

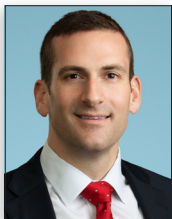
SALT Team

**Carley A. Roberts**

Partner and SALT Team Leader
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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**

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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.

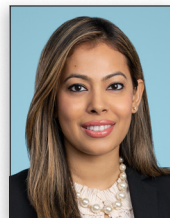
**Craig A. Becker**

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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**

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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**

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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
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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.


Breann E. Robowski

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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

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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

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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

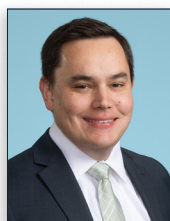
over 50 court trials and argued more than 30 cases at the appellate level, including the California and U.S. Supreme Courts.


Jeff Phang

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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.


Nolan Kessler

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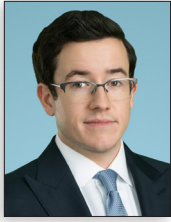
Nolan Kessler advises clients on all aspects of state and local tax matters. Prior to joining Pillsbury, Nolan practiced labor and employment law at prominent national law firms. While in law school, he clerked for the California Department of Human Resources. Nolan uses this unique combination of experience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


Kristen Sharp

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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**

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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.

**Lauren Durborow**

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

Prior to joining Pillsbury, Lauren was a senior associate in the SALT Mergers and Acquisitions group at a Big 4 accounting firm, where she provided state and local tax due diligence services for proposed merger and acquisition deals, as well as general state and local tax consulting services on behalf of clients.

**Annie Rothschild**

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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**

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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.

**Breanna Zagorski**

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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.

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