

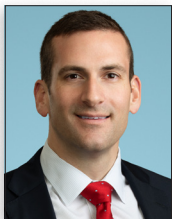
SALT Team

**Carley A. Roberts**

Partner and SALT Team Leader
+1.916.329.4766
carley.roberts@pillsburylaw.com

Carley Roberts is leader of Pillsbury's State & Local Tax group, and advises Fortune 100 and industry leading companies on all aspects of state and local tax matters.

Her practice consists of administrative and judicial litigation, state and local tax planning, and transactional work involving all U.S. state and local jurisdictions. In addition to being named as one of the 2016 Top 10 Outstanding Women in Tax for having a significant impact on tax practice and tax policy and 2014 Tax MVP of the Year for having the biggest wins and making the most significant contributions to the state and local tax (SALT) community, she was also recognized as a key influencer in SALT and was featured in the State Tax Today "State Tax Spotlight."

**Zachary T. Atkins**

Partner
+1.615.622.3497
zachary.atkins@pillsburylaw.com

Zack represents clients on state and local tax controversy and planning, compliance, and transactional matters.

Zack represents clients in technology, communications, media, manufacturing and energy sectors in all phases of multistate tax controversy, from audit to trial to appeals. He advises clients on state and local tax planning, policy, compliance, and transactional matters. His tax policy experience includes drafting proposed tax legislation and other advocacy materials in support of clients' lobbying efforts.

Previously, Zack served as the deputy general counsel of a privately held family of companies that engaged in truck and equipment manufacturing, retail distribution, and e-commerce. He advised the businesses on corporate transactions, federal, state and local tax compliance and controversy, environmental compliance, labor issues, campaign finance and lobbying, general corporate governance, and risk avoidance.

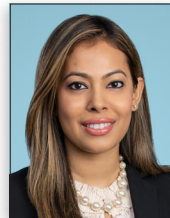
**Craig A. Becker**

Partner
+1.650.233.4725 | +1.415.983.1562
craig.becker@pillsburylaw.com

Pillsbury partner Craig Becker resolves state and local tax controversies and counsels on complex property tax, transfer tax, sales tax and other state and local taxes.

Craig handles property tax valuation and Proposition 13 change of ownership issues related to commercial properties, including offices, hotels, malls, undeveloped real estate and industrial/manufacturing facilities. He also assists clients in structuring transactions to avoid or minimize sales taxes, transfer taxes and Proposition 13 reassessments through entity transfers and asset allocations. His work extends to assisting clients in securing appropriate assessment reductions for intangibles, embedded software, business value and other nontaxable

properties and securing appropriate exemptions for nonprofits. Craig represents taxpayers in audits and resolves property tax, transfer tax and other state and local tax (SALT) disputes through litigation, administrative appeals and proceedings before the California state boards, agencies, and courts. Accomplished in SALT matters, Craig regularly appears before local Assessment Appeals Boards, the State Board of Equalization and the California courts.

**Aruna Chittiappa**

Partner
+1.212.858.1110
aruna.chittiappa@pillsburylaw.com

Aruna Chittiappa advises clients on a variety of corporate state and local tax matters, including multistate litigation, planning, audit defense, and controversy issues.

Prior to joining Pillsbury, Aruna worked on international tax treaty matters, the BEPS Action Plan and inbound taxation issues. Aruna's experience includes representing Fortune 100 businesses in state and local tax litigation throughout the United States. Aruna's litigation work ranges from audit defense to multistate tax litigation and appeals in state courts and tax tribunals. In addition to her litigation work, Aruna advises on SALT planning matters involving complex state tax issues.

**Evan M. Hamme**

Partner
+1.212.858.1106
evan.hamme@pillsburylaw.com

From planning through appellate litigation, Evan Hamme advises clients on all areas of state and local taxation, including income, franchise, excise, sales and use tax.

Evan has significant experience representing taxpayers in audits, administrative proceedings, court litigation and subsequent appeals. In addition, Evan has helped clients understand and navigate through the state and local tax consequences of corporate structures and transactions, and defended such advice through subsequent audit and litigation. Evan's broad experience provides him with the perspective needed to aid clients with tax issues at any stage and in any forum. Prior to joining Pillsbury, Evan practiced state and local tax as an associate at a major law firm in New York City.

**Annie H. Huang**

Partner
+1.415.983.1979
annie.huang@pillsburylaw.com

Annie Huang focuses on state and local tax matters, including corporate franchise/income, personal income, sales and use, and gross receipts and other local taxes.

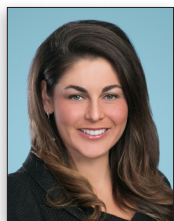
Her practice consists of state and local tax controversies at both administrative and judicial levels, tax planning and transactional work. Annie regularly practices before the California Franchise Tax Board, the

California State Board of Equalization and the California Office of Tax Appeals. She also represents clients before administrative tribunals and state tax courts in other jurisdictions throughout the country. Prior to joining the firm, she was a tax counsel to one of the members of the California Board of Equalization.


Robert P. Merten III

Partner
+1.916.329.4746
robert.merten@pillsburylaw.com

As a state and local tax authority, Robert advises and represents clients on all tax types, primarily including income and franchise tax, sales and use tax, and property and transfer tax. Robert is an impassioned litigator who advocates for his clients before administrative bodies as well as trial and appellate courts. In addition to resolving controversy and litigation disputes, whether through favorable settlements or by formal adjudication, Robert also advises clients on multistate tax planning, audit and compliance issues.


Breann E. Robowski

Partner
+1.650.233.4874
breann.robowski@pillsburylaw.com

Breann Robowski focuses on state and local tax controversy work with an emphasis on property tax and transfer tax.

Breann assists clients in matters ranging from complex, high-stakes litigation to audit compliance and tax planning. She has substantial experience with respect to personal property (e.g., business inventory, computer and technology equipment, leased equipment, specialized fixtures), as well as real property (e.g., broadcast and data centers, clean rooms, office complexes, possessory interests, R&D facilities, solar farms). She has resolved property tax appeals in nearly all of California's 58 counties, including recent multimillion-dollar settlements in Alameda, Los Angeles, Orange and San Francisco counties. She routinely represents clients in administrative hearings and court trials and recently co-chaired a multiweek trial before the Santa Clara County Superior Court.


Jeffrey M. Vesely

Partner
+1.415.983.1075
jeffrey.vesely@pillsburylaw.com

Jeff Vesely focuses on SALT matters, including income, franchise, sales and use, employment, and other taxes.

His practice consists of administrative and judicial tax litigation, state and local tax planning, and transactional work. Prior to joining the firm in 1985, Jeff was a tax attorney with Getty Oil Co., the California Department of Justice Tax Division and the California Franchise Tax Board. He has litigated state and local tax matters throughout the United States, in administrative tribunals, state and federal trial courts, courts of appeal, state supreme courts, and the U.S. Supreme Court.


Richard E. Nielsen

Senior Counsel
+1.415.983.1964
richard.nielsen@pillsburylaw.com

Richard Nielsen advises and represents clients, both corporate and individual, at the administrative and judicial levels in various sales, use, income and property tax disputes.

Richard focuses on state and local tax controversy work. Prior to joining the firm in 1990, he was a Deputy Attorney General with the California Department of Justice Tax Division for 13 years. He primarily litigated state tax matters in both state and federal trial courts, courts of appeal, and the U.S. Supreme Court. He represented the state in over 50 court trials and argued more than 30 cases at the appellate level, including the California and U.S. Supreme Courts.


Jeff Phang

Senior Associate
+1.916.329.4723
jeff.phang@pillsburylaw.com

Jeffrey Phang is based in the Sacramento office, with a focus on state and local tax controversy.

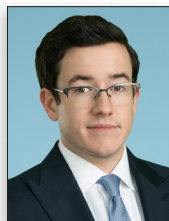
Jeff advises clients with state tax and local income, franchise, and sales and use tax issues. Jeff focuses primarily on tax controversy including voluntary disclosure agreements, audit defense, protest, settlement negotiation, and appeals proceedings. Jeff also advises on mergers and acquisition state and local tax diligence for a diverse range of businesses.


Kristen Sharp

Senior Associate
+1.650.233.4084
kristen.sharp@pillsburylaw.com

Kristen Sharp advises clients on a variety of state and local taxation issues with a primary focus on property tax and transfer tax matters.

She assists clients with property tax and transfer tax matters ranging from planning and compliance to administrative appeals and litigation. She has experience with return preparation, audit defense, assessment appeals, disaster relief, welfare exemptions, and Proposition 13 reassessments. She has helped taxpayers achieve value reductions on issues related to new construction, double assessment, change in ownership, and functional and external obsolescence.


Jack Thomas Camillo

Associate
+1.212.858.1086
jack.camillo@pillsburylaw.com

Jack Camillo advises clients on a variety of state and local tax matters, including multistate litigation, planning, audit defense, and controversy issues.

Jack assists clients with state and local income tax, franchise tax and sales and use tax issues. He previously worked in the state and local tax practice at a Big 4 accounting firm.

**Nolan Kessler**

Associate
+1.916.329.4729
nolan.kessler@pillsburylaw.com

Nolan Kessler advises clients on all aspects of state and local tax matters. Prior to joining Pillsbury, Nolan practiced labor and employment law at prominent national law firms. While in law school, he clerked for the California Department of Human Resources. Nolan uses this unique combination of experience in the private and public sectors to advocate and deliver for his clients.

**Breanna Zagorski**

Associate
+1.212.858.1123
breanna.zagorski@pillsburylaw.com

Breanna Zagorski advises clients on a variety of state and local tax matters, including multistate litigation, planning, audit defense and controversy issues.

Prior to joining Pillsbury, Breanna was an associate at a global accounting firm, where she provided state and local tax due diligence services for proposed real estate merger and acquisition deals. In addition, she advised clients on state and local income tax, franchise tax, and sales and use tax issues.

**Annie Rothschild**

Associate
+1.916.329.4767
annie.rothschild@pillsburylaw.com

Annie Rothschild advises clients on complex state and local tax matters, with an emphasis on California corporate income tax controversy.

Prior to joining Pillsbury, Annie served as an Attorney III at the California Franchise Tax Board, where she represented the agency in appeals before the Office of Tax Appeals, managed taxpayer protests and helped finalize key regulatory guidance, with a focus on multistate apportionment issues. She previously practiced state and local tax for an international law firm and PwC, representing clients in tax litigation, administrative appeals and audits across multiple jurisdictions. Annie's combined experience in government, private practice and tax policy enables her to provide clients with practical and strategic tax counsel.

**Cormac S. Ryan**

Associate
+1.916.329.4736
cormac.ryan@pillsburylaw.com

Cormac Ryan is an associate who focuses his practice on state and local tax matters, including multistate litigation, planning, audit defense and controversy issues.

Cormac advises clients on state and local income, sales and use, and property tax matters, with particular experience in issues of apportionment, residency, and intangible valuation.

**Phil Wolf**

Associate
+1.650.233.4027
phil.wolf@pillsburylaw.com

Phil Wolf focuses on civil and criminal tax and accounting controversies, with a primary emphasis on property taxes, transfer taxes, sales and use taxes, and income and franchise taxes.

He focuses on civil and criminal tax and accounting controversies, and represents businesses and property owners in valuation disputes, assessment appeals, and refund claims, providing practical, results-oriented strategies to minimize tax exposure and resolve conflicts efficiently. He also advises on transactional property tax issues throughout California, including change-in-ownership and legal entity transfers, exclusions, and planning for complex real estate transactions. He has advised clients facing internal and government investigations involving allegations of noncompliance, fraud, or misconduct.

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