

16TH BIENNIAL PARKER C. FIELDER
**OIL, GAS, AND ENERGY
TAX CONFERENCE**

A Unique Forum for Discussion Between the IRS and Private Sector
on Current Oil, Gas, and Energy Taxation Issues



November 16–17, 2023

JW Marriott Houston by The Galleria ■ Houston, Texas

RECEPTION SPONSORS*

Caplin & Drysdale
Chamberlain, Hrdlicka, White,
Williams & Aughtry, P.C.
Deloitte Tax LLP
Eversheds Sutherland

Gibson, Dunn & Crutcher LLP
Kirkland & Ellis LLP
KPMG
Latham & Watkins LLP
Liskow

Miller & Chevalier Chartered
Norton Rose Fulbright
Porter Hedges LLP
Vinson & Elkins LLP
Whitley Penn

**Note: The Internal Revenue Service and the U.S. Department of the Treasury are not sponsoring the reception and their participation in the reception is not intended as an endorsement of the reception or the sponsors.*

Earn up to 11.25 Hours of Credit, Including 1.00 Hour of Ethics Credit
MCLE Credit Approved in TX, CA, and OK; Expected in LA (Hours Vary By State)
TX Legal Specialization Credit Approved for Oil, Gas and Mineral Law, and Tax Law
TX and National Accounting CPE Available

16TH BIENNIAL PARKER C. FIELDER
OIL, GAS, AND ENERGY TAX CONFERENCE

November 16–17, 2023 ■ JW Marriott Houston by The Galleria ■ Houston, Texas

Earn up to 11.25 Hours of Credit, Including 1.00 Hour of Ethics Credit
MCLE Credit Approved in TX, CA, and OK; Expected in LA (Hours Vary By State)
TX Legal Specialization Credit Approved for Oil, Gas and Mineral Law, and Tax Law
TX and National Accounting CPE Available

Times listed are in Central Time

THURSDAY MORNING, NOV. 16, 2023

Presiding Officer:

**Kevin L. Kenworthy, Miller & Chevalier
Chartered, Washington, DC**

8:00 a.m. Registration Opens

Includes continental breakfast.

8:50 a.m. Welcoming Remarks

9:00 a.m. .75 hr

Current Issues in the Energy Sector

A comprehensive review of the near/medium-term outlook for the energy sector including the energy capital cycle, oil and natural gas dynamics, the decarbonization/energy transition megatrend, the energy investing landscape, and the capital/M&A environment.

Kevin Pollard, Managing Director, Pickering Energy Partners, Houston, TX

9:45 a.m. 1.25 hrs

**An Energy Transactions Smorgasbord:
Updates on Transaction Structures for Oil
and Gas, Renewable and Clean Energy, and
Battery Storage**

Hear updates on transaction structures for oil and gas mergers and acquisitions and joint development projects as well as wind, solar, hydrogen and battery storage projects after the Inflation Reduction Act. In addition, explore the impact of renewable and clean energy tax credits and their transferability on these structures.

Moderator:

John T. Bradford, Liskow & Lewis, Houston, TX

Panelists:

David Burton, Norton Rose Fulbright, New York, NY
Mitra Ghaemmaghami, Ernst & Young, LLP,
Houston, TX
Glenn Leishner, TotalEnergies, Houston, TX
James D. Reardon, Porter Hedges LLP, Houston, TX

11:00 a.m. 15-Minute Break

**Are you a 1st or 2nd year attorney? Attend
most UT Law CLE conferences for just \$195!**

Call 512.475.6700 to register.

11:15 a.m. 1.00 hr

**What the General Practitioner Should Know
about International Tax Practice**

High-level descriptions of the most topical issues involving international tax including fundamentals, issue-spotting pointers, and the latest news.

Moderator:

Anne Devereaux, Gibson, Dunn & Crutcher LLP, Los Angeles, CA

Panelists:

Megan J. Hickman, IRS Office of Chief Counsel,
Washington, DC
Quyên Huynh, KPMG LLP, Irvine, CA
Kevin L. Kenworthy, Miller & Chevalier Chartered,
Washington, DC

12:15 p.m. Pick Up Lunch

Included in registration.

THURSDAY AFTERNOON

Presiding Officer:

**R. Richard Coston, Norton Rose
Fulbright, Houston, TX**

**PARKER C. FIELDER
AWARDS PRESENTATION**

1:00 p.m.

Presenters:

John S. Dzienkowski, The University of Texas School
of Law, Austin, TX
Robert J. Peroni, The University of Texas School of
Law, Austin, TX

Recipients:

Peter A. Lowy, Chamberlain Hrdlicka, Houston, TX
Douglas W. O'Donnell, Internal Revenue Service,
Washington, DC

**M
C
L
E**

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 11.25 hours, of which 1.00 credit hour will apply to legal ethics/professional responsibility credit. The University of Texas School of Law is a State Bar of California approved MCLE provider (#1944), and an Oklahoma Bar Association MCLE presumptively-approved provider (#169).

KEYNOTE LUNCHEON PRESENTATION

Introduction

C. Elizabeth Wagner, Internal Revenue Service,
Washington, DC

1:15 p.m. .50 hr

**Tax Administration: IRS Deputy
Commissioner's Perspective**

Current state of IRS Transformation and the Service & Enforcement impact upon taxpayers and tax professionals.

Douglas W. O'Donnell, Deputy Commissioner,
Services & Enforcement, Internal Revenue Service,
Washington, DC

Moderator:

Nikole Flax, PwC, Washington, DC

1:45 p.m. 15-Minute Break

2:00 p.m. 1.25 hrs

**Strategies and Lessons Learned:
Opportunities under the IRA**

Focus on opportunities under the IRA, including as a result of guidance issued under the IRA, and how companies both in and out of the energy sector are taking advantage of those opportunities.

Moderator:

Amish M. Shah, Holland & Knight LLP,
Washington, DC

Panelists:

Lauren A. Collins, Vinson & Elkins LLP,
Los Angeles, CA
James A. Holmes, IRS Office of Chief Counsel,
Washington, DC
Jeff A. Romero, Skadden, Arps, Slate, Meagher &
Flom LLP, Houston, TX
Jonathan Storms, Andersen, Houston, TX

3:15 p.m. Break

SUBSCRIBE TODAY!

UT Law CLE offers annual subscriptions
for MCLE On-Demand and our eLibrary
Unlimited Access. Anytime. Anywhere.

Compare options and subscribe at
www.utcle.org/subscriptions

***Subscriptions do not include registrations
to live conferences or live webcasts.*

TRACK A: OIL & GAS

Presiding Officer:

R. Richard Coston, Norton Rose Fulbright, Houston, TX

3:30 p.m. 1.00 hr

Energy Excise Taxes – We’re Back, Baby!

From reinstated superfund taxes to recent litigation over energy tax credits and taxation of exported oil, federal excise tax practice in the oil & gas industry is the hottest it’s been in decades. Explore recent developments and the most significant takeaways from a tax compliance and planning perspective.

Moderator:

Peter A. Lowy, Chamberlain Hrdlicka, Houston, TX

Panelists:

Oscar L. Garza, Ryan, LLC, Houston, TX
SaraBeth Smith, Deloitte, Houston, TX
Kimberly Wojcik, U.S. Department of the Treasury, Washington, DC

4:30 p.m. 15-Minute Break

4:45 p.m. 1.00 hr

Foreign Tax Credit

Discuss recent developments relating to the foreign tax credit, including creditability of foreign taxes, allocation of foreign taxes, litigation relating to foreign tax credits, and the corporate alternative minimum tax foreign tax credit.

Moderator:

Layla J. Asali, Miller & Chevalier Chartered, Washington, DC

Panelists:

Daniel Barron, Chevron, Houston, TX
David G. Noren, McDermott Will & Emery, Washington, DC
Jeffrey L. Parry, IRS Office of Chief Counsel, Washington, DC

5:45 p.m. Adjourn to Optional Reception

THANK YOU TO OUR RECEPTION SPONSORS*

- Caplin & Drysdale
- Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C.
- Deloitte Tax LLP
- Eversheds Sutherland
- Gibson, Dunn & Crutcher LLP
- Kirkland & Ellis LLP
- KPMG
- Latham & Watkins LLP
- Liskow
- Miller & Chevalier Chartered
- Norton Rose Fulbright
- Porter Hedges LLP
- Vinson & Elkins LLP
- Whitley Penn

**Note: The Internal Revenue Service and the U.S. Department of the Treasury are not sponsoring the reception and their participation in the reception is not intended as an endorsement of the reception or the sponsors.*

TRACK B: ENERGY TRANSITION

Presiding Officer:

William Trey Cornelius, Deloitte Tax LLP, Houston, TX

3:30 p.m. 1.00 hr

Clean Hydrogen, Clean Fuel, and Lifecycle: Understanding the Complexities of 45V and 45Z Credits

Discuss the section 45V clean hydrogen production credit, 45Z clean fuel production credit and recent and expected guidance from Treasury and the IRS. Hear about how these incentives are shaping new green projects and some of the challenges faced by the industry.

Moderator:

Jaime Park, Deloitte, Washington, DC

Panelists:

Michael Q. Cannon, Gibson, Dunn & Crutcher LLP, Dallas, TX
Aindriú Colgan, American Petroleum Institute, Washington, DC
Jason D. Dexter, IRS Office of Chief Counsel, Washington, DC
Sam B. Guthrie, Akin Gump Strauss Hauer & Feld LLP, Washington, DC

4:30 p.m. 15-Minute Break

4:45 p.m. 1.00 hr

Section 45Q Credit for Carbon Oxide Sequestration

Focus on the section 45Q tax credit for carbon oxide sequestration, the changes made by the Inflation Reduction Act, and practical insights related to claiming the tax credit.

Moderator:

Julie Chapel, KPMG, Oklahoma City, OK

Panelists:

Jennifer Bernardini, U.S. Department of the Treasury, Washington, DC
Jennifer Buchanan, Occidental Petroleum Corporation, Houston, TX
Todd Lowther, Shearman & Sterling, Houston, TX
Madeleine Tan, Holland & Knight LLP, New York, NY

5:45 p.m. Adjourn to Optional Reception

NETWORKING RECEPTION

5:45 p.m. – 6:45 p.m.

Join us for drinks and hors d’oeuvres with program faculty and attendees.

THANK YOU TO OUR SPONSORS

Presiding Officer:

Kathleen M. Kruchten, Internal Revenue Service, Houston, TX

8:00 a.m. Conference Room Opens

Includes continental breakfast.

8:30 a.m. 1.00 hr ethics

Ethics in Tax Practice

Discuss selected ethical issues that arise for in-house and private practitioners, as well as for government personnel in the tax field, including privilege and confidentiality, conflicts of interests, specific provisions of Circular 230, the ABA Model Rules, the AICPA standards, and related subjects.

Scott D. Michel, Caplin & Drysdale, Chartered, Washington, DC
R. Scott Shieldes, Internal Revenue Service, Houston, TX

9:30 a.m. 1.00 hr

Monetizing Certain U.S. Tax Credits: Sales and Transfers

With the new Section 6418 rules and recently released proposed regulations, the sale and transfer market for certain U.S. federal income tax credits is expected to grow significantly. Discuss how sales or transfers of credits are and will be effected, applicable terms, risk, and cash flow impacts.

Moderator:

Greg Matlock, Ernst & Young, LLP, Houston, TX

Panelists:

Tracey Baird, Grant Thornton LLP, Houston, TX
Jim Cole, Latham & Watkins LLP, Houston, TX
James A. Holmes, IRS Office of Chief Counsel, Washington, DC
Colin Zelmer, PwC, Palm Beach Gardens, FL

10:30 a.m. 15-Minute Break

10:45 a.m. 1.25 hrs

Partnerships and Pass Through Entities

A discussion of Subchapter K, BBA, and tax administration issues involving partnerships including, the IRS Strategic Operating Plan for passthrough entities; drafting partnership agreements after BBA; acquisitions and responsibility for paying imputed underpayments; issues in electing out of Subchapter K; and Section 1061 issues in oil and gas joint ventures.

Moderator:

Bill Wilson, Whitley Penn, LLP, Plano, TX

Panelists:

Mark Dundon, Kirkland & Ellis LLP, Houston, TX
Joy E. Gerdy Zogby, IRS Office of Chief Counsel, Washington, DC
Robert A. Jacobson, Willkie Farr & Gallagher LLP, Houston, TX
Steven J. Lorch, Bracewell, New York, NY
Clifford R. Scherwinski, Internal Revenue Service, Phoenix, AZ

12:00 p.m.

1.25 hrs

IRS Examinations, Litigation and Interaction Between Industry and the Government

Explore how the IRS is approaching energy tax issues, affecting both energy transition and more traditional forms of energy. Consider energy provisions of the Inflation Reduction Act as well as longstanding energy tax provisions. Also address how the BBA is affecting audits of companies in the industry and how the new IRS compliance initiatives (supported by additional funding) are impacting the industry.

Moderator:

Richard A. Hussein, Kirkland & Ellis LLP, Houston, TX

Panelists:

David B. Blair, Eversheds Sutherland,
Washington, DC

George M. Gerachis, Vinson & Elkins LLP,
Houston, TX

Joy E. Gerdy Zogby, IRS Office of Chief Counsel,
Washington, DC

Kathleen M. Kruchten, Internal Revenue Service,
Houston, TX

Clifford R. Scherwinski, Internal Revenue Service,
Phoenix, AZ

1:15 p.m.

Adjourn

CONFERENCE FACULTY

LAYLA J. ASALI
Miller & Chevalier
Chartered
Washington, DC

TRACEY BAIRD
Grant Thornton LLP
Houston, TX

DANIEL BARRON
Chevron
Houston, TX

JENNIFER BERNARDINI
U.S. Department of the
Treasury
Washington, DC

DAVID B. BLAIR
Eversheds Sutherland
Washington, DC

JOHN T. BRADFORD
Liskow & Lewis
Houston, TX

JENNIFER BUCHANAN
Occidental Petroleum
Corporation
Houston, TX

DAVID BURTON
Norton Rose Fulbright
New York, NY

MICHAEL Q. CANNON
Gibson, Dunn & Crutcher
LLP
Dallas, TX

JULIE CHAPEL
KPMG
Oklahoma City, OK

JIM COLE
Latham & Watkins LLP
Houston, TX

AINDRIÚ COLGAN
American Petroleum
Institute
Washington, DC

LAUREN A. COLLINS
Vinson & Elkins LLP
Los Angeles, CA

ANNE DEVEREAUX
Gibson, Dunn & Crutcher
LLP
Los Angeles, CA

JASON D. DEXTER
IRS Office of Chief
Counsel
Washington, DC

MARK DUNDON
Kirkland & Ellis LLP
Houston, TX

NIKOLE FLAX
PwC
Washington, DC

OSCAR L. GARZA
Ryan, LLC
Houston, TX

GEORGE M. GERACHIS
Vinson & Elkins LLP
Houston, TX

JOY E. GERDY ZOGBY
IRS Office of Chief
Counsel
Washington, DC

MITRA
GHAEMMAGHAMI
Ernst & Young, LLP
Houston, TX

SAM B. GUTHRIE
Akin Gump Strauss
Hauer & Feld LLP
Washington, DC

MEGAN J. HICKMAN
IRS Office of Chief
Counsel
Washington, DC

JAMES A. HOLMES
IRS Office of Chief
Counsel
Washington, DC

RICHARD A. HUSSEINI
Kirkland & Ellis LLP
Houston, TX

QUYEN HUYNH
KPMG LLP
Irvine, CA

ROBERT A. JACOBSON
Willkie Farr & Gallagher
LLP
Houston, TX

KEVIN L. KENWORTHY
Miller & Chevalier
Chartered
Washington, DC

KATHLEEN M.
KRUCHTEN
Internal Revenue Service
Houston, TX

GLENN LEISHNER
TotalEnergies
Houston, TX

STEVEN J. LORCH
Bracewell
New York, NY

TODD LOWTHER
Shearman & Sterling
Houston, TX

PETER A. LOWY
Chamberlain Hrdlicka
Houston, TX

GREG MATLOCK
Ernst & Young, LLP
Houston, TX

SCOTT D. MICHEL
Caplin & Drysdale,
Chartered
Washington, DC

DAVID G. NOREN
McDermott Will & Emery
Washington, DC

DOUGLAS W.
O'DONNELL
Deputy Commissioner,
Services & Enforcement
Internal Revenue Service
Washington, DC

JAIME PARK
Deloitte
Washington, DC

JEFFREY L. PARRY
IRS Office of Chief
Counsel
Washington, DC

KEVIN POLLARD
Managing Director
Pickering Energy
Partners
Houston, TX

JAMES D. REARDON
Porter Hedges LLP
Houston, TX

JEFF A. ROMERO
Skadden, Arps, Slate,
Meagher & Flom LLP
Houston, TX

CLIFFORD R.
SCHERWINSKI
Internal Revenue Service
Phoenix, AZ

AMISH M. SHAH
Holland & Knight LLP
Washington, DC

R. SCOTT SHIELDS
Internal Revenue Service
Houston, TX

SARABETH SMITH
Deloitte
Houston, TX

JONATHAN STORMS
Andersen
Houston, TX

MADELEINE TAN
Holland & Knight LLP
New York, NY

BILL WILSON
Whitley Penn, LLP
Plano, TX

KIMBERLY WOJCIK
U.S. Department of the
Treasury
Washington, DC

COLIN ZELMER
PwC
Palm Beach Gardens, FL

UT Law CLE is committed to Practice Excellence.

We are here to support our community. Information and updates regarding our in-person conferences and live webcasts will be posted at www.utcle.org.

In addition, we continue to offer multiple educational opportunities online—both live and on-demand—by bringing practitioners together virtually.

We are fortunate to serve so many of you who strive for excellence in the practice of law.

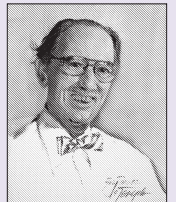
PARKER C. FIELDER (1918-1985)

The Oil and Gas and Energy Tax Conference is named in honor of Parker C. Fielder, a leading natural resource taxation scholar and professor of law at The University of Texas School of Law.

Fielder attended The University of Texas School of Law where he served as editor-in-chief of the *Texas Law Review*. He graduated with the highest standing in his class earning him the honor of teaching law in the company of Deans Leon Green, W. Page Keeton, and Charles Tilford McCormick.

After several years in private practice, Professor Fielder returned to UT Law School in 1961 where he remained for the rest of his career, establishing his reputation as a natural resource taxation scholar. His other research interests included federal income taxation, state and local taxation, corporate finance and securities regulation.

Two University of Texas at Austin professorships honor him—the Parker C. Fielder Regents Professorship in Tax Law, and the Parker C. Fielder Regents Professorship in Music.



Portrait artist: A.E. Temple

HOW TO REGISTER

Online:

www.utcle.org/conferences/OX23/signup

Mail:

The University of Texas
School of Law
ATTN: CLE
PO Box 7759
Austin, TX 78713-7759

Fax:

512.475.6876

Questions? 512.475.6700

If you have dietary requirements or would like to request accommodations under the ADA, please contact Customer Service at 512.475.6700 or service@utcle.org at least 10 days prior to the conference.

REGISTRATION BENEFITS

Comprehensive Course Materials: Access course materials in "Your Briefcase" approximately 48 hours before the live event, and enjoy unlimited access to the final, complete course materials – downloadable PDFs of papers and slides.

Accredited eConference: Complimentary access to the eConference – with papers, slides, and video – accredited for one year in both TX and CA are available in "Your Briefcase" 6–8 weeks after the event.

TX MCLE Credit Reporting: UT Law CLE can report credit on your behalf directly to the State Bar of Texas. Track the Texas MCLE credit reported on your behalf at "Your Account" after you've logged in at www.utcle.org.

TROUBLE LOGGING IN?

A UT Law CLE account is created for conference attendees and product customers with information provided on the order form. An email address will serve as the User Name.

Forget Your Password or Need it Reset? Just select "Forgot Password" under "Sign In or Join" at www.utcle.org.

Still Need Assistance? Contact customer service at 512.475.6700 or service@utcle.org during business hours.

REGISTRATION FORM

PLEASE PRINT CLEARLY

OX23

Bar Card # _____ TX Other State: _____ N/A

Name [Mr. / Ms.] _____

Firm _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

Registrant's Email (required) _____

Assistant's Email (optional) _____

Invoices, confirmations, and receipts are emailed to these addresses.

EVENT REGISTRATION

Includes Electronic Course Binder Download (PDF) in "Your Briefcase." Special group registration rates available. Call 512.475.6700.

- Individual Registration \$695 | \$795 after November 1
 In-House Counsel Registration \$495 | \$595 after November 1

Printed and Shipped Binder with Registration (Shipping Included) – Available for order through Friday, November 17, 2023

Please note that the printed binder will arrive 2–3 weeks after the scheduled webcast. Delivery to P.O. boxes is not permitted. Binders will not be distributed on-site.

- Printed and Shipped Course Binder \$81.19 (\$75*)

TOTAL EVENT REGISTRATION \$ _____

FIRST AND SECOND YEAR ATTORNEYS MAY ATTEND FOR JUST \$195! CALL 512.475.6700 TO REGISTER.

POST-CONFERENCE PRODUCTS

eConference – For Texas and California MCLE Credit

Includes Electronic Course Binder Download (PDF) and program video/audio. Available 6–8 weeks after live event. Hours may vary depending on actual event runtime.

- Individual eConference \$795

Post-Course Binder – For Research and Self-Study

Comprehensive binder with papers and slides, available for delivery 4–6 weeks after live event.

- Electronic Post-Course Download (PDF) \$297.69 (\$275*)
 Printed Post-Course Binder \$351.81 (\$325*)

TOTAL POST-CONFERENCE PRODUCTS \$ _____

METHOD OF PAYMENT

- Check (make check payable to The University of Texas at Austin)
 VISA MasterCard American Express P.O. (include a copy of the purchase order upon submission)

Card / P.O. # _____ CWV # _____ Exp. Date _____ / _____
(mm/yy)

Authorized Signature _____

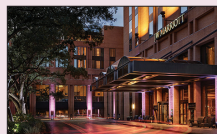
** Tax-exempt rate for, e.g., government employees and nonprofits. Include a Texas Sales and Use Tax Exemption Certificate with order.*

Visit
www.utcle.org
Email
service@utcle.org
Call
512.475.6700
Facebook
UT Law CLE
LinkedIn
UT-Law-CLE
Twitter
@UTLawCLE

HOUSTON

November 16–17, 2023

CONFERENCE LOCATION



JW Marriott Houston by The Galleria

5150 Westheimer Road
Houston, Texas
713.961.1500 (Reservations)

Special Room Rate: \$209

Good through October 25
(Subject to availability)

Parking:

\$12 daily self-parking; \$29 daily valet
\$29 overnight self-parking; \$49 overnight valet

KEY DATES

November 1, 2023

Last day for early registration rates

November 10, 2023

Last day for full refund cancellation

November 13, 2023

Last day for partial refund cancellation
\$50 processing fee applied

November 16, 2023 8:50 a.m., CT

Conference begins

November 17, 2023

Last day to order a printed and shipped course binder
with in-person or webcast conference registration.

PLANNING COMMITTEE

JOHN S. DZIENKOWSKI—
CO-CHAIR
The University of Texas
School of Law
Austin, TX

ROBERT J. PERONI—
CO-CHAIR
The University of Texas
School of Law
Austin, TX

JOANNA JEFFERSON—
DIRECTOR
The University of Texas
School of Law
Austin, TX

LAYLA J. ASALI
Miller & Chevalier
Chartered
Washington, DC

ROGER J. BENESCH
Internal Revenue Service
Fort Worth, TX

JENNIFER BERNARDINI
U.S. Department of the
Treasury
Washington, DC

MARC BORELLA
Internal Revenue Service
Houston, TX

JOHN T. BRADFORD
Liskow & Lewis
Houston, TX

JULIE CHAPEL
KPMG
Oklahoma City, OK

JIM COLE
Latham & Watkins LLP
Houston, TX

AINDRIÚ COLGAN
American Petroleum
Institute
Washington, DC

WILLIAM TREY
CORNELIUS
Deloitte Tax LLP
Houston, TX

R. RICHARD COSTON
Norton Rose Fulbright
Houston, TX

NICHOLAS J. DENOVIO
Latham & Watkins LLP
Washington, DC

TIMOTHY J. DEVETSKI
Ernst & Young LLP
Houston, TX

MARK DUNDON
Kirkland & Ellis LLP
Houston, TX

GEORGE M. GERACHIS
Vinson & Elkins LLP
Houston, TX

NANETTE HAMILTON
Internal Revenue Service
San Jose, CA

JOHN J. HEMENWAY
Internal Revenue Service
Houston, TX

MEGAN J. HICKMAN
IRS Office of Chief
Counsel
Washington, DC

RICHARD A. HUSSEINI
Kirkland & Ellis LLP
Houston, TX

ROBERT A. JACOBSON
Willkie Farr & Gallagher LLP
Houston, TX

EILEEN E. JOHNSON
Internal Revenue Service
Houston, TX

JOEL T. JOHNSON
ExxonMobil
Houston, TX

CHRISTOPHER T. KELLEY
Internal Revenue Service
Washington, DC

KEVIN L. KENWORTHY
Miller & Chevalier
Chartered
Washington, DC

KATHLEEN M.
KRUCHTEN
Internal Revenue Service
Houston, TX

GLENN LEISHNER
TotalEnergies
Houston, TX

TODD LOWTHER
Shearman & Sterling
Houston, TX

PETER A. LOWY
Chamberlain Hrdlicka
Houston, TX

C. ELLEN MACNEIL
Andersen
McLean, VA

BOBBY MARANDI
PwC
Houston, TX

GREG MATLOCK
Ernst & Young, LLP
Houston, TX

ROBERT C. MORRIS
Norton Rose Fulbright
Houston, TX

EDWARD C. OSTERBERG
JR.
Mayer Brown LLP
Houston, TX

ABDON RANGEL
Andersen
Houston, TX

JAMES D. REARDON
Porter Hedges LLP
Houston, TX

JEFF A. ROMERO
Skadden, Arps, Slate,
Meagher & Flom LLP
Houston, TX

AMISH M. SHAH
Holland & Knight LLP
Washington, DC

DEBRA TARR
Internal Revenue Service
Houston, TX

C. ELIZABETH WAGNER
Internal Revenue Service
Washington, DC

BILL WILSON
Whitley Penn, LLP
Plano, TX

STEVEN C. WRAPPE
Grant Thornton LLP
Washington, DC

DENNEY L. WRIGHT
The University of Houston
Law Center
Houston, TX

JEFF WRIGHT
Deloitte Tax LLP
Houston, TX

XU ZHENG
Internal Revenue Service
Oakland, CA