



Mark Berkowitz,

Tax Partner, Deloitte Tax LLP, San Francisco, CA

Mark currently serves as a regional leader of Deloitte's Investment Management practice and previously was the regional leader of Deloitte's real estate industry practice. Mark has over 30 years of experience serving clients in all segments of the asset management and real estate industries including private equity and opportunity funds, venture capital funds, hedge funds, real estate investment trusts, taxable and tax-exempt institutional investors, foreign investment companies, private investors, developers, asset management companies and syndicates. His practice has focused on structuring tax efficient transactions for mergers and acquisitions, asset dispositions including tax deferred exchanges, equity and debt financing, joint ventures, and tax efficient compensation planning for partners. Mark has published articles in several industry journals including the Journal of Partnership Taxation, Taxation for Lawyers and PE Manager and Mark co-authored a treatise on federal taxation.



Brandon Brown

ERS Director, Deloitte & Touche LLP, Salt Lake City, UT

Brandon has 19 years of experience assisting organizations with their internal auditing, compliance, and system control requirements, working primarily with financial services organizations. He leads the practice of Enterprise Risk Services in Salt Lake City, including the delivery of internal audit services, SSAE 16, and information security consulting. Prior to joining the Salt Lake City office of Deloitte & Touche, he served as Director of Audit & Risk Management for a provider of Internet authentication and digital signature solutions to global banking organizations. Brandon contributed to the first Common Criteria Protection Profile slated to become an ANSI standard. He also has managed the financial and technology internal auditing functions of a \$23 billion regional bank.



Jason Clegg

Multistate Tax Senior Manager, Deloitte Tax LLP, Salt Lake City, UT

Jason has over fifteen years experience in the multistate tax area, including two years in Deloitte's Washington National Tax practice. His areas of specialization include state income/franchise and sales/use taxes for large multistate corporations and flow-through entities. He has significant experience providing services to large and complex clients covering a broad range of industries. Jason is also the leader of Deloitte's multistate tax practice in Salt Lake City, is an active member of the UACPA, and serves as Deloitte's subject matter specialist on Utah tax matters. Jason received his bachelors degree in accounting from Brigham Young University and a masters degree in taxation from Golden Gate University. He regularly lectures on multistate tax issues, has co-authored articles published in the ACIPA's Tax Advisor, and currently teaches a graduate level class at the University of Utah.



Chris Fletcher

International Tax Director, Deloitte Tax LLP, Salt Lake City, UT

Chris has been with Deloitte Tax for over 19 years and has experience in serving U.S. and foreign companies with U.S. and global tax planning. His specialization includes cross-border structuring, foreign tax credit planning, foreign tax reduction, global financing, intellectual property planning, extraterritorial income planning, and transfer pricing. Chris has also had significant experience with international tax issues in examinations by the IRS. He was part of Deloitte's National Comprehensive Tax Solutions group for five years and worked with companies across the country on issues related to foreign sales corporations, expense allocation, income sourcing, and foreign tax credit utilization. He is a member of Deloitte's International Tax Quantitative Consulting Services group, which develops software tools to address client international tax issues. He is also a member of Deloitte's Digital Global Steps Committee, which focuses on developing new and innovative international tax planning.



Nona Donahue

Tax Managing Director, Deloitte Tax LLP, Salt Lake City, UT

Nona is the Salt Lake City Office Tax Managing Director with over 25 years of experience in public accounting and industry. Additionally, she served as Tax Director for a publicly traded regulated electric utility for 6 years. She advises large public entities on a wide range of federal income tax matters, including mining and utility industry issues, financial accounting for income taxes and uncertain tax positions, tax controversies, bankruptcy planning, tax accounting method changes, ownership changes and transaction analysis. Nona received her Bachelor of Arts degree from University of Texas at Austin and continued her studies in accounting and taxation at Arizona State University. She is a certified public accountant in Arizona and in Utah. Nona serves regulated utilities as tax advisor as well as manufacturing companies in the renewable sector, dealing with tax issues related to regulatory accounting, capital expenditures, investment and advanced energy tax credits.



Jessica Duran

Tax Partner, Deloitte Tax LLP, San Francisco, CA

Jessica is a tax partner in Deloitte's financial services practice, specializing in the private equity and real estate industries. She has extensive experience in tax structuring for U.S. and international closed and open-ended private equity and real estate funds. Jessica authored *The Changing Environment of R&R (REITS and Renewables)* published by NAREIT and Deloitte, and *It Still Ain't Easy Being Green* for a REIT and has spoken nationally for NAREC, LSI and Bloomberg. Prior to rejoining Deloitte in 2009, she served as Vice President of Tax at a U.S. publicly traded REIT with private capital funds that owns and operates industrial properties in the Americas, Europe and Asia.



Kate Forsyth

Tax Senior Manager, Deloitte Tax LLP, Seattle, WA

Kate Forsyth is a senior manager in Deloitte's Global Employer Services practice. Kate began her career in the Private Client Advisors group in Brisbane, Australia and has 15 years of experience assisting multinational corporations with their global employment needs. Along with assisting companies to manage their global expatriate programs and determine tax efficient ways to structure assignments and deliver compensation, Kate helps companies understand their global compliance requirements in the face of ever changing rules and regulations. Kate is a frequent speaker on the tax considerations associated with a global workforce and extending global benefit plans across borders.



Matthew Frank

Tax Senior Manager, Deloitte Tax LLP, Chicago, IL

Matthew Frank is a Senior Manager with the Customs and Global Trade practice for Deloitte Tax LLP. He is resident in the firm's Chicago office. Matthew advises clients on a wide range of international trade issues related to both compliance and strategic planning including, among others, customs valuation, duty reduction planning, export control requirements under EAR and ITAR, free trade agreements and special trade programs, regulatory compliance, and harmonized tariff schedule (HTS) and export control number (ECN) classification. During his time with Deloitte Tax LLP, Matthew has provided training on key aspects of export and import compliance, and assisted several companies through compliance assessments and other inquiries with the U.S. Bureau of Customs and Border Protection ("CBP"), and obtained approval from CBP for several clients to utilize First Sale for Export valuation, thereby reducing their duty payments on an annual recurring basis. Matthew has worked extensively with clients on the valuation of R&D materials and assisting with a variety of trade compliance-related initiatives.



Ed Gwynn

Head of Global Tax, Ancestry.com, Provo, UT

Ed is a senior tax executive with 25 years of domestic and international experience working with large publicly held and privately held companies. He is currently in his 3rd year as Head of Global Tax for Ancestry.com. Ed previously spent 6 years in Denver, Colorado as VP Tax for M.D.C. Holdings, Inc., a publicly held residential homebuilder and financial services company and 17 years in Dallas, Texas with Ernst & Young and Arthur Andersen. He received his BBA in Accounting and Masters in Tax from the University of Texas (Arlington). Ed is an avid sports fan, and still has his Dallas Mavericks season tickets and attends as often as he can.



Senator Orrin Hatch

Ranking Republican on the Senate Committee on Finance

Senator Orrin Hatch was elected to serve the great state of Utah in 1976. As a political outsider, he entered the race as a dark horse for the Republican nomination, filing his candidacy on the last possible day. Despite the overwhelming odds against him, he fervently believed he could make a difference in Washington. He ran on the guiding principles of limited government, tax restraint and integrity in public service. As Utah's Senator, Orrin Hatch has continued to stand by those principles that earned him his Senate seat. He has continually fought an expanding federal bureaucracy and has been at the forefront of the battle against burdensome and costly federal regulations. Senator Hatch is the Ranking Republican on the Senate Committee on Finance, the committee responsible for overseeing 60 percent of the federal budget including Medicare, Medicaid, and Social Security, as well as all tax policy and international trade agreements. Hatch has consistently fought for policies to encourage savings and investment; and for lower taxes as a means of spurring long-term economic growth. He is on the front lines of legislative battles to find solutions to the nation's health care system, secure the nation's borders, stop the forced unionization of American workers and to bring fiscal restraint back to Washington by ending the reckless spending that threatens to bankrupt the nation. In addition to serving as the Ranking Republican Member of the Senate Finance Committee, the Senator is also a member of the Senate Judiciary Committee, the Health, Education, Labor, and Pensions Committee (HELP), and the Joint Committee on Taxation. He also has the honor of serving on the Board of Directors for the Holocaust Memorial Museum in Washington, D.C.



Jeff Kummer

Director of Tax Policy, Washington National Tax, Deloitte Tax LLP, Washington D.C.

Jeff has over 20 years of experience in the tax policy arena and is currently responsible for communicating emerging tax developments in the U.S. Congress, the Internal Revenue Service and Treasury Department, and the federal courts to the Firm and its clients. Jeff oversees the content development of the Deloitte publication *Tax News & Views* as well as thought leadership publications on issues such as the U.S. deficit and prospects for fundamental tax reform. His Capitol Hill experience includes working on tax and budget issues for former U.S. Senator and Senate Finance Committee member Steve Symms, R-Idaho. Jeff holds a Bachelor of Science in Political Science from the University of Idaho and an MBA from Johns Hopkins University.



Trevor Kwan

Tax Manager, Deloitte Tax LLP, Los Angeles, CA

Trevor Kwan is a Manager in the Multistate Tax Services, Indirect Tax Practice in Los Angeles, California for Deloitte Tax LLP. He has over 7 years of experience at Deloitte working with and advising clients on sales and use tax issues. His sales and use tax experience includes sales and use tax refunds, audit defense, and controversy with a specific focus in the healthcare and software industries. He is a member of Deloitte's Life Science practice.



Shoab Malak

Tax Director, Deloitte Tax LLP, San Francisco, CA

Shoab Malak is a Director in Deloitte's Indirect Tax group in San Francisco, providing a significant role in advising U.S. clients on strategic global VAT structuring. Shoab has been based in San Francisco for over 7 years and prior to this was based in the Deloitte London office. He has over 12 years' experience of providing specific VAT consulting advice to clients in a number of sectors including finance, manufacturing and e-commerce, particularly on cross border transactions and global supply contracts. Whilst in the U.S., Shoab has been involved in coordinating global VAT engagements and advising U.S. clients on planning to enhance VAT efficiency.



Peter Mann

Audit Director, Deloitte & Touche LLP, Salt Lake City, UT

Peter is an Audit Director in the Salt Lake City office of Deloitte & Touche LLP. During his tenure with the firm, he has served both local and multinational clients in a broad range of industries, including manufacturing, life sciences, technology, utility, communications, not for profit, and government. He has significant experience with SEC and regulatory reporting and with mergers and acquisitions. Peter provides services in accordance with the high professional and technical standards of our firm and our profession. He focuses on attentive client service and consistently delivers a high level of involvement to his clients. Peter is a graduate of Brigham Young University, a Certified Public Accountant, and a member of the UACPA and AICPA. He is currently the lead recruiting director for the Salt Lake City audit practice.



Patrice Mano

Tax Partner, Deloitte Tax LLP, San Francisco

Patrice leads the Washington National Tax Financial Reporting for Taxes group of Deloitte Tax LLP. She consults with companies on the application of accounting standards such as ASC 740 (fka FAS109 and FIN 48) and IAS 12. Patrice also serves as the National Leader of Internal Training for the Financial Reporting for Taxes competency group of Deloitte Tax LLP. Patrice has been a guest lecturer for various organizations including Tax Executives Institute, American Institute of Certified Public Accountants, American Bar Association, Bureau of National Affairs, Practising Law Institute, and Council on State Taxation. Prior to joining Deloitte in 2002, Patrice worked for Arthur Andersen LLP as a member of the International Tax Group in San Francisco, California and with Grant Thornton LLP in Utah. Throughout her career, Patrice has provided tax services to clients in a variety of industries including financial services, technology, real estate, manufacturing, retail, hospitality, and private equity. Patrice received her Bachelor of Science and Master of Accounting degrees from Brigham Young University. She is a licensed Certified Public Accountant in California and Utah and is a member of the American Institute of Certified Public Accountants.

**Jason Russell**

Tax Director, Deloitte Tax LLP, San Francisco, CA

Jason is a director in Deloitte's Compensation & Benefits Tax consulting practice, which resides within its Global Employer Services group. In this role, Jason works with a team of nationally-deployed practitioners on a variety of Fortune 500, technology, and not-for-profit clients. Jason consults with clients on a variety of executive and equity compensation issues, including merger/acquisition related compensation issues (280G), deferred compensation (409A and 457A), compensation deductibility (162(m)), equity and equity alternative structuring, qualified retirement plans, and welfare/fringe benefit arrangements. In addition to the income inclusion and corporate deductibility of items in the above areas, Jason consults on the related income and payroll tax withholding/reporting requirements and the Form 5500 reporting aspects of benefit plans.

**Sajeev Sidher**

Tax Director, Deloitte Tax LLP, San Jose, CA

Sajeev Sidher is a director in Deloitte Tax LLP's Silicon Valley practice specializing in transfer pricing and tax policy. He leads Deloitte's transfer pricing practice in Salt Lake City and manages the Silicon Valley transfer pricing practice. He is the inbound transfer pricing leader in the San Jose office and a member of Deloitte's Technology, Media, and Telecommunications industry group specializing in high-technology taxpayers including ecommerce, semiconductors, computer software, and medical products companies. He also has extensive experience with the durable products, chemical, engineering and construction, and transportation industries. Sajeev joined Deloitte in 1998, and has over fourteen years of transfer pricing, international tax, and federal tax experience. Sajeev has extensive experience in consulting with clients on global transfer pricing planning and compliance. He has also worked with clients on their transfer pricing needs related to mergers and acquisitions, supply chain restructuring, and intangible property migration.

**Brian Slagle**

Chief Financial Officer, Lifetime Products, Inc., Clearfield, UT

Brian Slagle has been with Lifetime Products for over 9 years. Lifetime is a privately owned retail products manufacturing company headquartered in Clearfield, Utah. The company has factories located in Utah and Xiamen China and also has distribution warehouses located in Missouri, Ohio and Monterrey Mexico. Before working for Lifetime Products, Brian worked for Deseret Management Corporation (DMC) in their Internal Audit Department. Prior to DMC he worked for Deloitte in Salt Lake City, Utah in their Public Audit practice and in Orange County, CA in their Tax practice. Brian is a Major in the U.S. Army Reserves where he serves as a Finance Officer. He is a Veteran having served in Iraq, Kuwait, Qatar and Egypt. Among his notable decorations he was awarded the Bronze Star Medal for his service during Operation Iraqi Freedom in 2004. In 2010 he worked for 7 months in Lifetime's China operation gaining invaluable international experience. He has 18 years of diverse accounting experience with Public Audit and Tax, Internal Audit, and Corporate Finance and Accounting.



Art Smith

Tax Senior Manager, Deloitte Tax LLP, Salt Lake City, UT

Art has served asset management (primarily private equity) clients in the Bay Area, Los Angeles, or Salt Lake City markets throughout his career, focusing on structuring of investments, due diligence, consulting, and tax compliance. Art holds a CPA license in California and Utah and is a member of the Utah State Bar.



Adrian Tay

Director, Deloitte Consulting LLP, Los Angeles, CA

Adrian is a Director in Deloitte Consulting's Finance practice. He has spent 15 years advising clients, helping them realize their Finance Transformation priorities.

While Adrian has led engagements across the entire spectrum of CFO responsibility areas – from close optimization to finance merger integration to process improvement – he has a particular affinity for Financial Planning and Analytics within the High Tech, Media and Consumer Packaged Goods sectors. He uses his deep specialization in Finance and related technologies to develop more accurate and efficient planning and reporting capabilities for his clients; and to allow his clients to perform analysis and develop valuable insights that influence the tactics that a business takes to grow the bottom line. Adrian has authored multiple articles and is a frequent speaker on financial planning and analytics.



Adam Tullis

Director of Tax, Instructure, Salt Lake City, UT

Joining Instructure in April 2014 as the Director of Tax, Adam has been charged with building out the company's international tax structure as it expands globally. Adam served previously as the Director of Tax for Skullcandy where he helped the company grow from a single domestic U.S. entity with \$100 million in sales to 13 global entities with more than \$250 million in sales. Adam began his career with Tanner LC in Salt Lake where he served a variety of clients. He earned his master's degree in accounting from the University of Utah.



Joel Van Cott

Audit Partner, Deloitte & Touche LLP, Salt Lake City, UT

Joel is an Audit Partner in the Deloitte Salt Lake City office. Joel has 17 years of experience in public accounting, specializing in serving public company reporting clients primarily in the financial services and consumer business industries. He also has significant experience with SEC reporting, international operations, and 404 internal controls. He received a Bachelor's degree in Accounting and a Master's degree in Professional Accountancy from Brigham Young University and is a certified public accountant. He participates actively in the community and

business organizations and is a member of the American Institute of Certified Public Accountants and the Utah Association of Certified Public Accountants.



Dwayne Van Wieren

Tax Partner, Deloitte Tax LLP, Los Angeles, CA

Dwayne Van Wieren is a Tax Partner based in Deloitte's Los Angeles, California office. He has over 21 years of experience in state and local tax and is a former sales and use tax auditor with the Texas Comptroller of Public Accounts. Dwayne currently leads Deloitte's national U.S. indirect tax services team, which consists of approximately 175 sales, use and excise tax professionals. In his current role, Dwayne supervises a national group of sales, use and excise tax professionals who provide clients with consistent and progressive high quality services. Dwayne also advises clients on sales and transaction tax issues, including helping clients with audit defense services and assisting clients in securing significant sales and use tax refunds. Dwayne also has extensive experience evaluating transaction tax compliance functions for multistate clients and recommending design improvements to enhance overall compliance.



John Wilde

ERS Director, Deloitte & Touche LLP

John joined the US National Office – Accounting Consultation in July 2012 and is responsible for working with Deloitte clients and engagement teams throughout the world on their most complex technical accounting matters. John also serves as the engagement quality control reviewer on Dole Food Company and is a US National Office Liaison partner to US Power (Great West Life & Annuity), DirecTV and The Sands. Previously, John managed the Global IFRS and Offering Services (GIOS) group for six years in Shanghai where he supported clients participating in US listing-related services, including due diligence, mergers and acquisitions and equity and debt offerings. John was also the General Motors Regional Managing Partner, managing service delivery to General Motors throughout Asia Pacific.



Mike Wyatt

ERS Director, Deloitte & Touche LLP, Austin, TX

Mike Wyatt serves as a Director in Deloitte's Cyber Risk Services practice where he is responsible for service delivery to state public sector clients and has led statewide security assessments and security program development initiatives for the states of Utah and South Carolina. He also serves as the cyber risk services leader for the States of Colorado, Georgia, Texas, and Virginia and is the Lead Client Service Partner (LCSP) for the State of South Carolina. Mike has a broad background of over 25 years of experience specializing in cyber security and privacy strategy definition and security solution systems integration and implementation. He serves nationally as a quality assurance and risk management reviewer for enterprise security engagements. Mike speaks nationally on topics of cyber security and identity management and is a Fellow with the University of Texas Center for Identity as well as being active with the National Association of State CIOs (NASCIO) and the security and privacy committee of the National Association of Governors. Mike has been quoted related to cyber security breaches in publications such as the Wall Street Journal, National Association of State Auditors, Comptrollers, and Treasurers and CTO Edge. Mike is a Certified Information Privacy Professional (CIPP), Certified Information Systems Auditor (CISA), and University of Texas – Institute for Managerial Leadership (IML).



Wes Yeomans

AERS Partner, Deloitte & Touche LLP, Salt Lake City, UT

Wes is a Partner with Deloitte and has over 12 years of experience in public accounting. His areas of specialization include derivatives, fair value, banking, consumer business and Sarbanes-Oxley control compliance. Wes has served a wide variety of national and local audit clients in the financial services and consumer business industries. He has a Bachelor's of Science in Accounting from Utah State University and a Masters in Accounting from the University of Texas at Arlington. He is a Certified Public Accountant and is also a member of the AICPA and UACPA.