

*PSA cordially invites you to attend*  
**CAPITAL GAINS TAX ISSUES  
IN M&A TRANSACTIONS**

Thursday, April 29, 2010

8:30 am - Continental breakfast

9:00 to 11:00 am - Presentation

PSA Learning Center

11311 McCormick Road, 5th Floor

Hunt Valley MD 21031

RSVP: [events@wtplaw.com](mailto:events@wtplaw.com) / 443.263.8206



Robert N. Rubin, CPA  
Stronghold Advisors

**Structuring the Transaction to Avoid Capital Gains**

Mr. Rubin is a Partner of Stronghold Advisors and is one of the firm's senior M&A advisors. With more than 25 years of M&A and corporate finance experience in Fortune 100 and entrepreneurial environments and a broad range of industry experience, his clients receive a wealth of transactional and industry specific experience with which to enhance and maximize shareholder value. Mr. Rubin's recent efforts have been focused on government contracting, software development, and commercial IT and other outsourced business services. In addition, he has significant experience in beauty and consumer products, healthcare, real estate and wholesale distribution. With a broad range of contacts in commercial banking, non-bank finance companies and the private equity community he has assisted clients in raising debt and equity financing.



Deborah H. Diehl, Esq.  
Whiteford, Taylor &  
Preston LLP

**Legal Issues in an M&A Transaction**

Ms. Diehl is a senior partner in the Business and Corporate practice at Whiteford Taylor & Preston. She has represented many large companies in the process of acquiring smaller ones, including an international supplier of modular office and storage space in a series of acquisitions. She is also active with start-ups, particularly in the high-tech area, and has represented many companies as they were acquired. Her practice includes corporate restructurings and financing. Ms. Diehl received her law degree from Syracuse University College of Law in 1976 and her undergraduate degree from St. Lawrence University in 1973. She is a member of the D.C., Maryland, New York and Ohio bars, and has received multiple honors and recognitions, including being listed as AV-rated by Martindale Hubbell, and being named a Super Lawyer and in Best Lawyers in America.



Tim Ross, CPA  
Clifton Gunderson

**Tax Issues in an M&A Transaction**

Mr. Ross is a partner and the Large and Mid-sized Business Tax Services Practice Leader at Clifton Gunderson. He has been a corporate tax consultant for 18 years which includes 11 years of experience with a leading international public accounting firm. Clifton Gunderson's Large and Mid-Sized Business (LMSB) Tax Services Practice includes tax services provided to all business tax clients with greater than \$15 million and currently up to \$8 billion in revenue. LMSB clients include both privately held and publicly held companies. In this role, he is responsible for assisting clients in all areas of business tax by directing Clifton Gunderson's national resources, which consist of 24 partners and over 140 professionals throughout the firm. His responsibilities include management of the tax co-sourcing and outsourcing practices, tax accounting services, mergers, acquisitions, and reorganization practice, and corporate international tax services.