

R. Edward Albert III, CFA

EXPERIENCE:

MILESTONE MERCHANT PARTNERS LLC

Managing Director

Washington, DC

January 2005 – Present

- Lead Milestone's restructuring and non-financial services investment banking practices
- Representative transactions include:
 - Represented Lotto Italia regarding its purchase of Etonic
 - Advised the Delta pilot group in negotiations ultimately leading to the issuance of \$650 million in notes and a \$2.1 billion claim in the chapter 11 proceeding
 - Completed a \$31 million refinancing for Rowman & Littlefield Publishing Group
 - Advisor to the official committee of unsecured creditors of Storehouse Furniture regarding the chapter 11 proceeding

GIULIANI CAPITAL ADVISORS LLC

Director - Restructuring

New York, NY

December 2004 – January 2005

- Advised companies and creditors regarding strategic alternatives including debt and equity restructurings, reorganizations, and asset sales in bankruptcy and out-of-court circumstances
- Representative transactions include:
 - Advisor to the Fort Myers note holders in the Adelphia chapter 11 proceeding
 - Advisor to the official committee of unsecured creditors of FLYi
 - Advising to the official committee of unsecured creditors of US Air regarding the bankruptcy and merger with America West
 - Completed the sale of McKesson Bioservices to Fisher for \$60 million
 - Advised the senior lenders to a tobacco merchant regarding a loan restructuring

ERNST & YOUNG CORPORATE FINANCE LLC (acquired by Giuliani Capital)

Director - Restructuring

McLean, VA

July 2001 – December 2004

- Started Mid-Atlantic branch office for Ernst & Young Corporate Finance ("EYCF") LLC which was the NASD registered investment banking affiliate of Ernst & Young LLP
- Representative transactions include:
 - Advised the creditors of a satellite services company regarding the sale of the business
 - Advised the senior lenders of a public communications company prior to and throughout a Chapter 11, resulting in a 100% recovery of \$1 billion
 - Negotiated a \$400 million out-of-court bank debt restructuring and ultimate repayment for a public specialty chemicals company on behalf of the senior lender group
 - Advised the senior lender group regarding a \$235 million out-of-court re-capitalization and debt restructuring of a public staffing company
 - Represented the bondholders of a Belgian chemical company related to a \$230 million exchange

ERNST & YOUNG LLP – Corporate Finance

Senior Manager – Corporate Finance

McLean, VA

September 2000 – July 2001

- Facilitated sessions with CEOs and their management teams to evaluate transaction strategies

R. Edward Albert III, CFA

Manager – Strategic Finance Dallas, TX
October 1999 – September 2000

- Responsible for the coordination and execution of client sessions covering topics including: IPO preparation, acquisition and divestiture strategies, capital sourcing and investor relations

Senior Analyst/Consultant May 1998 – October 1999

MARRIOTT INTERNATIONAL – Financial Planning & Analysis Bethesda, MD
Senior Financial Analyst January 1998 – May 1998

- Prepared and presented forecasts and valuations to the CFO, and COO
- Analyzed potential acquisition candidates for Marriott Vacation Club International

Financial Analyst June 1997 – December 1997

CERTIFICATIONS:

- Certified Insolvency and Restructuring Advisor – February 2004
- NASD Series 7, 24 and 63 Licensed – September 2001
- Chartered Financial Analyst – August 2000

EDUCATION:

UNIVERSITY OF MARYLAND College Park, MD

- Master of Business Administration, Finance, May 1997

ROWAN COLLEGE OF NEW JERSEY Glassboro, NJ

- Bachelor of Science Business Administration, May 1995

QUEENSLAND UNIVERSITY OF TECHNOLOGY Queensland, Australia

- Studied business ethics, global issues and communications, Fall 1992

AFFILIATIONS:

- Association of Insolvency and Restructuring Advisors
- Washington Society of Investment Analysts
- Board Member and Treasurer – The Hoop Dreams Scholarship Fund

SPEAKING ENGAGEMENTS AND PUBLISHED WORKS:

- 15th Annual Phoenix International Aviation Symposium, April 2006 – Panelist
- *The Monitor* / October 2006 “In and Out of Court, Stakeholders Are Changing . . . But What Does It Mean For The Future of Restructuring?”
- *abf journal* / October 2006 “In and Out of Court, Stakeholders Are Changing . . . But What Does It Mean For The Future of Restructuring?”
- *The Monitor* / June 2006 “A Challenging Environment . . . Sky High Equipment in Turbulent Times”

EXPERT TESTIMONY:

- Testified on behalf of the Airline Pilots Association in the Mesaba chapter 11 bankruptcy

BERDEJA Y ASOCIADOS

AGUSTIN BERDEJA-PRIETO

Founding partner, Berdeja y Asociados, S.C., 1987. Mr. Berdeja specializes in financing and international business transactions. Licenciado en Derecho (J.D.), Summa Cum Laude, Universidad Iberoamericana, Mexico City, 1977-1981. Master of Laws (LL.M.), Harvard Law School, 1983-1984. Foreign intern, Cleary, Gottlieb, Steen & Hamilton, New York, N.Y., 1984-1985. Foreign intern, Chadbourne & Parke, New York, N.Y., 1985-1986.

Mr. A. Berdeja is married to Laura Z. Berdeja, who is a senior bank analyst. They have two daughters, Olimpia, 12, and Sofia, 9. He was born in Acapulco, Gro., Mexico, and is an enthusiastic scuba diver and cyclist.

Speaking Engagements:

- International Insolvency Institute, Sixth Annual International Insolvency Conference, June 12, 2006, New York, N.Y., U.S.A.: Chair of Panel on “The New Mexican Insolvency Law and the Federal Institute of Insolvency Specialists (IFECOM): Stories from the Trenches”.
- International Insolvency Institute, Fifth Annual International Insolvency Conference, June 6, 2005, New York, N.Y., U.S.A.: Chair of Panel on “The Good, The Bad and The Ugly: Insolvency and Restructuring in Latin America”.
- International Insolvency Institute, Fourth Annual International Insolvency Conference, June 8, 2004, New York, N.Y., U.S.A.: Co-Chair of Panel on “Developments and Trends in Latin American Insolvencies and Restructurings”.
- International Insolvency Institute, Second Annual International Insolvency Conference, June 11, 2002, New York, N.Y., U.S.A.: “Mexico: Highlights of the new Commercial Insolvency Law”.
- February 5, 2002, New York, N.Y., U.S.A., February 12, 2002, Mexico City, Co-Chair, Seminar on “Doing Business in a Global World”.
- ABI’s Winter Leadership Conference, November 30-December 2, 2000, Scottsdale, Az., U.S.A. Panel: “Mexican Insolvency: New Law, New Opportunities”.
- Seventh Annual Conference of the United States-Mexico Law Institute, Inc., October 1-3, 1998, Santa Fe, New Mexico, U.S.A.: “The Special Position of Mexican Banks in the Execution and Enforcement of Financial Agreements”.

- Global Energy Markets, March 16-19, 1998, New Orleans, LA., U.S.A.: "Current Issues in the Financing of Independent Power Projects", Mexico Section.
- ABA's Section of Business Law, Spring Section Meeting, April 2-6, 1997, Boston, Ma., U.S.A.: "Current Financing Issues in Mexico", Program: "Perfecting Security Interests South of the Border".
- ANADE, Second Workshop on Economic Competition, March 27, 1996, Mexico City, Mexico: "Concepts to be considered in the preparation of the Regulations for the Federal Law on Economic Competition" ("Conceptos que ameritan ser considerados para un Reglamento de la Ley Federal de Competencia Económica").
- ABA's Section of Antitrust Law, Midwinter Leadership Meeting, January 21-24, 1995, Los Cabos, B.C., "Practice under the Federal Competition Law", Mexico: "Showcase: NAFTA and the Federal Economic Competition Law".
- ABA's Section of International Law and Practice, Annual Fall Meeting, "Access and *Alianzas* in The Americas", November 9-12, 1994, Mexico City, Mexico: "Showcase: Protecting and Enforcing Legal Rights and Remedies in North America".
- The Emerging Latin American Market, Forbes Magazine and Council of the Americas, December 8-10, 1993, Miami Beach, Fla., U.S.A.: "Issues Related to Financing in Mexico".
- Second Annual Conference of the United States-Mexico Law Institute, Inc., October 28-30, 1993, Santa Fe, New Mexico, U.S.A.: "Secured Financing in Mexico: A Panel Discussion".
- The Third National Institute on Multinational Commercial Insolvency, May 13-14, 1993, Toronto, Canada: "Debt Collateralization and Business Insolvency: a Review of the Mexican Legal System".

Main Publications:

- "New Securities Market Law Passed by Congress", International Law Office, January 2006, co-author.
- "Applicability of Generally Accepted Accounting Principles", International Law Office, June 2005, co-author.
- "Breakthrough in Mexican Capital Markets", International Law Office, February 2005, co-author.

- “Derivatives Market Expanding”, International Law Office, March 2004, co-author.
- “Thin Capitalization Rules in Mexico: A Premier”, International Law Office, December 2004, co-author.
- International Insolvency Institute, Second Annual International Insolvency Conference, New York, N.Y., U.S.A.: “A comparison between the Bankruptcy and Suspension of Payments Law and the new Commercial Insolvency Law”, June 10-11, 2002.
- ABI’s Winter Leadership Conference, Scottsdale, Az., U.S.A.: “Mexico’s 2000 Financial Laws Amendments: on the Road to Certainty”, November 30-December 2, 2000.
- “The Special Position of Mexican Banks in the Execution and Enforcement of Financial Agreements”, the University of New Mexico School of Law, Vol. 7, Spring 1999.
- “Mexico’s Natural Gas Industry: a Mid-journey’s Brief Review”, International Oil & Gas Finance Review, 1998.
- “Mexico’s Natural Gas Industry: a Rising Star”, Euromoney, International Oil & Gas Finance Review, 1996.
- “Regulation of Mutual Funds in Mexico”, The World Bank, October, 1996, co-author.
- “A Guide to Energy, Natural Resources and Utilities Law”, International Financial Law Review, Special Supplement, April, 1996, Mexico section, co-author.
- Memory of the ABA’s Section of International Law and Practice, “Selected Topics on Financing in Mexico: New Approaches and Recent Court Developments”, Annual Fall Meeting, November, 1994.
- “Debt Collateralization and Business Insolvency: A Review of the Mexican System”, U. Miami Inter-Am. L. Rev. 25, Winter 1993-94, Number 2.
- LL.M. Thesis: “Environmentally-Related Product Standards as Technical Barriers to International Trade”, Harvard Law School, 1984.
- J.D. Thesis: “A Review of Mexican Legislation on Torts”, Universidad Iberoamericana, 1983.

Several articles published in the International Financial Law Review since 1990.

Recognitions and Memberships:

Mr. Berdeja is named as one of *Euromoney's* World Leading Privatization Lawyers, the only Mexican lawyer to have been distinguished with such honor. He is also named as one of *Euromoney's* World Leading Energy and Natural Resource Lawyers. Member, Barra Mexicana, Colegio de Abogados, A.C.; American Bar Association; International Union of Lawyers (UIA); Inter-American Bar Association. He is Co-Chair of the Committee on Latin American Developments of the International Insolvency Institute (III). Mr. A. Berdeja serves as member or Secretary of various Boards of Directors, and as Secretary of several companies and non-profit organizations.

January, 2007



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Willem P. Bongaerts

**attorney,
tax lawyer**

New York office

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E-mail willem.bongaerts@loyensloeff.com

Willem P. Bongaerts (1975) is a senior associate in the New York office of the Benelux law firm Loyens & Loeff. Willem, a member of the firm's Financial Products/Structured Finance group and of the Private Equity team, is qualified as both a corporate and a tax attorney.

Willem has extensive experience in European cross-border corporate tax planning, in particular involving the Benelux countries. His activities are focused on advising multinational enterprises with respect to corporation tax, dividend tax, and capital duty, including the creation of European investment/private equity funds, real estate investment funds, financing, and holding structures. He also advises both European and US clients involved in mergers and acquisitions, corporate reorganizations, and (re)structuring of investments in the EU.

Willem studied civil notary law at the Leiden University (1998) and tax law at the University of Amsterdam (1999). During his studies Willem served in the real estate department of a large international tax firm in Amsterdam. In 1999 he was engaged as a tax adviser by Loyens & Loeff (then Loyens & Volkmaars) in the General Tax Practice in Amsterdam. In 2001 he was admitted to the Amsterdam Bar.

Because of the increasing importance of Luxembourg in international tax planning, he was seconded to Loyens & Loeff's Luxembourg office from 2003 through 2005 to specialize in Luxembourg tax law. Willem serves the Luxembourg Desk at the New York office as of January 2006.



Richard E. Clark

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Direct: (416) 869-5546 Fax: (416) 947-0866 rclark@stikeman.com

Law Practice

Richard Clark is a senior partner in the firm's Corporate Department in Toronto. He is the Co-Chair of the firm's National M&A/Negotiated Transactions Practice Group and Chair of the firm's National Technology Committee.

Richard has practised business law for more than 30 years, primarily in the areas of mergers and acquisitions, joint ventures, private equity and venture capital investments, outsourcing and financing. He has a broadly-based clientele, representing virtually every industry sector with a large number of international clients.

Professional Activities

Richard is a member of the Ontario Bar, as well as a member of several professional organizations including the American Bar Association and the International Bar Association. He is the Chairman of the ABA Multinational M&A Subcommittee of the International Business Law Committee and an active member of the ABA's Private Equity and Venture Capital Committee. Richard is a member of the Board of Directors of a number of Canadian companies.

Publications

Richard co-authored the firm's authoritative *M&A Activity in Canada* publication and has participated as a chair, speaker and panellist at numerous professional and industry seminars. Richard co-chaired Insight Information's 11th Annual Negotiating and Drafting Major Business Agreements and is the author of a number of papers and articles dealing with corporate and commercial matters including recent papers on private equity ("US Private Equity and VC Investments in Canada", May 2006), "Private Equity and Venture Capital Investments: Selected Issues", Insight's 12th Annual Negotiating and Drafting Major Business Agreements, acquisition agreements ("Drafting and Understanding Acquisition Agreements": Atlas Information (Mar. 2004)) and commercial real estate ("Investing in Canadian Commercial Real Estate": 10th Annual IBA International Wealth Transfer Conference (Mar. 2005)).

Education

University of Toronto (B.A. Sc. Chemical Engineering, B.Comm., M.B.A., J.D.).

Bar Admission

Ontario, 1976.

Bruno Floriani

Attorney

Telephone: (514) 925-6310 Facsimile: (514) 925-5010

E-mail: bruno.floriani@lapointerosenstein.com**Background**

Bruno Floriani is a partner. He is a graduate of the Université de Montréal (with a civil law degree) and was admitted to the Quebec Bar in 1984.

Areas of Expertise

- licensing and technology
- mergers and acquisitions
- corporate finance and securities

Professional and Community Activities

- member of the American Bar Association
- member of the Canadian Franchise Association
- member of the Italian Chamber of Commerce
- member of the Licensing Executives Society
- co-author of "The Continuing Impact of the Internet on International Franchising", Business Law International, January 2002
- speaker at various conferences of the Licensing Executive Society on internet law
- co-author of "Franchising and the Civil Code of Quebec", Franchise Law Journal, Vol. 15, N. 2, Fall 1995
- author of "The Impact of the Civil Code of Quebec on Franchising", Journal of International Franchising and Distribution Law, Vol. 9, N. 4, 1995
- editor of Lapointe Rosenstein Franchising Bulletin, 1986-1990

Languages

English, French, Italian

HellerEhrman^{LLP}

Attorney Biography



Wesley C. Fredericks, Jr.

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Wesley Fredericks joined Heller Ehrman in 2006 and is a member of the Corporate/VLG Practice Group.

EXPERIENCE

Mr. Fredericks practices in the areas of domestic and international mergers and acquisitions, joint ventures and related financing, corporate governance, and the special issues confronting emerging and growth companies. His experience also includes regulatory compliance, antitrust and trade regulation, and complex litigation.

Mr. Fredericks began his legal career with the law firm of Shearman & Sterling and was most recently with a prominent national law firm where he was successively head of that firm's New York corporate department and co-head of its firm-wide M&A practice group, co-head of the firm-wide corporate department, member of the firm's management committee and its deputy managing partner.

He is the Chairman of the American Bar Association Business Law Section Committee on International Business Law, former Chairman of its Subcommittee on Multinational Mergers and Acquisitions, and member of the Committee on Negotiated Acquisitions. He is also an ABA representative to the Forum on Transnational Practice for the Legal Profession.

Mr. Fredericks has held several executive positions in the automotive industry including Chairman of Lotus Cars USA, Inc. He has been a member of the board of directors of several private and publicly traded corporations and not-for-profit entities. Mr. Fredericks is regularly quoted in the business and financial press on topics of relevance to mergers and acquisitions and related areas of law.

EDUCATION

Johns Hopkins University (B.A., Political Science, 1970); Columbia University School of Law (J.D., 1973).

ADMISSIONS & COURTS

New York; Connecticut; United States Supreme Court; registered foreign lawyer, England & Wales.

MEMBERSHIPS

American Bar Association; The Association of the Bar of the City of New York.

PUBLICATIONS

- "Successor Liability in Asset Acquisitions," *New York Law Journal Mergers & Acquisitions Special Issue*, November 2000; abstracted in the *Bowne Digest*, January 2001.

SPEAKING ENGAGEMENTS

- Panelist, "Overview on Cross-Border Mergers & Acquisitions," *American Bar Association Young Lawyer Institute*, April 2005.
- Panelist, "Cross-Border Mergers & Acquisitions: Transactions between the U.S. and Europe," *American Bar Association/Paris Bar Association*, Paris, France, June 2004.
- Panelist, "Buying and Selling Overseas: Dealing with Contracts in a Multinational Market," *American Bar Association Center for Continuing Legal Education*, February 2004.
- Panelist, "International Ventures for the Old and New Economies," *American Bar Association Center for Continuing Legal Education*, September 2000.
- Chairman, "United States Public Finance and the Middle Market Foreign Corporation," *American Bar Association*, August 1998.
- Chairman and co-moderator, "Foreign Investment and Acquisition in the United States, a European Perspective," *American Bar Association/Council of the Bars/Law Societies of the European Community*, August 1997.

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Brahm M. Gelfand

Attorney

Telephone: (514) 925-6313 Facsimile: (514) 925-5013

E-mail: brahm.gelfand@lapointerosenstein.com**Background**

Brahm M. Gelfand is a partner. He is a graduate of McGill University (with degrees in civil law and Arts) and was admitted to the Quebec Bar in 1961.

Areas of Expertise

- mergers and acquisitions
- international transactions

Professional and Community Activities

- member of the Canadian Bar Association
- member of the American Bar Association - Program Chairman - International Business Law Committee, Business Law Section
- director of a number of private and public corporations doing business in Canada including Innovium Capital Corp., Dynamic CMP Funds Management Inc. and Canada Dominion Resources Management Corporation
- member of the Board of Governors of Dynamic Mutual Funds and Chairman of the Board of Trustees of Dynamic QSSP Fund
- member of the board of directors and a vice-chair practice groups of TerraLex®
- director and former President of the Sir Mortimer B. Davis-Jewish General Hospital and its Foundation
- director of Summit School Foundation
- director, officer and founding member of the Roasters Foundation

Languages

English, French

Selected Biographies

Matthew S. McGowan, *Managing Director*

Matt is a Managing Director with Giuliani Capital Advisors LLC (“GCA”) in New York, responsible for initiating and executing domestic and cross-border middle market M&A and capital markets transactions. Matt was responsible for forming and currently manages GCA’s Global Strategic Alliance, which is a collaboration of leading investment banks in key markets around the world. He previously worked in executing domestic M&A transactions for Ernst & Young Corporate Finance in New York, San Francisco, and Los Angeles, and also spent 5 years in Europe initiating and executing cross-border transactions involving North American and European companies. Matt previously worked for Legg Mason, Inc., an investment firm located in Baltimore, Maryland as a securities analyst in the equity and fixed income departments. He received his MBA from the Fuqua School of Business at Duke University and his BA from Bucknell University.

SILK, MITCHELL

United States

Partner

Mitchell Silk is a partner and head of the China group in Allen & Overy's New York office. He has been at the forefront of representing foreign companies directly investing in China, advising Chinese enterprises investing abroad and a variety of leading sponsors and financiers in many of China's largest and most complex project financings.



loyens > lawyers > curriculum vitae

associate**Jens Van Hecke**

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Jens Van Hecke works in the corporate department of Loyens & Loeff's New York office and is specialized in both Belgian and Luxembourg corporate transactions. In the past few years, he advised in numerous international M&A transactions, joint ventures, corporate restructurings and reorganizations. He also advises on general corporate and financial law matters and deals with private equity / venture capital issues.

Jens has held lectures on a number of corporate and financial law issues.

Education

Law degree (Universiteit Gent, 1997)

LL.M in Company Law (Katholieke Universiteit Brussel, 1999)

LL.M in Economic Law (Université Libre de Bruxelles, 1999)

Member of the Brussels Bar

Member of the American Bar Association (ABA)

Member of the International Bar Association (IBA)

Member of the International Association of Young Lawyers (AIJA)

Languages

Dutch, English & French

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Practice Areas

- » Tax, Trust and Estate Litigation
- » White Collar Crime and Civil Fraud

Head of the Trial group in London practicing in actions for the recovery of damages against UK revenue authorities for the imposition of taxes and duties incompatible with international treaty obligations such as the EU treaty or relevant double taxation conventions; general tax litigation; commercial litigation.

Representative Litigation

Selected as the lead and test case solicitor in almost all the current group litigation orders in the Chancery Division of the High Court of England and Wales in which multinational company groups challenge the lawfulness of various UK corporate tax imposts including:

- » the ACT group litigation;
- » the Loss Relief Group Litigation;
- » the CFC and Dividend Group Litigation;
- » the Thin Cap Group Litigation;
- » the FII Group Litigation

Represented the tax payers in the following recent cases (2003-2006):

- » *Marks & Spencer PLC v Halsey (HMIT)* C-446/03 (European Court of Justice); [2006] All ER (D) 129 (High Court): claim for the surrender of losses between company group members in different Member States of the EU. (High Court: April 1 2003; European Court of Justice: December 13 2005; High Court: 10 April 2006)
- » *NEC Semiconductors Limited & ors v CIR* [2004] STC 489 (High Court); (2006) STC 606 (Court of Appeal): claim by non EU based multinationals contending that the UK imputation system offended the non discrimination provisions of double tax conventions and European law. (High Court: November 24 2003; Court of Appeal: January 31 2006; House of Lords hearing 26 March 2007)
- » *Pirelli –v- Commissioners of Inland Revenue* [2003] STC 250 (High Court); [2004] STC 130[2003] EWCA Civ 1849 (Ct of Appeal); (2006) 1 WLR 400 : (2006) 2 All ER 81 : (2006) STC 548 (House of Lords): claim by EU based multinationals on the interpretation of credits given under double taxation conventions (High Court: January 22 2003; Court of Appeal: December 18 2003; House of Lords: February 8 2006)
- » *Autologic Holdings plc & others v Commissioners of Inland Revenue* [2005] 4 All ER 1141; [2005] 3 WLR 339; [2005] STC 1357; The Times, 1 August 2005; [2005] UKHL 54: concerning the jurisdiction in tax matters of the High Court (High Court: March 3 2004; Court of Appeal: May 28 2004; House of Lords: July 28 2005)
- » *C-374/04 Test Claimants in the ACT Class 4 Group Litigation v CIR* OJ 2004/C273/30, 6.11.04, p.17: claims challenging the failure to grant treaty credits in certain circumstances under the UK's imputation system (European Court of Justice: December 12, 2006)
- » *C-446/04 Test Claimants in the FII Group Litigation v CIR* OJ 2005/C 6/51, 8.1.05, p.26: claims challenging the UK system of dividend taxation and the incidence of surplus ACT upon UK groups with their sources of profit abroad (European Court of Justice: December 12, 2006)
- » *C-524/04 Test Claimants in the Thin Cap Group Litigation v CIR* OJ 2005/C 57/35, 5.3.05, p.20: claims challenging the lawfulness under European law of the UK's thin capitalization system (European Court of Justice: Advocate General's Opinion June 29 2006)
- » *C-201/05 Test Claimants in the CFC & Dividend Group Litigation v CIR* OJ 2005/C 182/50, 23.07.05, p.27: claims challenging the lawfulness under European law of the UK's controlled foreign company rules and aspects of their dividend taxation provisions. (European Court of Justice: listing awaited)

Also represented the taxpayer in the following UK cases:

- » *R v Customs and Excise Commissioners ex parte DFS Furniture Co plc* (2002) STC 760; [2002] EWCA Civ 1708 (Ct of Appeal)
- » *Crispin Taylor (HMIT) v MEPC Holdings Ltd* (2002) STC 430; (2002) STC 997 (Ct of Appeal)
- » *Littlewoods v Commissioners of Customs & Excise* (2001) STC 1568 (Ct of Appeal)

Acted in the following other English civil cases:

- » *In re W* (1994) TLR 503
- » *In re D* (1995) TLR 22
- » *In re C* (1995) TLR 230
- » *Slater v Commissioner of Police for the Metropolis* (1996) TLR 25
- » *In re L* (1996) TLR 403-4 << />
- » *R v Sec of State for the Home Department ex parte Mullkerrins* (1998) TLR 50
- » *R v City of London Justices ex parte Chapman* (1998) TLR 177
- » *Francisco v Diedrick* (1998) TLR 218

Acted in the following Australian civil case:

- » *Switz Pty Ltd v Glowbind Pty Ltd* [1999] NSWSC 1296 (NSW Supreme Ct: Austin J); (2000) 33 ACSR 723 (2000) ACLC 343

Admissions

- » England & Wales
- » Solicitor of the Australian Federal Court and the Australian High Court (1999)
- » Solicitor of the Supreme Court of England and Wales (1992)
- » Solicitor of the Supreme Court of New South Wales (1987)

Honors

- » Winner Tax Team of the Year, Legal Business Awards 2006
- » Winner Editor's Award, International Tax Review European Awards 2006
- » "First class" Legal 500 (2006)
- » "One of the most important people in UK corporate tax" (Accountancy Age January 2007)
- » Head of the team "Highly Commended for Legal Expertise", in Financial Times *Innovative Lawyers Report*, June 29 2006
- » Finalist Best Tax Team in a Law Firm, Lexis Nexis Awards 2006
- » Lawyer of the Week, Times (January 2006)
- » Finalist Litigation Team of the Year 2005, The Lawyer Awards
- » No. 6 in the "Top 50 Financial Power List 2007" (Accountancy Age)
- » The Tax Business "50 Most Influential Figures in the Tax World," (2004 and 2006)
- » "Hot 100 Lawyers," The Lawyer (2004)
- » Lawyer of the Month, Times (April 2002)

Education

- » University of Sydney, L.L.B. 1987, Ph.D., 1993
- » University of Sydney, B.A., 1984, First Class Honors

Professional Activities

- » Member of the Law Society of England and Wales
- » Member of the Law Society of New South Wales

Presentations

A frequent speaker at tax conferences across Europe. Engagements in 2007 include:

- » "Non-Discrimination" at International Tax – Aspects of Permanent Establishments, IBFD, Amsterdam, 27 February 2007
- » "EATI Annual Congress," Lisbon 24-25 May 2007
- » "Group & Consortium Relief Rules" at Group Tax Planning, *IIR Conferences*, London 21st February and

17th October 2007

Speaking engagements in 2006 included:

- ✦ "CFC Legislation and Abuse of Law," at the congress of the *Confédération Fiscale Européenne, Dutch Association of Tax Advisers and the Amsterdam Center for International Law*, Amsterdam, 24th November 2006
- ✦ "The ECJ – where is it going?" and "Developments in the Taxation of Cross Border Dividend Payments in the EU", at the 13th Annual Corporation Tax Conference, *IIR International*, London, 26-27 September 2006
- ✦ "Developments in the Taxation of Cross Border Dividend Payments", at Corporation Tax Conference 2006, *Lexis Nexis Butterwoths*, London, 25th September 2006
- ✦ "Tax Treaties and Discrimination", South African Fiscal Association, Cape Town and Johannesburg, 25th and 27th July 2006
- ✦ "Keynote speaker at The Taxation of UK Companies - Current Issues," *IIR Conferences International*, London, 26th June 2006
- ✦ "Cross Border Group Relief: the Unanswered Questions," at *Tax Planning for Multinationals, IIR Conferences*, London, 24th May 2006
- ✦ "Cross Border Group Relief Claims", at *Impact of EU on UK Tax Post Marks & Spencer, IBC Global Conferences*, London, 23rd March 2006

Presentations in 2004-2005 included:

- ✦ Chairman at "The Taxation of UK Companies: Current Issues", *IIR*, London, November 14 2005
- ✦ "Cases before the ECJ: from the lawyers on the case", at *Corporation Tax 2005, LexisNexis*, London September 29 2005
- ✦ "European Tax Developments & the Impact on international Tax Planning", at *Corporate Tax Congress 2005, IIR*, London September 22 2005
- ✦ "Cross-Border Loss Relief in the European Union", at *the Chartered Institute of Taxation European Branch and the International Bureau of Fiscal Documentation joint conference*, Amsterdam, June 17 2005
- ✦ "The Implications of the Marks & Spencer group relief case", at *UK Taxation Summit, LexisNexis*, London, May 24 2005
- ✦ "Developments in European Law" at *Tax Planning for Multinationals, IIR*, London, April 27 2005
- ✦ "Handling EU cross border loss claims: Group Litigation and Self-Assessment", *LexisNexis*, London April 25 2005
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