tax-deferred basis through "UPREIT" structures
- Represented numerous real estate owners in structuring exchanges of real estate assets on a tax-deferred basis, deploying both "straight" and "reverse" exchange techniques (and including the creation of tenancy-in-common relationships to facilitate exchanges)
- Successfully represented corporations and individuals before the Internal Revenue Service, State Board of Equalization and the Franchise Tax Board in tax controversies ranging from \$3 million to \$30 million



C. Cabell Chinnis, Jr.

Partner – Mayer, Brown, Rowe & Maw LLP

For the past ten years, Cabell Chinnis has been a member of the Tax Controversy Department in Mayer, Brown, Rowe & Maw. Cabell specializes in those aspects of tax controversy that precede litigation, such as audits, Appeals, Fast Track, and Advance Pricing Agreements. He also has had substantial exposure (especially recently) to controversies regarding privilege, summons, and formal document requests. His cases have involved the usual suspects in a high-technology practice -- cost-sharing and buy-ins, the R&E credit, intercompany services, and executive compensation -- as well as a continuing heavy dose of issues faced by all corporate taxpayers.

Cabell clerked for the Hon. Lewis F. Powell at the United States Supreme Court. Prior to that, he clerked for the Hon. John Minor Wisdom at the United States Court of Appeals for the Fifth Circuit. He was Managing Editor of the Yale Law Journal. He received his J.D. from Yale Law School in 1984; a Kennedy Fellowship from Harvard University's Kennedy School of Government in 1980-1981; and an A.B., magna cum laude, from Princeton University in 1980.

Employment

Mayer, Brown, Rowe & Maw LLP, Palo Alto, 2001 to present (Partner-in-Charge) æ Mayer, Brown, Rowe & Maw LLP, Washington, DC, 1994 to 2001; Partner 1997 æ Sole Practitioner, 1993-1994 æ Latham & Watkins, Washington, DC, 1986-1993 æ Law Clerk to The Honorable F. Powell, Jr., U.S. Supreme Court, 1985-1986 æ Law Clerk to The Honorable John Minor Wisdom, U.S. Court of Appeals for the Fifth Circuit, 1984-1985

Education

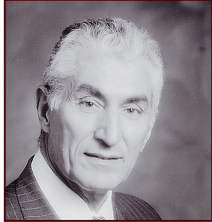
Yale Law School, J.D., 1984; Managing Editor, Yale Law Journal æ Harvard University, Kennedy School of Government, 1980-1981; Kennedy Fellowship æ Princeton University, Woodrow Wilson School of Public Affairs, B.A. magna cum laude, 1980; Phi Beta Kappa

Lectures and Publications

IRS Settlement Initiatives, San Jose State University Contemporary Issues Series on High Tech Taxation, May 2004 æ IBDF, "Guide to International Rulings" (with C. Triplett), 2000 æ "Litigation of Environmental Remediation After Indopco," Federal Bar Association of the District of Columbia æ "Taxability of Discrimination Awards After Burke," NAACP Legal Defense Fund, August 1992 æ "Indopco v. Commissioner and the Deductibility of Takeover Expenses," The Tax Executive, March-April 1992

Admitted

California – District of Columbia – U.S. Tax Court



George L. Damoose

Partner – Procopio, Cory, Hargreaves & Savitch LLP

Areas of Practice

George Damoose specializes in all areas of income, estate, gift, property, sales, use and excise tax matters at the federal, state and local levels, including sophisticated estate planning techniques. Mr. Damoose also advises extensively on business acquisitions, dispositions and structuring business relationships and transactions, and on various corporate and other business entity matters.

Background

Mr. Damoose was born in Grand Rapids, Michigan in 1938. He graduated cum laude from Harvard College in 1959 and received his law degree with honors from Harvard Law School in 1965. Mr. Damoose has been a Certified Law Specialist in Taxation, granted by the California Board of Legal Specialization, State Bar of California since 1973. He is a past Chairman of the Executive Committee of the California State Bar Tax Section. He served as chair of the Taxation Subcommittee of the CEB Joint Advisory Committee. Mr. Damoose is a frequent lecturer on tax planning techniques to professionals as well as the general public. He is listed in Naifeh and Smith, The Best Lawyers in America.

Representative Matters

- Represented sellers in sale of a software business to a large public company
- Handled power cooling company's acquisition of a company in a related business (strategic acquisition)
- Successful major tax controversy representation
- Handled structuring of complex real estate (auto dealership property) acquisition/disposition
- Expert witness (tax) in litigation
- Represented retiring business owner in termination of his interests
- Represents controlling shareholder in major restructuring of business entities and holdings for business and estate planning purposes
- Represented major construction company in purchase of major competitor
- Represented seller in sale of boutique grocery business
- Represented seller in sale of medical equipment manufacturing business
- Represented buyer in acquisition of a division of NYSE company



Ambassador Jeffrey Davidow

Immediate Past U.S. Ambassador to Mexico

Ambassador Jeffrey Davidow assumed the presidency of the Institute of the Americas on June 1, 2003. Upon completion of 34 years in the State Department, he retired as America's highest ranking diplomat, one of only three people to hold the personal rank of Career Ambassador.

During his Foreign Service career, Amb. Davidow focused much of his efforts on improving relations with Latin America. He served in increasingly senior positions in the U.S. embassies in Guatemala, Chile, and Venezuela, and then later returned to Venezuela as ambassador from 1993-1996. From 1996 to 1998, he was the State Department's chief policy maker for the hemisphere, serving in the position of Assistant Secretary of State. He then served as ambassador to Mexico from 1998 to 2002. Initially appointed to that position by President Clinton, he was asked to remain in his post for an additional 18 months by President Bush.

Early in his Foreign Service career, he served as a congressional staff aide in a program organized by the American Political Science Association. In that capacity, he organized in 1979 the first congressional hearings on the possibility of establishing a free trade area for North America. On another occasion, he spent an academic year at Harvard University's Center for International Affairs where he wrote a book, later published by Harvard, on negotiation.

After leaving Mexico in September 2002, he returned to Harvard to become a Visiting Fellow at the John F. Kennedy School of Government and the David Rockefeller center for Latin American Studies. During the 2002-03 academic year, he worked extensively with undergraduate and graduate students and wrote a book on U.S.-Mexican relations. "The US and Mexico: The Bear and the Porcupine" was first published in Spanish in Mexico by Casa Editorial Grijalbo and in English by Markus Weiner Publishers in April, 2004.

Amb. Davidow graduated from the University of Massachusetts (BA, 1965) and the University of Minnesota (MA 1967). He also did postgraduate work in India (1968) on a Fulbright travel grant. He holds an honorary doctor of laws from the University of Massachusetts (2002). He has been married since 1969 to the former Joan Labuzoski.



Paul A. DiSangro

Associate – Mayer, Brown, Rowe & Maw LLP

Experience

Tax litigation and appeals • IRS audits and appeals • international tax issues • transfer pricing

Employment

Mayer, Brown, Rowe & Maw LLP, 2003 to date • Morrison & Foerster, 1998-2003 • Baker & McKenzie, 1995-1998

Education

University of Miami School of Law, J.D. magna cum laude, 1995; Reid Scholar; Order of the Coif; University of Miami Law Review • Georgetown University Law Center, LL.M. in Taxation, 1997 • Georgetown University, B.A. magna cum laude, 1991

Admitted

California • District of Columbia • Florida • U.S. Tax Court



M. Carr Ferguson

*Visiting Professor of Law and Advisor to the Graduate Tax Program
University of San Diego School of Law*

Carr Ferguson is a senior counsel to Davis Polk & Wardwell and a retired partner in that firm. His practice concentrated on federal and international taxation of corporations and individuals, principally in the areas of business transactions, including sales, acquisitions, financing and insolvency arrangements. He graduated from Cornell University in 1952 and received his law degree from Cornell Law School in 1954. From 1954 to 1959, Professor Ferguson served as a trial attorney and special assistant to the Attorney General in the Tax Division. He earned his LL.M. in taxation from the New York University School of Law in 1960, and for the next 17 years was a professor of law at the University of Iowa, Stanford University and New York University (where he was the Charles L. Denison Professor of Law). From 1977 until 1981, he was the assistant attorney general of the United States in charge of the Tax Division of the Department of Justice. Professor Ferguson is the author of several books and articles on aspects of federal taxation. He is a member of the American Bar Association and former chairman of its tax section, as well as a member of the New York State and New York City bar associations.



John I. Forry

Of Counsel – Withers Bergman LLP

Background

- ...B.A., 1966, Amherst College
- ...J.D., 1969, Harvard Law School
- ...Joined the firm as of counsel in 2004

Expertise

- ...Taxation
- ...Business law

Memberships

- ...American Bar Association
- ...California Bar Taxation Section Legislation Group
- ...Los Angeles County Bar Association
- ...Los Angeles International Tax Forum
- ...International Bar Association
- ...International Fiscal Association
- ...Advisory Group to the U.S. Commissioner of Internal Revenue
- ...Advisory Board to WorldTrade Executive, Inc.

Bar Admissions

- ...State of New York
- ...District of Columbia
- ...State of California
- ...United States Tax Court
- ...United States Supreme Court

Publications/Speaking Engagements

- ...Author and Editor of *A Practical Guide to Foreign Investment in the United States*, editions in English, French, German, Japanese and looseleaf, 1978-1995.
- ...Author of "Planning Your Project Structure," *International Treasurer*, 1995.
- ...Co-Author of "U.S. Tax Planning for Individual Investors," *Special Report, Direct Investment in North America*, 1995.
- ...Co-Author and Co-Editor of *Joint Ventures in the United States*, editions in English and Chinese, 1988 and 1994.



Lic. Mauricio Bravo Fortoul, Esq.

Ortiz, Sosa Ysusi y Cia, S.C.

CURRENT POSITION:

Partner of the tax firm Ortiz, Sosa, Ysusi y Cía., S.C.

PROFESIONAL ESTUDIES:

Attorney at Law, Escuela Libre de Derecho.

Specialty Studies:

- | | |
|---|--------------------------|
| • Tax Law | Universidad Panamericana |
| • Economic and Corporate Law | Universidad Panamericana |
| • Constitucional Law | Universidad Panamericana |
| • Civil Law | Escuela Libre de Derecho |
| • Introduction to the
North American Legal System. | University of Wisconsin |

OTHER ACTIVITIES:

Member of:

- Internacional Bar Association, Tax Committee
- Mexican Bar, Public Finance and Tax Committee.
- Mexican Public Accountants Association, Tax Investigation Committee.
- Mexican Institute of Finance Executives, National Tax Committee.

Author of diverse publications about tax subjects, such as:

- “Unidades de Inversión, Tax Regime”
- “Foreign residents payable Interest, Tax Regime”
- “Tax Haven Investments, Analysis of the 1997 Tax Reform”
- “Tax effects of the independent professional services concept”
- “Mexican Real Investments Trusts, Practical Mexican Tax Strategies”
- Coauthor and Coordinator of the statement “Integral Tax Reform” at the Mexican Institute of Finance Executives.

Lic. Alfredo Gutiérrez Ortiz - Mena

*Chief Counsel of the Mexican Tax Administration Service (Administrador General Jurídico de Ingresos – Servicio de Administración Tributaria
(SAT – IRS Equivalent)*



Lic. Enrique Hernández-Pulido

Procopio, Cory, Hargreaves & Savitch LLP

Areas of Practice

Mr. Hernández-Pulido is a licensed attorney in Mexico and is awaiting his results from the State Bar of California. His practice includes assisting in international tax planning and related international matters, particularly with Mexico and U.S.-Mexican legal matters. Mr. Hernández-Pulido assists in the development of business transactions, worldwide investment and financing structures, planning for worldwide income and estate and inheritance taxes.

Background

Enrique Hernández-Pulido was born in Mexico City in 1967. He received his Mexican law degree (Licenciatura en Derecho) from Universidad Iberoamericana, where he graduated in 1992. Mr. Hernández-Pulido obtained a joint L.L.M./ITP degree in international taxation and tax policy from Harvard Law School in 1995, earning a special certificate of merit for excellence in research and writing for his Master's thesis titled "Alternatives for Taxing Financial Services through a VAT in Mexico." He is also a graduate of the University of Texas at Austin's McCombs School of Business and of the Instituto Tecnológico de Estudios Superiores de Monterrey (Tec de Monterrey), obtaining two distinct MBA degrees from the respective institutions.

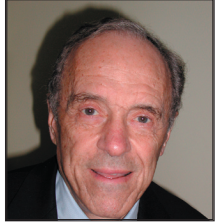
Mr. Hernández-Pulido worked for several years in the Mexican government in the areas of tax, finance and administration, acting as Subprocurador Fiscal de la Federación (Under Fiscal Federal General Attorney) in charge of consultation and legislative issues, Director General Jurídico (Legal General Director) of IPAB and Director Jurídico (General Counsel) of FIDELIQ. Before his public career, Mr. Hernández-Pulido was an associate attorney for the law firm of Bryan, González Vargas y González Baz in Mexico City. He has served on the Board of Directors for both public and private organizations in Mexico. Mr. Hernández-Pulido has published articles on tax law and policy and has directed several tax related professional theses. Before coming to San Diego, he was on the faculty at ITAM University in Mexico City teaching advanced courses in tax law. Mr. Hernández-Pulido is an active member of the Barra Mexicana de Abogados (Mexican Bar), the Club Harvard de Mexico and Harvard Law School Alumni Association - Mexico.

Representative Matters

- Assists in structuring complex inbound tax plans for foreign individual clients
- Assists in structuring complex estate plans for foreign individual clients with economic U.S. interests and beneficiaries
- Assists in the representation of Mexican manufacturing and services companies with U.S. companies
- Assists in structuring new business entities such as limited liability companies and corporations
- Assists in structuring international joint ventures and international reorganizations
- Assists in the representation of multi-national families (with a focus on Mexico) in developing worldwide income, estate and inheritance tax and international wealth preservation structures

Languages

English and Spanish



Robert Herzstein

Of Counsel – Miller & Chevalier

- Member, Miller & Chevalier, Washington, D.C.
- Under Secretary for International Trade, U.S. Department of Commerce, during the Carter Administration.
- Lead counsel to Mexico in negotiating and implementing the North American Free Trade Agreement; previously served as a counsel to Canada and to Israel as they negotiated free trade agreements with the United States.
- Advised various governments, including Canada, Mexico, Switzerland, Israel, Korea, and Japan, on trade negotiations and disputes, and on regulatory reforms designed to improve the climate for foreign investment.
- Represented international companies and governments in US courts and international tribunals.
- Board of Directors — The Council of the Americas, The International Law Institute, and Partners for Democratic Change (conflict resolution and civil society building in developing democracies). Member of the Council on Foreign Relations and the American Society of International Law.
- Lecturer in international trade law, Harvard Law School: NAFTA and Lawmaking in the Global Economy.
- Previously served as a partner at Arnold & Porter and Shearman & Sterling.
- A.B. and L.L.B. degrees, magna cum laude, from Harvard University.

Harry J. Hicks, III (“Hal”)

IRS Chief Counsel (International)

Hal Hicks serves as the Associate Chief Counsel (International) in the Office of Chief Counsel at the IRS. In that role he supervises over 120 international tax professionals, including those professionals in the Advance Pricing Agreement Program. This group is responsible for drafting and negotiating Treasury regulations, published rulings, private rulings, TAMs, Closing Agreements, and APAs in all areas of International Tax. It also closely advises and works with the Field on matters relating to tax controversy and litigation involving International Tax issues.

Hal is an expert in a wide range of International Tax areas, particularly International M&A, foreign tax credit, and subpart F income. Prior to coming to the Chief Counsel, he had represented numerous multinational corporations on both inbound and outbound planning and tax controversy matters. He also has substantial corporate tax experience. Hal brings years of private practice experience to the ACCI position. Before becoming ACCI, Hal was a Partner in the international law firm of Mayer, Brown, Rowe & Maw. Prior to that he was a Partner and Deputy National Director of International Tax Services at Ernst & Young. He had previously been a partner at Caplin & Drysdale.

Hal received an L.L.M. in taxation from New York University in 1991, a J.D. from the University of Virginia School of Law in 1985, and a B.A. from the College of William & Mary in 1981. Hal is a member of the Advisory Board at the GW/IRS institute on International Tax and a member of the Tax Section of the ABA. He has for many years been an Adjunct Professor at Georgetown University Law Center. Hal is a frequent lecturer on international tax topics.

Hal is the proud father of three intelligent, athletic, good looking boys (who obviously take after their mother).



James Hill, Esq.

*Sr. Manager, International Tax Services/Global Transfer Pricing
Deloitte & Touche LLP*

Jim has over thirteen years experience working on tax and business matters in public accounting and law firms, focusing exclusively on state and international transfer pricing and international taxation matters for the last six years. He assists clients in a variety of industries with complex transfer pricing issues and specializes in assisting corporate clients structure the ownership of their valuable intangible property in international and domestic transactions undertaken to reduce, respectively, effective world-wide, or state, income tax rates.

Jim's recent engagements also include preparing transfer pricing planning and documentation studies, preparing Advance Pricing Agreement submissions, and assisting clients resolve Internal Revenue Service transfer pricing audits and disputes.

Jim is licensed as both a Certified Public Accountant and an attorney in the states of California and Washington. In addition to his public accounting and law firm experience, Jim has extensive teaching experience. While attending Notre Dame, Jim was an adjunct Professor of Accountancy in the Notre Dame Business School and he has served as an adjunct Professor of Taxation in Golden Gate University's Masters in Taxation program in Los Angeles. In the last several years Jim has served as an instructor at The Council for International Tax Education (CITE) transfer pricing seminars and at the California State Bar Association's Tax Section 2003 Annual Meeting.

Mr. Hill's recent publications include:

"Proposed Regulations Recharacterize the Provision of Services as a Transfer of an Intangible Asset for U.S. Transfer Pricing Purposes, but Give No Guidance as to How, and When, To Do So," California Tax Lawyer, Spring 2004, Volume 13, Number 2, 8

"Proposed Regulations Clarify Rule for Legal Ownership and Allocation of Income From Intangibles For U.S. Transfer Pricing Purposes But Raise Other Unresolved Issues" California Tax Lawyer, Winter 2004, Volume 13, Number 1, 29

"Transfer Pricing for the Cross Border Transfer of Intangibles Between Controlled Parties – How the "Commensurate with Income" Standard Exacerbates the Uncertainty Existing in this Contentious Area," California Tax Lawyer, Summer 2003, Volume 12, Number 3, 10

Education

Bachelor of Arts degree in Business Administration (Accounting) – University of Washington

Juris Doctor - University of Notre Dame Law School

Masters of Laws (in Taxation) - New York University School of Law.

Kurt Kawafuchi

Director

Department of Taxation, Hawaii

Cabinet member; Deputy Director of Taxation, Supervisor, Tax Division, State of Hawaii Department of Attorney General. Professor Kawafuchi was appointed as the Deputy Director of Taxation in Governor Lingle's cabinet on January 15, 2003. He also supervises the Tax Division which represents the State in all tax litigation in federal and state courts, and acts a tax counsel to the Department of Taxation, the Governor, and the Legislature. The Tax Division also acts as parens patriae supervising charities and nonprofits. Prior to November, 1999, Kurt practiced law at Goodsell Anderson Quinn & Stifel, and focused his practice on tax law, business and international estate planning, and representing clients in civil and criminal tax controversies and litigation. From 1986-1992, he was a Trial Attorney with the U.S. Department of Justice, Tax Division, Washington, D.C., and represented the IRS in the federal and state courts in Hawaii and California. Kurt is licensed as an attorney and C.P.A. in Hawaii and California. He is a Certified Tax Law Specialist, State Bar of California Board of Legal Specialization. Kurt has served as Chairs of the HSBA Tax Section and the HSCPA Tax Committee, and is currently a director of the HSCPA. He teaches tax and business courses at the University of Hawaii at Manoa and Hawaii Pacific University. In 1987, he received his Masters in Laws (LL.M.) in Taxation from Georgetown University Law Center.



Walter Kolligs

Principal

Ernst & Young LLP

Walter M. Kolligs is a principal in the International Tax Services Group of Ernst & Young LLP and is based in the San Francisco office. He graduated cum laude from Cornell Law School and holds an undergraduate degree in Economics from the College of William and Mary and a masters degree in accounting from Northeastern University. He advises a diversified base of clients on inbound and outbound international tax planning matters, including acquisition planning, offshore holding structures for the development and exploitation of intangibles, foreign tax credit management and Subpart F planning. Prior to joining Ernst & Young, he practiced as a tax attorney with Thelen Marrin Johnson & Bridges and Jeffer Mangels Butler & Marmaro. He is a member of the State Bar of California (Chair, International Tax Committee, Section of Taxation), the American Bar Association (Section of Taxation), the International Fiscal Association, and is a certified public accountant. He is an adjunct member of the faculty of the School of Taxation, Golden Gate University, where he teaches international mergers and acquisitions.

William H. Kronberger Jr.

Chief Judge

San Diego Probate Court



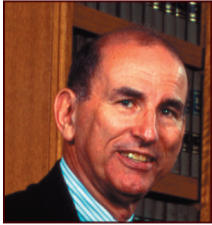
Hon. David Laro

Visiting Professor of Law

University of San Diego School of Law

David Laro, who has visited USD annually since 1998, was appointed by President George H.W. Bush to the U.S. Tax Court in 1992. He practiced law in Flint and Ann Arbor, Michigan, for 24 years, specializing in tax law. Judge Laro graduated from the University of Michigan, and received his J.D. from the University of Illinois Law School and his LL.M. from New York University School of Law. He was a regent of the University of Michigan, a member of the State Board of Education, and chairman of the State Tenure Commission in Michigan. In 1985, Judge Laro co-founded Republic Bancorp, a Michigan bank holding company rated as the best of all mid-sized banks in the United States. He was the founder and chairman of the Board of Directors of Republic Bank Ann Arbor, a position he held until he became a federal judge.

Judge Laro has authored numerous articles on taxation published in the American Bar Association Journal, the University of Illinois Law Review, and other publications. He is a consultant on Russian tax reform under a project through USAID, and he is a commentator for the American Bar Association's Central and East European Law Initiative on the draft laws of Uzbekistan, Kazakhstan, Slovakia and Ukraine. He is also a member of the American College of Tax Counsel. Among the noteworthy cases decided by Judge Laro are Simon (depreciation of antique musical instrument), Mandelbaum (lack of marketability discount), Wal-Mart (inventory shrinkage), ACM Partnership (corporate tax shelter) and Norwest (capitalization of salaries).



Herbert I. Lazerow

*Professor of Law
University of San Diego School of Law*

Herbert Lazerow received his A.B. from the University of Pennsylvania, his J.D. from Harvard University, his LL.M. from George Washington University and his D.E.S.S. from the Université de Paris I Panthéon-Sorbonne. Professor Lazerow was a lawyer for the U.S. Internal Revenue Service Chief Counsel's Office, where he drafted legislation and regulations, and helped negotiate tax treaties. Professor Lazerow practiced transactional tax work with the Paris office of a New York-based law firm. He was the editor-in-chief of the International Tax Journal, and has taught at the University of Louisville and the Université de Paris X Nanterre. Elected to membership in the American Law Institute, he has served on its Consultative Committee for the Federal Income Tax Project. Professor Lazerow is the author of "OECD Draft Influence on U.S. Income Tax Treaties" and numerous law journal articles on tax problems. He is director of the Institute on International and Comparative Law at the University of San Diego.

Ms. Mae J. Lew

IRS Chief Counsel (International)

Ms. Lew is a senior attorney in the Office of Chief Counsel (International), Internal Revenue Service, in Washington, D.C., where she is responsible for a variety of foreign litigation matters, including exchange of information and foreign information discovery. Prior to joining International, Ms. Lew was assigned to the Department of the Treasury, where she handled a number of high-profile matters for Treasury's General Counsel. Ms. Lew was also with the Associate Chief Counsel's office in Boston, Massachusetts, where she served over 17 years as a litigating attorney on a variety of tax issues in the Tax Court, and a Special Assistant United States Attorney for the Department of Justice in the Bankruptcy Court. She received a J.D. from the University of Wyoming (with honors) and an L.L.M. in Taxation from Boston University.

Dennis Lilly

*Visiting Professor
University of San Diego School of Law*

Education:

B.S., Georgetown University School of Foreign Service LL.B., University of Virginia School of Law LL.M., New York University School of Law

Professor Lilly was appointed teaching assistant at Catholic University School of Law in Washington, D.C., for two years, before serving as law clerk to Judge Edmund L. Palmieri, U.S. District Court for the Southern District of New York. He practiced tax law in Manhattan while earning the Master of Laws degree in Taxation at New York University School of Law. He is Professor of Taxation Emeriti at the University of Santa Clara School of Law and has been a Visiting Professor at the University of San Diego teaching federal taxation, state and local taxation, and estate planning. Professor Lilly is a specialist in the area of international tax law.

Lic. Fernando Lorenzo

Director of Administrative Tax Rulings for International
(Administrador de Consultas y Autorizaciones)



Patrick W. Martin

Partner – Procopio, Cory, Hargreaves & Savitch LLP

Areas of Practice

Mr. Martin is the partner in charge of the Tax Team. His practice emphasizes international tax planning and related international law matters. He represents foreign individuals, multi-national families, companies, international athletes, entertainers and entertainment groups in such areas as developing worldwide investment and financing structures, international tax treaty planning strategies and planning worldwide income, estate and inheritance taxes. He helps resolve and plan for international tax controversies and develops international wealth preservation structures to compliment the client's international investments and business transactions.

Background

Mr. Martin was born in Durango, Colorado in 1964. He received his law degree from the University of San Diego School of Law in 1992 where he was a Thomas More scholar, and also studied international law (Régimen Jurídico de Los Negocios Internacionales en México) at the celebrated Mexican law school, La Escuela Libre de Derecho in Mexico City. Mr. Martin was a summer associate with the IRS District Counsel (Treasury Dept.). He is the current chair of the International committee, Taxation Section of the State Bar of California. Mr. Martin is a former chairman and current member of the San Diego County Bar Taxation Section and a member of the International Law and Taxation Sections of the State Bar of California and American Bar Association. He is also licensed to practice in Washington, D.C. and is a member of the International Tax Planning Association, International Fiscal Association, and the U.S. Tax Court.

Representative Matters

- Represents various multi-national families in developing worldwide income, estate and inheritance tax and international wealth preservation structures including advising and defending audits by tax authorities
- Represents various Mexican, Latin American, Asian, South Pacific and European manufacturing, technology and agricultural companies with U.S. and worldwide joint venture, distribution and sales companies
- Represents international entertainers (including various Grammy Award winners) regarding tax planning considerations of their worldwide publishing, promotion, concerts, tax-exempt foundations, sales, and related activities
- Represented several international estate tax audits before the IRS, including successfully obtaining several U.S. estate tax refunds of several hundreds of thousands of U.S. dollars
- Represents various foreign families and individuals regarding pre-immigration and pre-expatriation planning to avoid and/or limit U.S. income, estate and gift tax consequences prior to: (a) immigrating into and taking up tax residency or domicile in the U.S., or (b) expatriating from the U.S.
- Represented internationally renowned athlete by successfully negotiating the reduction of a proposed Mexican withholding tax (with Mexican co-counsel) by several hundred thousand U.S. dollars

Lectures and Papers

Mr. Martin is frequently asked to speak at international tax and law conferences. He has also written extensively on matters of international tax law and a list of published articles can be provided upon request.

Languages

English and Spanish



Patricia McCarroll

*Chief, California Branch
IRS Advance Pricing Agreement Program*

Professional Experience

Chief, Branch 4, APA Program (2001 - Present)
Senior Tax Counsel/Senior Director, Sony Corporation of America New York, NY (1990-2000)
Tax associate, Spengler Carlson Gubar Brodsky & Frischling New York, NY (1987-1990)
Tax associate, Finley, Kumble, Wagner, et al New York, NY (1982-1987)

Education

LL.M. (in Taxation) - New York University School of Law, 1988 J.D.
New York University School of Law, 1982
M.A. (English) - Hunter College (CUNY), 1967
B.A. - College of New Rochelle, 1964

Bar Admissions

U.S. Supreme Court - 1994
U.S. Tax Court - 1983
U.S. District Court - 1983 (New York, Southern and Eastern Districts)
New York State - 1983

John J. Merrick

*Special Counsel to the Associate Chief Counsel (International)
Office of Associate Chief Counsel (International)*

John Merrick is a Special Counsel to the Associate Chief Counsel (International) in the Office of Chief Counsel. As a Special Counsel, Mr. Merrick reviews regulations, notices, revenue rulings, technical advice memoranda and private letter rulings. Mr. Merrick specializes in international mergers and acquisitions, but also has significant involvement in other areas, including dual consolidated losses, foreign tax credits and foreign currency.

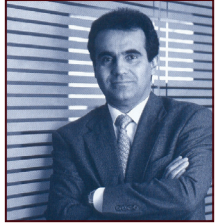
Prior to joining Chief Counsel, Mr. Merrick practiced international tax in the national offices of two accounting firms in Washington. He also practiced international and corporate tax in Chicago with an accounting firm and a law firm.

Mr. Merrick holds a Bachelors in Business Administration in accounting from Loyola University Chicago, summa cum laude, where he also earned his J.D., cum laude, and was a member of the Loyola Law Journal. He obtained an LL.M. in Taxation from the De Paul College of Law. He is a member of the Illinois State Bar and the General Bar for the United States District Court for the Northern District of Illinois. He also passed the Certified Public Accountant exam.

Mr. Merrick is a frequent speaker and writer on international tax issues.

C.P. Mauricio Monroy

Galaz, Yamazaki, Ruiz Urquiza, S.C.



Lic. Gabriel Ortiz Gomez

Ortiz, Sainz y Erreguerena, S.C.

Born in Oaxaca City, Oaxaca, México 1953

Education

- Attorney at law. Escuela Libre de Derecho (1979)
- International Tax Institute. University of Wisconsin Law School (1994)

Languages

Spanish and English

Professional practice

- Ortiz, Sainz y Erreguerena, S.C. Attorneys at Law. Partner
- Parás, Ulibarri y Asociados, S.C. Tax Counselors. Partner (1983/1988)

Other activities

- Professor. Tax Law Post graduate- course. (Escuela Libre de Derecho).
- Professor. Tax Law Master Degree (Instituto Tecnológico Autónomo de México, A.C. (ITAM) (1984).

Speaker, among others at:

- Mexican Bar. (Barra Mexicana, Colegio de Abogados, A.C.).
- IFA Grupo Mexicano, A.C.
- National Employers Syndicate. (Confederación Patronal de la República Mexicana).
- Mexican Institute of Financial Executives. (Instituto Mexicano de Ejecutivos de Finanzas).
- Mexican Public Accountants Association. (Colegio de Contadores Públicos de México, A.C.)
- Mexican Institute of Public Accountants. (Instituto Mexicano de Contadores Públicos de México, A.C.)
- National Association of Corporate Lawyers. (Asociación Nacional de Abogados de Empresa).
- Tax Specialists National Association. (Asociación Nacional de Especialistas Fiscales, A.C.)
- College for Secretaries and Actuaries from the Federal Tax Court
- Federal Tax Court. (Tribunal Fiscal de la Federación) (For six years).
- Supreme Court Secretaries Association. (Colegio de Secretarios de la Suprema Corte de Justicia).
- American Chamber of Commerce
- The American Conference Institute (New York, N.Y.)
- World Trade Institute (Chicago Ill., Houston, Tx. and New York, N.Y.)

Co-author

- Analysis of the Fiscal Amendments. ("Análisis de las Reformas Fiscales". Ed. Diana. 1984/1988).
- Transfer Pricing in México, International Bureau of Fiscal Documentation, Amsterdam (1995).
- International Tax Treaties, Ortiz, Sainz y Tron, S.C., Ed. Themis, (1998).
- International Custom Treaties, Ortiz, Sainz y Tron, S.C., Ed. Themis, (1998).

Author

- Author of several articles and studies regarding tax matters, among others, for the Federal Tax Court and Mexican Bar. (Tribunal Fiscal de la Federación y Barra Mexicana, Colegio de Abogados, A.C., Instituto Mexicano de Ejecutivos de Finanzas, Nacional Financiera).

Member

- Mexican Bar - Public Finances and Tax Law Committee. Ex-Chairman. (Barra Mexicana, Colegio de Abogados, A.C.- Comisión de Finanzas Públicas y Derecho Fiscal).
- International Fiscal Association - Mexican Group (IFA Grupo Mexicano, A.C.)
- Mexican Institute of Financial Executives - Tax Committee. Ex-Member. Instituto Mexicano de Ejecutivos de Finanzas, A.C.
- National Association of Corporate Lawyers. (Asociación Nacional de Abogados de Empresa A.C.).
- National Employers Syndicate - Fiscal Committee. Ex-Chairman. (Confederación Patronal de la República Mexicana - Comisión Fiscal).
- Entrepreneurial Coordinator Counsel - Tax Committee. Ex-Member. (Consejo Coordinador Empresarial - Comisión Fiscal).
- Mexican Institute of Public Accountants Tax Committee. Ex-Member. (Instituto Mexicano de Contadores Públicos, A.C.)

Lic. Juan José Paullada

Former Mexican fiscal federal attorney

Lic. José Luis Pérez Rocha

Mexican real estate and foreign investment lawyer



Gary B. Perl

Fragomen, Del Rey, Bernsen & Loewy, LLP

Gary B. Perl is a Partner in the San Diego office of Fragomen, Del Rey, Bernsen & Loewy, LLP, the world's leading global corporate immigration law firm. He graduated from the University of The Witwatersrand, Johannesburg, South Africa (B.Com., 1974) and the University of The Witwatersrand, Johannesburg, South Africa (LL.B., 1978). Mr. Perl has been licensed to practice law abroad since 1979 and in California since 1986. Mr. Perl is also admitted to practice in Texas.

Mr. Perl has been involved in international law since the mid-1980s and has handled a variety of matters pertaining to various aspects of law across the borders. He has lectured in Corporate Law abroad and has testified as an expert on foreign law in the United States District Court.

Mr. Perl is currently a member of the International Trade Advisory Board of North County Chamber Association, San Diego. He was the 1998 and 1999 Chair of the San Diego County Bar Association International Law Section. Mr. Perl was the 1999 Chairman of the Board of the British American Chamber of Commerce, San Diego Chapter, and was the 1998 President. Mr. Perl is a current member and served as the 1997-1998 Vice-Chair of the San Diego Chapter of the American Immigration Lawyers Association (AILA), an affiliate of the American Bar Association (ABA). Mr. Perl served as the 1997 Co-Chair of the Program Planning Committee for the San Diego County Bar Association International Law Section and in 1997 served on the American Electronic Association (San Diego) Human Resources Committee. In 1995, Mr. Perl served on the San Diego World Trade Center Association Advocacy Committee.

Mr. Perl is also a member of the Immigration Law Practitioners' Association, International Bar Association, San Diego World Trade Center Association, San Diego Society for Human Resource Management, National Human Resources Association, Employers Group, and the Immigration Law, International Law, and Business Law Sections of the San Diego County Bar Association.

Mr. Perl has written and published articles on immigration law and lectured on immigration law to lawyers, private organizations, bar associations, and educational institutions including presentations at International Bar Association (IBA) conferences in Berlin, Germany, and New Delhi, India. Mr. Perl teaches Immigration Law (business visas and Form I-9 compliance) on behalf of the Employer's Group to human resource professionals. Mr. Perl also teaches the Paralegal Immigration Law course at the University of California, San Diego (UCSD).



Richard Crawford Pugh

*Distinguished Professor of Law
University of San Diego School of Law*

Richard Pugh joined the University of San Diego School of Law faculty as a distinguished professor of law in 1989. Professor Pugh was a partner in the New York law firm Cleary, Gottlieb, Steen & Hamilton and an adjunct professor of law at Columbia University from 1969 to 1989. He was a full-time tenured professor of law at Columbia Law School from 1961 to 1969 and also served as deputy assistant attorney general in the Tax Division of the U.S. Department of Justice from 1966 to 1968.

Professor Pugh is a graduate of Dartmouth College and Columbia Law School, and holds a B.A. (Jurisprudence) from Oxford University, where he was a Rhodes Scholar. He was a member of the Columbia Law Review editorial board. Professor Pugh teaches and writes in the areas of international tax, international law, and international criminal law and human rights. He has published four books and numerous articles on foreign taxation and corporate taxation. He is a member of the American Law Institute and a Fellow of the American College of Tax Counsel.



Liliana Sandoval

Associate – Procopio, Cory, Hargreaves & Savitch LLP

Areas of Practice

Ms. Sandoval is an attorney with Procopio, Cory, Hargreaves & Savitch LLP. Her practice includes assisting in international tax planning and related international matters, particularly with Mexico and U.S. – Mexican legal matters. She assists in the development of business transactions, worldwide investment and financing structures, planning for worldwide income, estate and inheritance taxes.

Background

Liliana Sandoval was born in Mexico City. She lived in Guadalajara, Mexico, where she received her Mexican law degree (Licenciatura en Derecho) at the Universidad Panamericana, graduating with honors in 1999. Ms. Sandoval obtained her cedula and became licensed to practice in Mexico in December of 2000. She obtained an L.L.M. in Comparative Law degree from the University of San Diego School of Law in 2002 and was admitted to the California Bar in June 2003. Ms. Sandoval is a member of the Taxation Section of the San Diego County Bar Association and the State Bar of California. She is also a member of the U.S. District Court, Southern District of California and the U.S. Tax Court. Liliana is a winner of a 2004 Women Who Mean Business Award, presented by the San Diego Business Journal to women who have made outstanding contributions to their professions and the San Diego community.

Representative Matters

- Assists in the representation of Mexican manufacturing and services companies with U.S. companies
- Assists in structuring new business entities such as limited liability companies and corporations
- Assists in structuring international joint ventures and international reorganizations
- Assists in the representation of multi-national families (with a focus on Mexico) in developing worldwide income, estate and inheritance tax and international wealth preservation structures

Languages

English and Spanish



Jon P. Schimmer

Associate – Procopio, Cory, Hargreaves & Savitch LLP

Areas of Practice

Mr. Schimmer focuses his practice on all areas of federal, state, local and international tax matters, with an emphasis on income tax issues at the corporate, limited liability company and partnership level, including formations, acquisitions, mergers and reorganizations, and liquidations. Mr. Schimmer also advises individuals with respect to income, estate, and gift tax issues, and represents businesses and individuals in connection with Internal Revenue Service and Franchise Tax Board audits and controversies.

Background

Mr. Schimmer was born in Concord, California in 1970. He attended Pepperdine University and received his Bachelor of Science degree in accounting in 1992. Mr. Schimmer received his Juris Doctor degree from the University of San Diego School of Law in 2001, where he graduated cum laude, and where he was a member of the San Diego Law Review and the San Diego chapter of the Order of the Coif. In 2001, he also received his LL.M. degree in taxation from the University of San Diego School of Law, graduating magna cum laude, and was admitted to practice law in California in 2002. He is a member of the State Bar of California Taxation Section, and is co-chair of the San Diego chapter of the Young Tax Lawyers of the State Bar of California Taxation Section. Mr. Schimmer is licensed by The California Board of Accountancy as a Certified Public Accountant. Prior to beginning law school, Mr. Schimmer was the chief financial officer for Pueblo Investments, a closely held real estate development and custom home building corporation.

Representative Matters

- Representation of real estate developers and investors in negotiating acquisitions, exchanges and sales, and advising with respect to tax minimization or deferral
- Advised technology corporation regarding structure of stock option plan and stock bonus plan to maximize founder tax benefits prior to multi-million dollar merger
- Advising individuals on estate planning techniques for minimizing gift and estate taxes through use of trusts and family limited partnerships
- Representation and related tax planning for negotiating operating agreements, structuring financing, and organization of limited liability companies
- Formation of nonprofit corporations and representation with respect to obtaining and maintaining federal and state tax exempt status
- Successful tax controversy representation



Richard Shaw

*Partner – Higgs, Fletcher & Mack LLP
Distinguished Adjunct Professor, USD School of Law
Immediate Past President, ABA Taxation Section*

Richard A. Shaw is the immediate past chair of the American Bar Association Section on Taxation. He received his B.A. from the University of Oregon and his J.D. and LL.M. in taxation from New York University School of Law. He has authored many articles published in national tax journals, including the Tax Law Review, the Journal of Taxation, USC Major Tax Planning, the Tax Lawyer, and the Journal of S Corporation Taxation, as well as the San Diego Law Review. He has been editor of the Oregon Law Review, the Federal Bar Journal, the Tax Lawyer, and the Journal of S Corporation Taxation; and is currently an editor of the Journal on Business Entities. Professor Shaw lectures nationally on tax topics and has testified before Congress on corporate tax legislation. He was honored with the California State Bar's highest tax award when he was given the 1985 V. Judson Klein Honorary Award by the Taxation Section of the State Bar. Professor Shaw has served as vice chair and as a council director of the American Bar Association Taxation Section; chair of the ABA Committee on Subchapter S Corporations; chair of the California State Bar Taxation Section; and chair of the Western Region Tax Bar Association and the San Diego County Bar Association Business Law Section. He is also a fellow of the American College of Tax Counsel and the American Bar Foundation.



Simón Somohano

Partner – Deloitte & Touche, Tijuana

Simon Somohano is a Transfer Pricing and Anti-dumping Partner at Deloitte & Touche Tijuana where he currently is responsible for supervising the application of tax, economic and financial criteria in transfer pricing and valuation analysis. He provides transfer pricing services to a wide range of multinational corporations in the manufacturing, energy, retail and service industries.

He has represented numerous maquiladoras clients in the negotiations of advanced pricing agreements (APA) with Mexican and U.S. tax authorities. In this venue, he obtained on behalf of a U.S. company the first-even break-even APA in Mexico.

Mr. Somohano also provides economic, and technical assistance to corporations involved in anti-dumping investigations in Mexico. In this field, he obtained on behalf of a U.S. beef exporter, the first revocation of a final antidumping duty in Mexico.

He has been a guest speaker in several conferences and seminars related to Mexico's transfer pricing, international trade, and economic performance, including Legal, Tax and Financial Aspects of Doing Business in Mexico, CITE, Santa Monica, CA, June, 2001; Mexican Fiscal Reform, Otay Mesa Chamber of Commerce/Western Maquiladora Trade Association, San Diego, CA, July, 2002.

He has published and contributed the following articles:

- "New Tax incentives for Manufacturing Operations" Tax Management International Journal, BNA, (January 2004)
- "Negotiating Mexico's First Break-Even Maquiladora APA," Tax Management's Transfer Pricing Report, BNA, (July 10, 2002).
- "Tax Talk. Transfer Pricing", Twin Plant News, (Vol. 17, No. 7, February, 2002).
- "Mutual Agreement for Maquiladoras Extended Beyond 2002" Otay Action News (August/September 2000)

He has lectured at universities in Tijuana and Mexico City. Mr. Somohano holds an M.S. degree in Economics and Finance from Warwick University's Business School in the U.K. and a B.S. in Economics from the Universidad Panamericana in Mexico City. He is also a Certified Financial Analyst from Mexico's Securities and Banking Commission.



Jorge A. Vargas

*Professor of Law
University of San Diego School of Law*

Jorge A. Vargas received his J.D. from National Autonomous University of Mexico and his LL.M. from Yale University. He teaches, writes and lectures in the areas of international law, Mexican law, comparative law and law of the sea. Prior to joining USD in 1983, he taught at National Autonomous University of Mexico, and Iberoamericana and Anahuac Universities in Mexico City, where he published 10 books in Spanish while also serving as legal counsel to several agencies of the Mexican government. Recently, Professor Vargas authored the book *El Archipiélago del Norte* (FCE Mexico) in Spanish and served as general coordinator, co-author, and editor of the four-volume collective work *Mexican Law: A Treatise for Legal Practitioners and International Investors* (West Group). In 2003, West Group published his *Mexican Law Dictionary and Desk Reference 2003*, a comprehensive bilingual dictionary. Professor Vargas has been a Fulbright Fellow in the U.S.-Mexican Border Lectureship Program, a visiting professor at Stanford University, a visiting research fellow at the Center for U.S.-Mexican Studies at the University of California, San Diego, a visitor to the University of British Columbia's Japanese Law Center, and a visiting scholar and lecturer at New York University School of Law.



Rufus von Thülen Rhoades, Esq.

Mr. Rhoades has mediated or arbitrated over 200 cases on a variety of commercial issues. His negotiation skills are multifaceted and multi-cultural. He was selected by the Internal Revenue Service as one of four in California to act as a "Qualified Neutral for Arbitration." He has been listed as a mediator by the Office of Alternative Dispute Resolution of the Department of Defense on the nationwide Internal Revenue Service List of Mediators. He has been certified as a qualified mediator for the Multistate Tax Commission and is a current member of the Commercial Panel of the American Arbitration Association, the NASD Arbitration Panel and the NASD Mediation Panel.

With admission to practice in both New York and California, Mr. Rhoades' more than forty years of legal practice have included a wide variety of commercial issues, including primarily crossborder transactions involving public and private corporations, partnerships, limited liability companies and other entities. While practicing with firms such as Cravath, Swaine & Moore; Lillick, McHose, Wheat Adams & Charles; and Lawler, Felix & Hall, he has frequently tackled issues involving valuation of securities and other assets, profit and loss calculations, determination of the validity of expenses or losses, calculation of present worth, contract disputes, future value projections, and analysis of foreign and domestic documents arising in both transactional and controversy environments.

Earning his A.B. in 1954 from Stanford University he went on to obtain his LL.B. from Stanford University School of Law in 1959. He has taught corporate taxation and international taxation at the University of Southern California School of Law and been a frequent lecturer on the topic of alternative dispute resolution. In addition, Mr. Rhoades has lent his expertise to many publications including his recent work as co-editor (with Richard Chernick and Daniel Kolkey) of "A Practitioner's Guide to International Arbitration and Mediation," Juris Publishing (2002) and as co-author of "Rhoades & Langer, U.S. International Tax and Tax Treaties," a treatise of 6 volumes published by Matthew Bender & Co., New York, which is revised four times a year. Matthew Bender has sold over 2,500 copies of this treatise to law firms, accounting firms, corporations and governmental agencies throughout the world which remain as subscribers. Originally published in 1971, the work is now in its 94th revision.

Mr. Rhoades is currently involved in the following organizations: Society of Professionals in Dispute Resolution; State Bar of California; Los Angeles County Bar Association, Sections on Alternative Dispute Resolution, Taxation, and Real Estate; New York Bar Association; American Bar Association; International Fiscal Association; California Dispute Resolution Council. He has previously been involved as a Member of the Executive Committee of the Section on Real Estate; Chair of the Representation Subcommittee of the Committee on Minority Representation in the Legal Profession; and Chairman of the Los Angeles County Bar Section of Taxation. Mr. Rhoades received the Dana Latham Memorial Award for Lifetime Achievement in Taxation, presented by the Los Angeles County Bar Association Section on Taxation, and Coach of the Year for the Constitutional Rights Foundation. He is currently listed in Martindale-Hubbell's "Bar Register of Prominent Lawyers."



Greg Zunino

Attorney General

State of Nevada, Department of Taxation

Greg Zunino, a Senior Deputy Attorney General with the Office of the Nevada Attorney General, has represented the Nevada Department of Taxation, the Nevada Tax Commission, and the State Board of Equalization. Prior to joining the Office of the Attorney General, Greg worked as an associate for the Reno law firm of Bible, Hoy & Trachok, where he practiced in the areas of commercial law and litigation. Upon graduating from law school, Greg entered the U.S. Navy's Judge Advocate General Corps, serving on active duty from November of 1992 until November of 1996. During his tenure in the Navy, Greg managed an electronic income tax filing program for military members and civilian employees stationed in Italy. He graduated magna cum laude from Chico State University, where he earned a bachelor's degree in history. He earned his law degree in 1992 from the University of Utah.