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BIOGRAPHY

Spencer Haines' practice includes general tax planning for corporations, partnerships and individuals; wealth transfer tax planning; local, state and federal taxation; and tax structuring of complex business transactions.

Spencer has advised numerous clients regarding corporate and general business matters, including choice of entity, reorganizations, dissolutions, and tax planning with limited partnership and limited liability companies. He has worked on numerous complex mergers and acquisitions of both large and small closely held and public companies in a wide variety of industries. He has also been involved in structuring private equity investments and helping entities qualify for state tax incentives. He has successfully represented clients in disputes with the Oklahoma Tax Commission and the Internal Revenue Service.

His practice experience includes advising clients regarding tax-deferred (Section 1031) transactions. He has structured numerous forward and reverse like-kind exchanges of all types of property including real estate, aircraft, cranes, specialty automobiles, and oil and gas properties. His practice also focuses on family wealth and estate planning. He has used a variety of sophisticated estate planning techniques to the benefit of his clients, including valuation discount planning and sales to grantor trusts.

Spencer is the co-author of *Oklahoma Limited Liability Company Forms and Practice Manual*, a 14-chapter practice manual containing forms and explanatory text and analysis for lawyers, accountants, tax specialists, estate planners and real estate professionals.

His achievements have earned him inclusion in *Chambers USA Guide to America's Leading Lawyers for Business* (corporate/commercial: tax), *The Best Lawyers in America* (tax law) and *Oklahoma Super Lawyers'* list of "Oklahoma Rising Stars," which recognizes the state's top up-and-coming attorneys. In April 2008, *Oklahoma Magazine* named him to their "40 Under 40" list of outstanding young professionals.

Spencer worked as a senior accountant with Arthur Andersen for three years before attending law school. He has been a certified public accountant since 1999.

REPRESENTATIVE EXPERIENCE

- Counsel to both buyers and sellers in numerous asset and stock sales and purchases, as well as other merger and acquisition transactions. Involved in tax structuring of the numerous mergers and acquisitions including:
 - » Sale of a preferred provider organization (PPO) and affiliated companies
 - » Sale of a large manufacturing company to a multi-national corporation
 - » Roll up of oil and gas service companies followed by the ultimate sale of the combined companies to a private equity fund

- » Roll up of surveying companies followed by the ultimate sale of the combined companies to a large public corporation
- » Merger of an architecture, engineering and construction company into a publicly-traded acquirer
- » Sale of majority interest in a specialty hospital to large public corporation
- » Joint Venture of food manufacturing and distribution companies
- » Counseled public clients on going private transactions
- Structured numerous tax-free reorganizations involving corporations of all sizes.
- Counseled clients regarding Section 355 tax-free spin-offs.
- Represented clients in the acquisition and divestiture of real estate.
- Represented clients in adversarial proceedings with the Internal Revenue Service through appeals procedures and Tax Court petition filings as well as proceedings before the Oklahoma Tax Commission.
- Represented clients in administrative aspects of federal tax law, including obtaining private letter rulings.
- Structured and implemented tax-deferred (Section 1031) exchanges of aircraft, heavy equipment, oil and gas properties, vehicles and real estate.
- Plan and implement wealth transfers to family members and charity using testamentary and lifetime vehicles for high net worth families.
- Served as counsel to numerous start up entities providing tax and business advice regarding entity selection.

ADMISSIONS

- Oklahoma, 2004
- U.S. District Court for the Western District of Oklahoma
- U.S. Tax Court

EDUCATION

- LL.M., New York University, 2007 (Taxation); Graduate Editor, *Tax Law Review*; *Tax Law Review* Scholar
- J.D., with highest honors, University of Oklahoma, 2004; Assistant editor, *Oklahoma Law Review*; Order of the Coif; Comfort Scholar; Recipient of the John McHenry Mee Scholarship, S.T. Bledsoe Memorial Prize, Robert B. Looper Memorial Scholarship and Nathan Scarritt Prize for the highest academic standing in class
- B.S., Oklahoma State University, 1998 (Accounting); Beta Alpha Psi

PROFESSIONAL CERTIFICATIONS

- Certified Public Accountant (Inactive)

PROFESSIONAL ORGANIZATIONS AND MEMBERSHIPS

- Oklahoma Bar Association

CIVIC INVOLVEMENT AND LEADERSHIP

- Leadership Oklahoma City LOYAL Program (Class I)
- Oklahoma City Arts Festival (Volunteer)
- Parkinson Foundation of the Heartland (Volunteer)
- American Heart Association Walk (Team Captain)