SPEAKER BIOGRAPHIES

Public Sector

Honorable Kristi Noem

Kristi Noem (R-SD) was born, raised and still lives in northeastern South Dakota with her husband, Bryon, and their three children, Kassidy, Kennedy, and Booker.

Kristi learned the value of hard work as she farmed with her dad to build an operation he could pass along to his kids one day. While Kristi was taking college classes, her father died unexpectedly in a farming accident. Kristi returned home shortly after to farm and ranch full-time. She stepped up, helped stabilize the operation, and provided leadership when it was needed most.

Kristi's experience as a small business owner shaped her understanding of government. The way she sees it: the federal government too often gets in the way of hardworking South Dakotans trying to support their families, communities, and our country. That belief has been what's driven Kristi to try to make a difference through public service.

Her service includes the South Dakota State Farm Agency State Committee, the Commission for Agriculture in the 21st Century, the South Dakota Soybean Association, and numerous other boards and committees. In the fall of 2006, Kristi was elected as the 6th District Representative to the South Dakota House of Representatives.

After serving in Pierre as Assistant Majority Leader in the South Dakota House, Kristi was elected to serve as South Dakota's lone Member of the U.S. House of Representatives in 2010. She's now serving her third term and currently sits on the Ways and Means Committee, which has jurisdiction over tax and trade policy, Social Security, Medicare, foster care programs and unemployment compensation programs. It is widely regarded as the most powerful committee in Congress.
When she isn't in Washington, D.C., while the House is in session or traveling across the 66 counties she represents in South Dakota, Kristi enjoys hunting pheasant and deer as well as helping her children compete in rodeo and 4-H.

Ryan Abraham, Senior Tax and Energy Counsel, U.S. Senate Finance Committee

Ryan Abraham is a tax policy professional with over eleven years of experience on the Democratic Staff of the Senate Committee on Finance. He currently serves as the Senior Tax and Energy Counsel to Senator Ron Wyden, the Ranking Member. He advises the Senator on the taxation of businesses, energy, bonds and municipal finance, transportation, partnerships, real estate, and economic development. His responsibilities include developing legislation, writing memoranda, and speaking to outside groups on behalf of the Finance Committee. Prior to his current position, he served on the Committee as Tax Counsel for almost four years and Assistant Tax Policy Advisor for six years.

Ossie Borosh, Attorney-Advisor, Office of Tax Policy, U.S. Treasury Department

Ossie Borosh serves as a Senior Counsel in the Office of Tax Legislative Counsel at the U.S. Department of the Treasury specializing in partnership taxation issues. Within the Office of Tax Policy, the Office of the Tax Legislative Counsel develops and reviews policy, legislation, regulations, revenue rulings, revenue procedures, and other published guidance dealing with all aspects of domestic federal income tax law. The Office of Tax Legislative Counsel also advises the Assistant Secretary of Tax Policy with respect to the Administration's budget priorities, tax reform initiatives and legislation proposed by Congress and works with other Treasury offices in development of policy or guidance or to provide technical advice.

Prior to joining the Treasury Department, Ms. Borosh was a Managing Director in KPMG LLP's Washington National Tax Passthroughs group, where her practice encompassed a broad range of partnership and real estate transactions, partnership debt restructurings and issues relating to private equity and real estate funds.

Ms. Borosh has participated in panels relating to partnership tax issues on several occasions, including for the American Bar Association Section of Taxation, The Practising Law Institute, the New York State Bar Association, the Taxation Section of the District of Columbia Bar, and the NYU Summer Institute in Taxation. Ms. Borosh has authored articles that have appeared in publications including The American Law Institute - American Bar Association Continuing Legal Education Course of Study (Creative Tax Planning for Real Estate Transactions), and BNA Tax Management Real Estate Journal.

Ms. Borosh earned her J.D., cum laude, from Boston College Law School and her B.A. from Swarthmore College.

Curtis G. Wilson, Associate Chief Counsel, Internal Revenue Service

Curt Wilson serves as Associate Chief Counsel of the Passthroughs & Special Industries Division of the Internal Revenue Service. As Associate Chief Counsel, Mr. Wilson oversees a staff of more than 70 attorneys in carrying out the Division's published guidance program in cooperation with the Department of Treasury Office of Tax Policy, providing legal advice to the Internal Revenue Service and providing tax litigation support to IRS Chief Counsel Field attorneys and the Tax Division of the Department of Justice.

Mr. Wilson holds a Masters of Law in Taxation from Georgetown University (1988), a J.D. from the University of South Dakota (1977) and a B.A. from Augustana College (1974). He joined the Office of Chief Counsel in 1983, and has served in his current position since 2008.

Private Sector

Robert Baldwin, National MLP Tax Partner, PricewaterhouseCoopers LLP

Rob Baldwin joined PricewaterhouseCoopers (PwC) as a tax partner in the MLP practice in 2007. Since joining PwC, Rob has assisted MLPs with modeling and structuring the impacts of mergers, acquisitions, and dispositions, as well as tax shield calculations, partnership agreement interpretations, technical termination analysis, basis adjustment calculations, Section 704(c) remedial income allocations, and compliance reporting to various federal and state governmental agencies.

Prior to joining PwC, Rob served as the Vice President of Tax at Kinder Morgan Inc., the general partner of Kinder Morgan Energy Partners, one of the largest MLPs, in Houston, Texas.

Linda E. Carlisle, Member, Miller & Chevalier Chartered; MLPA Tax Counsel

Linda Carlisle practices international and domestic tax law, concentrating on the taxation of corporations, corporate reorganizations and flow-through entities, such as partnerships, limited liability companies and Subchapter S corporations. She also focuses on Public-Private Partnerships (or PPPs) and infrastructure transactions, and is one of the foremost practitioners in this area. In addition, Ms. Carlisle assists clients with employee stock ownership plans (ESOPs), intercompany pricing issues, financial derivative product issues, and legislative, regulatory and administrative tax matters.

Ms. Carlisle is a leading authority on compliance issues related to the U.S. Foreign Account Tax Compliance Act (FATCA) and has extensive experience helping sovereigns negotiate intergovernmental agreements (IGAs) with respect to FATCA.

Ms. Carlisle advises on acquisitions and divestments of U.S. companies and businesses and in the establishment of finance structures and holding companies. She assists clients in structuring hybrid financial instruments and in devising and defending transfer pricing.

She has testified before the U.S. Congress, obtained advance tax rulings approving proposed transactions, achieved favorable administrative and judicial resolutions of tax adjustments proposed by the Internal Revenue Service (IRS), obtained refunds of overpaid U.S. tax and successfully contested proposed foreign tax adjustments through tax treaty provisions ("competent authority" proceedings).

Before joining Miller & Chevalier, Ms. Carlisle was a Tax Partner in the Washington, D.C. office of White & Case and at Cadwalader, Wickersham & Taft. She was in government service with the U.S. Department of the Treasury as an Attorney-Advisor in the Office of the Tax Legislative Counsel, and as the Special Assistant to the Assistant Secretary for Tax Policy. While at the Treasury Department, Ms. Carlisle advised senior Treasury, White House and congressional officials on domestic and international issues examined in the enactment of the Tax Reform Act of 1986. Ms. Carlisle is a frequent and sought after speaker on domestic and international tax issues.

Victoria Diaz, Tax Senior Manager, Deloitte Tax LLP

Victoria is a senior manager in the Passthroughs group in Deloitte's Washington National Tax Office. She joined the National Tax Office in 2013. She specializes in partnership taxation with an emphasis on publicly traded partnerships and natural resources partnerships. Victoria has experience with obtaining private letter rulings and providing legal opinions to clients regarding qualifying income. She has extensive involvement with tax structuring, disguised sale analysis and related IPO and related year one issues. Prior to joining the National Tax Office, Victoria practiced tax law at the law firm of Skadden, Arps, Slate, Meagher & Flom LLP in New York and at the law firms of Vinson & Elkins LLP and Latham & Watkins LLP in Houston.

Ms. Diaz received her Bachelor of Arts degree, magna cum laude, in Asian Studies and Political Science from Rice University. She also holds a Juris Doctor degree from the Yale Law School and a Master's degree in Business Administration, with a concentration in Finance, from the Yale School of Management.

Bruce Ely, Bradley Arant Boult Cummings LL*P*

Bruce is Co-Chair of the State and Local Tax Practice Group and a partner in the Birmingham, Alabama office of the multistate law firm of Bradley Arant Boult Cummings LLP (www.bradley.com). The Practice Group represents taxpayers before various state and local government departments of revenue as well as the circuit and appellate courts of Alabama, Tennessee and Mississippi and the U.S. Tax Court. He serves as Alabama correspondent for State Tax Notes and is a member of Bloomberg BNA's Multistate Tax Advisory Board. Mr. Ely is a long-time Fellow of the American College of Tax Counsel, Co-Chair of the NYU Institute on State and Local Taxation, and has been listed for a number of years in "Best Lawyers in America" and "Super Lawyers." He was the first recipient of the NYU/Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation, in December 2013. Mr. Ely was recognized by State Tax Notes as one of the "Top 10 Tax Lawyers in the United States."

He is past Chair of the Alabama State Bar Tax Section and currently serves as Chair of its Legislative Review Committee. He serves as Co-Chair of a task force recently formed by the ABA Tax Section's State & Local Tax Committee to study the impact on the states of the new federal partnership audit rules and to [attempt to] develop a consensus among the states, the Multistate Tax Commission, and various business and professional groups regarding model conformity legislation.

Mr. Ely is co-author of two Bloomberg BNA Tax Management portfolios dealing with choice of business entity issues, as well as a series of articles and charts on the state tax treatment of LLCs and LLPs that have appeared in numerous state tax and pass-through entity magazines and treatises over many years. He is also a contributing author of "Keatinge & Conaway on Choice of Business Entity" (West/Thomson Reuters), and Professor Richard Pomp's 2 volume set of teaching materials entitled "State & Local Taxation." He is a frequent lecturer for the ABA, the Council On State Taxation (COST), and various state and local tax institutes and also serves as an adjunct professor at the University of Alabama's Culverhouse School of Accountancy.

Bruce received both his B.S. degree in Accounting and J. D. (with honors) from the University of Alabama and his LL.M. in Taxation from New York University School of Law.

Jeff Erickson, Principal, Ernst & Young

Jeff Erickson, based in Washington, DC, is a principal in the Joint Ventures and Partnerships group in Ernst & Young's National Tax Office. Jeff works extensively in the MLP, private equity and international space across a broad spectrum of industries, including medical, pharmaceutical, real estate, and oil and gas. His current clients include various publicly traded partnerships.

Jeff was an Assistant Branch Chief in the IRS Chief Counsel's office for Passthroughs. Jeff has given many speeches and presentations to Bar Associations and other tax groups (including the National Association Publicly Traded Partnerships) on a number of partnership tax issues, covering such topics as drafting and reviewing partnership agreements, the basics of MLPs, and the interaction of the so-called intangible anti-churning rules and the partnership tax rules. Jeff has also written articles on various topics, including the allocation of partnership debt, the conversion of partnerships, and the at-risk rules.

Jeff is an adjunct professor in the LLM program at Georgetown University Law School, teaching the basic partnership tax course.

Deborah A. Fields, Partner-in-Charge, Pass-through Group, KPMG

Debbie Fields is the Partner-in-Charge of the Pass-through Group for KPMG's Washington National Tax Practice. The Pass-through Group is responsible for providing advice to KPMG professionals and clients regarding the federal taxation of partnerships, real estate investment trusts, and S corporations across all major industries. In addition, the Pass-through Group advises on specialty areas such as like-kind exchanges, oil and gas, leasing, and excise taxes. Client services include transaction structuring, the issuance of opinions, and requesting private letter rulings.

Ms. Fields frequently advises many of the firm's largest clients about tax planning for partnership transactions, debt restructurings, and like-kind exchanges. She has been significantly involved with KPMG's proprietary software which calculates and maintains client allocations under section 704(c) and basis adjustments under section 743(b) and section 734(b) for large private and public partnerships. She is also responsible for instructing the firm's seminars in the taxation of partnerships, like-kind exchanges, and real estate transactions.

Ms. Fields joined KPMG in 1988. Ms. Fields worked in KPMG's Washington D.C. office where she provided both audit and tax services to clients prior to joining Washington National Tax in 1996. She has extensive experience in managing client engagements, analyzing, and evaluating relevant financial data, providing research and consulting services, and preparing and reviewing federal and state tax returns for partnerships and their partners. Ms. Fields also had primary responsibility for recruiting tax department professionals.

Ms. Fields received her B.S.B.A. degree from Georgetown University in 1988. She is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants. She also served as chair of the AICPA Partnership Taxation Technical Resource Panel. Ms. Fields is a frequent lecturer and writer on partnership tax matters.

Steve Ruhlen, Master Limited Partnership Association

Steve Ruhlen is the Director for Federal Legislative Affairs for the MLPA. He has almost 30 years' experience in and around Capitol Hill. Raised in San Antonio, TX, he attended the University of Texas and worked on several political campaigns before starting his career in Washington in 1987.
Ruhlen held legislative positions in several offices in the Texas congressional delegation, including chief of staff for Rep. Henry Bonilla (TX) from 1993-2001. He has served as chief of staff for three other Members of Congress: Rep. Pete Olson (TX), former Rep. Lee Terry (NE), and Rep. Kay Granger (TX).

From 2001-2003, Ruhlen served in the White House Office of Legislative Affairs, responsible for covering the House of Representatives for Vice President Richard Cheney. From 2003-2008, he was head/co-head of Federal Government Relations for JP Morgan Chase.

Lindsay Sander, Sander Resources, LLC

Lindsay Sander is the founder of Sander Resources, LLC, an advocacy and compliance consulting firm focusing on oil and gas issue management, and regulatory compliance. She has extensive experience in communication, government relations, grass roots campaigns and media, and pipeline regulatory policy development. Ms. Sander has developed and implemented compliance programs, comprehensive communication plans, media plans, and major industry positions on financial and operational issues for companies and industry associations, including MLPA.

Prior to launching Sander Resources in 2005, Ms. Sander was responsible for implementing a proactive state government affairs program for a major pipeline operator. During the course of her tenure, she worked collaboratively with fellow pipeline companies and industry associations to develop and execute significant industry-wide initiatives, including: legislation and regulation relating to community outreach; school notification; damage prevention; legislation giving pipelines additional leverage in negotiating railroad right-of-way fees; and new exemptions from burdensome tax requirements for publicly traded partnerships.

Since founding Sander Resources, Ms. Sander has worked on numerous independent operator and industry public and government efforts relating to pipeline safety, including the coordination of the nationwide 811 Day media campaign, which has reached more than 100 million people. She is also an expert on damage prevention and public awareness, and represents the pipeline industry in Texas through the Texas Pipeline Safety Coalition and other clients. Ms. Sander has also worked actively on the definition and re-regulation of natural gas gathering since 2003, when the most recent initiative to adopt rules began, and was ultimately designated as the technical expert on the issue by the Pipeline and Hazardous Materials Safety Administration.

Throughout her career, Ms. Sander has served as the Chair of Texas Pipeline Association Regulatory Committee; the Chair of the Texas Oil and Gas Association Pipeline Committee; and the Chair of the State Tax Committee for the Coalition of Publicly Traded Partnerships. She has also served on the State Affairs Committee of the Association of Oil Pipe Lines, and the Climate Change Steering Committee of the American Petroleum Institute. Ms. Sander currently serves on the board of the Association of Women in Energy, and continues to be an active participant of the Energy Council's Center Legislative Education and Energy Research.

Ms. Sander attended the University of Kansas and graduated with degrees in political science and Russian and Eastern European studies.

Marc L. Spitzer, Partner, Steptoe & Johnson LLP

Marc L. Spitzer, a partner in Steptoe's Washington and Phoenix offices, is recognized for his deep knowledge and understanding of energy law, policy and regulation. Mr. Spitzer counsels and represents utilities and energy companies before the Federal Energy Regulatory Commission (FERC), at state utility commissions, Congress, federal agencies and state legislatures. Mr. Spitzer served as a FERC commissioner from July 2006 to December 2011. Mr. Spitzer issued thousands of opinions and orders while serving at FERC and participated in technical conferences, initiatives, proceedings and rulemakings on rates, enforcement, reliability cases, electric transmission policy, natural gas infrastructure, and oil pipeline matters. His electric utility clients include Southern Company, Duke Energy, Southern California Edison, Arizona Public Service, Salt River Project, and Pepco Holdings for regulatory and public policy work. Mr. Spitzer also represents natural gas and oil pipeline clients before FERC and State Commissions.

Mr. Spitzer served six years on the Arizona Corporation Commission (ACC) and in 2002, he was elected by his colleagues as ACC chairman. As chairman of the ACC, he focused on policies that encouraged the expansion of natural gas infrastructure, specifically distribution and storage; creating a demand side management policy; enhancing the ACC's renewables standard; and advancing consumer privacy concerns in telecommunications.

Mr. Spitzer served four terms in the Arizona State Senate, beginning in 1992. He served as chair of both the Judiciary and Finance Committees and was elected by his peers to the position of Senate majority leader in 1996.

Christine Tezak, Managing Director, ClearView Partners, LLC

Christine Tezak is a veteran energy analyst responsible for lead macro coverage of electricity markets, interstate pipelines, energy infrastructure and U.S. environmental policy at ClearView Energy Partners, LLC, a Washington, D.C.-based research firm that identifies and quantifies non-fundamental energy risks for financial investors and corporate strategists. Her two decades of experience in the electric utility and natural gas pipeline sectors enable her to craft prescient, timely and impactful analysis, particularly as energy and environmental issues have converged.

Prior to joining ClearView, Ms. Tezak covered the federally regulated electricity and natural gas sectors and environmental policy as a senior research analyst and Director at Robert W. Baird & Co. Ms. Tezak also served as senior vice president with the Washington Research Group and, earlier in her career, she was a research associate with HSBC Securities, Inc. and NatWest Securities. Ms. Tezak is actively involved in energy policy and related activities. She has testified before the FERC and the U.S. House of Representatives. She served as a board member for eight-terms, and is Past President of the Washington, D.C.-based Women's Council on Energy & the Environment. In addition to remaining active in WCEE, she is a member of the Natural Gas Roundtable. Ms. Tezak holds a bachelor's degree in Russian from Boston College and an MBA in Finance from the George Washington University.

Steven Wlodychak, Principal, Indirect Tax, Ernst & Young LLP

Steven Wlodychak is a member of EY's National Tax Department, leads its state and local transactions practice and serves as the state and local director of its Center for Tax Policy. He specializes in the state and local tax aspects of business transactions including not only advising on the state and local income tax consequences of transactions but also the effects of other indirect taxes, such as sales and use, property and employment taxes on business combinations.

He has assisted in the structuring and due diligence investigations of numerous transactions both for private equity and strategic investors and has addressed state and local tax considerations in all

50 states and on well over 800 different transactions. Steve previously served in EY's Los Angeles and New York offices, was a state and local tax attorney for one of America's largest insurance companies and an associate attorney with a major regional law firm and worked in state government in New Jersey, including for the Governor of the state.

He has published extensively on various aspects of state and local taxation including as a co-author with Willie Kolarik of a recent article entitled "The Economic Substance Doctrine in Federal and State Taxation" appearing in the *Tax Lawyer* Summer 2014 edition (Vol. 67, No. 4). A frequent speaker, Steve hosts EY's quarterly webcasts and those sponsored by Bloomberg BNA and ALI-ABA and has lead seminars on state and local tax matters throughout the U.S.

Steve received a B.S.F.S. degree from Georgetown University's School of Foreign Service, a J.D. from Seton Hall University's School of Law and an L.L.M. (Taxation) from New York University. He is a member of the ABA, the New York Bar Association, the District of Columbia Bar and the New Jersey Bar.

Dinner Speaker

David Wasserman, House Editor, The Cook Political Report

David Wasserman is the U.S. House editor and quantitative election analyst for the non-partisan *Cook Political Report*, where he is responsible for handicapping and analyzing U.S. House races. Founded in 1984, *The Cook Political Report* provides analyses of presidential, Senate, House, and gubernatorial races. *The New York Times* called the *Cook Political Report* “a newsletter that both parties regard as authoritative.”

Wasserman analyzes the current political environment in lively and entertaining presentations that he can tailor to his audiences’ specific interests or locales. His data-driven forecasting looks at both national and local politics (if requested, he can even do a district-by-district outlook), the relationship between consumer brand loyalty and voting, and what the future holds for American elections.

Highly-Praised Expertise. Nate Silver of ESPN's *FiveThirtyEight.com* has written: “Wasserman’s knowledge of the nooks and crannies of political geography can make him seem like a local,” and the *Los Angeles Times* recently called Wasserman “whip smart” and a “scrupulously nonpartisan” analyst whose “numbers nerddom was foretold at a young age.” In 2014, Twitter awarded Wasserman “Best of #Twitter” honors for his real-time election coverage.

Wasserman served as an analyst for the NBC News Election Night Decision Desk in 2014, 2012, 2010, and 2008 and has appeared on *NBC Nightly News*, *ABC World News*, *C-SPAN Washington Journal*, CNN, and NPR. He is a frequent contributor to *FiveThirtyEight.com* and his commentary on House races has been cited in numerous outlets including *POLITICO*, the *New York Times*, the *Washington Post*, *USA Today*, the *Wall Street Journal*, the *Economist*, and *RealClearPolitics.*

Political Intelligence. An enthusiast for data and maps, Wasserman served as a contributing writer to the 2014 and 2016 editions of the *Almanac of American Politics*. In 2011, Wasserman authored “Better Know a District,” the *Cook Report*'s comprehensive 2012 redistricting guidebook. A frequent speaker and guest lecturer, he has shared insights into the latest political trends with audiences at Harvard's Institute of Politics, the Dole Institute of Politics, and the University of Chicago Institute of Politics among others.

Prior to joining the *Cook Political Report* in 2007, Wasserman served for three years as House editor of *Sabato’s Crystal Ball*, a widely respected political analysis newsletter and website founded by renowned University of Virginia professor Larry Sabato. In that role, Wasserman led the publication to correctly predict Democrats would score a gain of 29 House seats in November 2006.

Wasserman has also worked on numerous political campaigns, including competitive races in Iowa, South Dakota, and Virginia. A native of New Jersey, he holds a BA in government with distinction from the University of Virginia and was awarded the 2006 Emmerich-Wright Outstanding Thesis prize for his study of congressional redistricting standards.