



Giordani Fite Grossman & Ripp LLP

Mission

Our mission is to render exceptionally high-quality legal services, within the strictest ethical boundaries of the legal profession, to clients in the areas of domestic and international estate planning, probate, and tax law.

Clients

The core clientele of the firm is high net worth individuals. Many of the firm's domestic estate planning clients reside in Texas, although the majority of the firm's international estate planning clients reside outside of Texas, throughout the United States, and abroad. The firm also advises certain financial service providers on matters related to U.S. tax, asset protection, life insurance, and estate planning issues.

Attorneys

The firm's partners have practiced together for many years. All attorneys possess the highest academic credentials and ability to render client service consistent with the firm's standards of excellence. The firm's attorneys actively participate in the development of their practice areas as writers and speakers; they also are regularly asked to consult with major financial institutions on matters related to their areas of expertise.

Directors

The firm also employs non-lawyer directors who have extensive industry experience in the firm's insurance and tax practices. The firm's directors have held senior, executive and partner level positions outside the legal profession in the areas of insurance and tax, which allows them to add a dimension to the firm's client service offering that enhances traditional legal representation in a unique and substantial manner.

Qualifications

The firm is AV-rated in all of its practice areas. In addition, the firm's senior lawyers who are eligible are board certified by the Texas Board of Legal Specialization in their practice areas. Giordani Fite Grossman & Ripp LLP is listed in the Martindale-Hubbell® Bar Register of Preeminent Lawyers under Tax Law, Insurance Law, Trusts and Estates, and Wills and Probate, and the firm is also listed as a Tier 1 firm by U.S. News & World Report.

Practice Areas and Specialties

Primary Practice Areas

International Estate and Asset Protection Planning. Given the current economic, legal, and sociopolitical environment, GFGR believes that estate planning attorneys have a duty to advise all clients on the necessity of, and the techniques for achieving, asset protection. Thus, the attorneys at GFGR have extensive knowledge of, and practical experience implementing, the various techniques available to preserve individual wealth from threats such as divorce, litigation, future creditors, and investment risk. These techniques include the optimization of state and federal exemptions for assets, such as homestead, retirement plans, annuities and life insurance, marital property planning, the use of inter vivos marital, dynasty, and children's trusts, and tax and entity planning. In addition, GFGR is one of the leading firms in providing advice regarding wealth preservation and risk management through the implementation of foreign trust and related business, investment, and life insurance structures, and assisting clients with the tax planning and compliance aspects of such structures. Leslie Giordani and her former partner, Duncan Osborne, directed the original editing and authored many chapters of the four-volume treatise, *Asset Protection: Domestic and International Law and Tactics*, which was published by Thomson/West Group (formerly by Clark Boardman Callaghan) in 1995. It remains the leading treatise in the area of asset protection.

The attorneys at GFGR maintain strong relationships with fiduciaries, money managers, and attorneys in more than a dozen foreign jurisdictions, and ensure the continued integrity of international planning by conforming to strict due diligence and “know your client” policies. In the area of “outbound” international estate planning, GFGR attorneys are experienced in assisting U.S. clients with settling offshore trusts and forming various foreign entities that provide clients with a comfortable balance of control and protection of assets, allowing clients to manage their family’s wealth risk and accumulate assets for future generations.

With respect to “inbound” international estate planning, attorneys at GFGR advise non-U.S. clients with respect to both pre-immigration planning and planning for the transfer of wealth to their U.S. family members, primarily through the use of domestic or foreign trusts. The firm also assists U.S. taxpayers and non-U.S. trustees with managing the complex U.S. tax aspects of foreign non-grantor trusts. In addition, with respect to international private clients, GFGR attorneys provide advice on the applicable multi-jurisdictional tax and treaty issues they face, whether in connection with family members or business interests in the U.S., with pre-immigration planning, or with the tax treatment of trusts or entities they have created or plan to create.

Private Placement Life Insurance Planning and Insurance Dedicated Funds. For the past 25 years, GFGR professionals have advised clients in the acquisition of very large international and domestic private placement life insurance policies. GFGR’s insurance group, with the technical and analytical support of life insurance industry veteran, Bob Chesner, possesses unparalleled expertise and experience in the rapidly growing private placement life insurance marketplace, which positions it to deliver the very highest level of service in this area. The firm recognizes that estate planning in the high net worth market is evolving beyond the traditional role of implementing planning strategies that reduce taxes at death to encompass the broader and more immediate issues of investment and income tax planning. GFGR assists its clients with the purchase of private placement variable life insurance as an investment-oriented strategy that can dramatically improve the tax efficiency of a client’s investment portfolio while providing meaningful tax mitigation strategies at the insured’s death. Leslie Giordani and Bob Chesner are the co-authors of Bloomberg BNA’s Tax Management Portfolio 870, 1st, “Private Placement Life Insurance and Annuities.” GFGR’s position in the private placement life insurance arena has also resulted in the firm advising both non-legal providers of private placement life insurance services as well as the investment managers who seek to participate in this growing marketplace. Specifically, GFGR’s insurance team regularly counsels sophisticated asset managers and wealth advisors in the establishment and operation of insurance dedicated funds (IDFs) and their relationships with insurance carriers.

Please note that GFGR is not an insurance broker and only provides legal and non-legal advice on insurance matters; it does not sell or place any insurance or investment products.

Domestic Estate Planning and Charitable Planning. The design and implementation of estate and wealth-transfer plans is an essential component of the firm’s practice. In addition to preparing comprehensive wills and management trusts tailored toward realizing each client’s unique goals and minimizing exposure to income and transfer taxes, the attorneys at GFGR employ a range of tools, from irrevocable trusts to marital property agreements to carefully-drafted beneficiary designations, in order to maximize the value of assets that can be transferred to successive generations. An integrated estate plan also involves business succession, and in some cases, private placement life insurance and international estate planning. GFGR provides expertise in all of these areas.

Because the average life span is longer, more of us can expect to spend some part of our lives unable to manage our own affairs. Court-supervised guardianships of an incapacitated individual’s person and affairs can be especially burdensome. Therefore, no estate plan is complete without disability planning. The attorneys at GFGR integrate financial and medical powers of attorney with other estate documents to facilitate the most efficient and least costly management of a client’s assets and affairs in the event of a disability.

Charitable planning also plays an integral role in a client’s overall estate plan. GFGR attorneys employ a number of tools to help clients to both address their philanthropic concerns and maximize the benefits of all of the available tax incentives, such as charitable lead or remainder trusts, testamentary charitable trusts, private operating and grant-making foundations, supporting organizations, and donor advised funds. The process of deferred charitable giving not only involves helping clients determine which tool will best meet their objectives, but also preparing the documents and forms necessary to create a new trust or non-profit corporation, and if applicable, file the required forms with the Internal Revenue Service and governing state agencies to establish and maintain the entity’s legal and tax-exempt status. The firm also assists clients with identifying and selecting permissible public charities to which charitable grants may be made, as well as the documentation required to properly effectuate such grants. GFGR attorneys have also had extensive experience in assisting clients with their charitable giving outside of the United States.

Probate, Trust and Estate Administration. The firm's probate practice involves submitting wills to the court for probate and assisting the decedent's family with alternative heirship proceedings when the decedent died without a will. Once the will is probated, or heirs are determined, GFGR attorneys assist the family with administrative matters such as gathering, inventorying, and valuing assets in the estate and preparing federal estate tax returns, state death tax returns, and state and federal gift and generation-skipping transfer tax returns. For clients who have just lost a loved one, estate administration can be a daunting task. The attorneys at GFGR provide thoughtful, competent assistance in meeting deadlines and navigating them through the legal and practical aspects of the process. When appropriate, GFGR attorneys also represent beneficiaries of estates in negotiating settlements of estates, protecting beneficiaries' rights with regard to monitoring costs of administration, and advising beneficiaries in contested matters.

The firm's domestic trust administration practice involves advising trustees on the legal, tax, and practical aspects of the administration of trusts. When appropriate, GFGR attorneys also represent trust beneficiaries with respect to their rights as beneficiaries and the tax and non-tax aspects related to distributions from trusts.

Emerging and Established Business Ventures. GFGR not only assists its clients in maintaining and protecting their wealth—GFGR helps them create it. In this regard, GFGR professionals readily apply their own business and legal expertise to counsel and advise their entrepreneurial clients in planning, structuring, and implementing corporate and partnership investment and business entities, and provide legal counsel for their recurring and nonrecurring transactions, such as: buy-sell agreements, angel and later round debt and equity financing (investor and investee), executive compensation, equity compensation, vendor/customer relationships, strategic joint ventures, succession planning, mergers and acquisitions, corporate reorganizations, and private exit and other liquidity transactions.

GFGR delivers these services to clients in a variety of industries from real estate investment and development, to technology and other services, to manufacturing and distribution of consumer tangible products. For their clients' start-up entities, GFGR professionals apply their tax, legal, and business expertise to ensure their clients conceive and incubate their entrepreneurial ventures on sound footing. As to those entities entering mature operational and exit phases (or those already there), GFGR professionals assist their clients in maintaining the course through both the expected and unexpected occurrences along the path to wealth creation. When significant monetization and liquidity events occur, GFGR can summon its specialists in the estate, insurance, and asset protection areas to ensure that resulting wealth is maintained and protected in a tax-efficient manner.

When clients expand internationally, GFGR professionals assist them with proper planning and structuring of in- and out-bound cross-border transactions, as well as with strategic offshore placement of business assets for asset protection and tax planning purposes. In a global marketplace, almost any client can find themselves faced with the prospect of tapping foreign markets. GFGR stands ready to prepare for and guide those efforts. With the assistance of GFGR's many foreign contacts and peers, GFGR is optimally positioned to provide prompt, efficient, and effective guidance.

U.S. and International Tax Planning. A common denominator and distinguishing feature of GFGR attorneys and other professionals is their deep and thorough understanding of U.S. and foreign tax and entity issues—an understanding that is essential to an effective estate, asset protection, and entity planning practice, both in the U.S. and abroad.

GFGR professionals are trained and committed to understanding the intricacies and nuances of state and federal income tax, estate and gift tax, state franchise tax, and the various charitable tax regimes. This training and commitment allow them to work with clients to define their goals, and to design and implement creative strategies to achieve those goals, always with an eye on optimum tax results. The professionals at GFGR strive to use their collective understanding of tax issues to meet each client's individual needs within the context of all relevant tax environments. Individual GFGR professionals each specialize in distinct facets of tax law, but all maintain a broad-based understanding and appreciation of income, estate, and gift tax matters. As a collaborative group, they can recognize, react to, and shape the universe of tax implications that arise from virtually any transaction in which their clients may engage.

The professionals at GFGR are well versed in the U.S. and international tax aspects of using alternative structures for the ownership of business and investment property. Their expertise includes the effective and efficient formation and taxation of pass-through entities, such as trusts and family limited partnerships, and taxable entities, such as foreign and domestic corporations. When helping a client choose the proper entity through which to conduct their business or hold investments, we tailor the entity to the client by considering such factors as (1) the client's personal preferences, (2) the level of control the client wishes to maintain over the business operation, (3) the degree of liability protection needed by the client, (4) the desired income tax treatment (e.g., separate corporate taxation, flow-through tax treatment, or disregarded entity treatment), (5) the desired estate and gift tax treatment, (6) the preferred entity form based on the type of business or investment operations, and (7) the

appropriate state or foreign law jurisdiction. By taking into account each of these factors, GFGR can choose and structure the entity form—whether it is a trust, corporation, limited partnership, limited liability company, or other entity form—to fit each client’s individual situation. After helping the client implement a business entity, we continue to educate and assist the client in the proper administration of the entity, and to facilitate business succession planning to ensure the longevity of the business.

Tax Compliance. GFGR employs senior accounting expertise in-house to provide its clients with a robust domestic and international tax compliance service. The firm offers both comprehensive and specialized accounting and tax reporting services for our private clients who seek a high level of technical expertise and personal service in a legally privileged relationship. As a law firm, communications and work product between clients and our CPA employees are subject to the attorney-client privilege.

With regard to our comprehensive tax compliance services, the tax professionals at GFGR are experienced preparers of complex federal and state income tax returns for individuals and entities, gift tax returns, and estate tax returns. In addition, GFGR represents clients before the Internal Revenue Service and state taxing authorities in the event of tax controversy. On the other hand, GFGR tax professionals sometimes are engaged as specialists who will work alongside an outside CPA firm on matters such as international compliance, fiduciary compliance and accounting, and private foundation compliance.

GFGR has a long-standing reputation for its knowledge and understanding of international tax rules and compliance with the myriad of U.S. information reporting requirements related to international accounts and assets. GFGR tax professionals also regularly assist U.S. taxpayers who have been out of U.S. compliance with their U.S. reporting obligations to come into compliance. Since 2009, the IRS has offered multiple offshore voluntary disclosure programs to U.S. persons who failed to fully report foreign assets and income. To address client needs, GFGR formally organized and staffed an international tax compliance practice group to assist such taxpayers. When a client has not been compliant with U.S. reporting obligations, GFGR professionals will evaluate whether participation in the voluntary disclosure program, streamlined compliance procedure, or another compliance method is appropriate and will prepare remedial reports, amend tax returns, and represent the client before the IRS.

Support Services

Complex Real Estate Transactions and Lending. Many of GFGR’s family office and individual private clients have accumulated large real estate portfolios that are key components of their wealth. Such real estate and its ownership are necessarily intertwined with the client’s overall investment and business structures. GFGR lawyers frequently counsel clients in connection with real estate acquisitions, dispositions, joint ventures, development projects, tax-free exchanges, and all related lending transactions. Keenly aware of the tax pitfalls related to real estate portfolio ownership that becomes development activity, GFGR guides clients to achieve desired tax results and avoid undesired surprises. Income, estate, and gift tax issues and the related real estate issues are analyzed simultaneously by GFGR professionals versed in both areas. In addition, GFGR attorneys have gained significant experience in negotiating and structuring complex real estate lending transactions. Due to GFGR’s ability to examine a client’s financial issues holistically, GFGR can structure such loans advantageously not only as to the real estate transaction itself, but also taking into account tax, estate planning, and asset protection considerations.

Insurance Consultation and Administration; Captive Insurance Companies. Under the direction of Bob Chesner, a veteran insurance industry executive, GFGR’s insurance group is uniquely positioned to advise clients comprehensively about all of their insurance needs and whether such needs are best met with commercial coverage, through a captive insurance company (in appropriate cases), or a combination of the two. A natural extension of the firm’s risk-based approach to counseling wealthy individuals, GFGR’s expertise in the property and casualty insurance area enables clients or their family offices to access objective information and advice about their various coverages (e.g., property, auto, aircraft, art, umbrella, etc.). A thorough review by the GFGR insurance group of a client’s property and casualty exposures often reveals opportunities for improved coverage at a reduced cost and occasionally implicates the use of a captive insurance company and other insurance hedging techniques. After the initial review, the GFGR insurance group provides on-going monitoring and administration of the insurance program. In addition, and separate from GFGR’s work in private placement life insurance planning, the firm’s expertise in the life insurance market provides clients with a resource for obtaining unbiased counsel about death benefit-oriented life insurance planning, whether for estate tax liquidity, buy-sell arrangements, or simple income or wealth replacement purposes. Finally, many GFGR clients recognize the personal risks associated with their wealth, particularly when traveling, and look to GFGR for advice about Kidnap & Ransom insurance.

Please note that GFGR is not an insurance broker and only provides legal and non-legal advice on insurance matters; it does not sell or place any insurance or investment products.

Complex Structure Administration. Because GFGR approaches client representations in a holistic manner, we understand that the careful administration of complex legal structures is the next logical step following planning and implementation. Accordingly, the firm offers a comprehensive suite of services to assist clients and their other advisors in the administration of international estate planning, private placement life insurance, and investment and business structures. Depending on the level of administrative support that GFGR clients receive from their family offices, accountants, or other legal advisors, GFGR's administrative services can be tailored to encompass virtually all administrative needs or they can be limited to only a few areas. The scope of administrative services includes tax reporting; reporting to local administrative bodies; liaison services with trustees, protectors, asset managers, and custodians; maintenance of corporate or partnership books and records; facilitating contributions to or withdrawals from structures; and general transactional assistance. GFGR has developed proprietary filing and record-keeping systems in all of the areas with respect to which the firm offers administrative support services, and such systems provide clients with ready access to historical data when it is required. In order to ensure optimal cost-effectiveness of these administrative services, the majority of the work is performed by non-lawyer professionals and GFGR charges for administrative services at a reduced hourly rate schedule as compared to its charges for international planning and implementation projects.

Family Office Support. Although many of GFGR's clients are organized as family offices and seek GFGR's counsel from the firm's various practice areas in the same way an individual client would, GFGR also offers clients the opportunity to receive more structured support of a client's family office when requested. This service is rendered by providing office arrangements, support staff, and general infrastructure as needed, and it enables a family office to operate at a highly efficient level by virtue of its proximity to and close interaction with the GFGR team members involved with the representation.

Investment Portfolio Planning (Legal and Tax Matters). GFGR approaches the representation of wealthy individuals from a "big picture" perspective, and we believe that includes becoming knowledgeable of and involved in the client's overall financial picture, the centerpiece of which is typically a multi-asset class investment portfolio. Whether the portfolio is a mature, well-diversified mix of investment classes, a concentrated position situation, or a recently liquidated portfolio consisting primarily of cash, GFGR lawyers have the knowledge and experience to work side by side with the client's investment advisors to address portfolio-related challenges. Accordingly, we offer legal and tax representation in a very broad range of investment-oriented transactions, including portfolio tax-efficiency planning, such as private placement life insurance and deferred annuities, liquidity and diversification planning techniques for single stock positions (collars, prepaid variable forward contracts, etc.), complex asset acquisitions (hedge funds, funds of funds, leveraged bond funds, private equity funds, direct private equity or venture investments, etc.), and structural planning for non-U.S. investments. GFGR lawyers have long-standing, senior executive-level relationships with a large and diverse group of U.S. and non-U.S. investment management firms (in both traditional and alternative investment areas), investment consultants, private banks, brokers, and custodians. Our commitment to maintaining and expanding such relationships has allowed us in many cases to obtain preferential fee and capacity arrangements for GFGR's client base. Moreover, we demonstrate our dedication to understanding and participating in our clients' investment portfolio issues through professional alliances with the investment management community.

Attorney Curriculum Vitae Summaries

Leslie C. Giordani

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Leslie primarily represents high net worth individuals and family offices in the design, implementation, and administration of domestic and international trust, investment, and life insurance structures. She also consults generally to major financial institutions and boutique financial service providers on matters of interest to the high net worth marketplace. Leslie is board certified in Estate Planning and Probate Law (Texas Board of Legal Specialization), is listed in The Best Lawyers in America, and is a Fellow of the American College of Trust and Estate Counsel (ACTEC). A frequent author and speaker in the areas of life insurance, asset protection, and foreign trust planning, Leslie serves as a contributing author of the four-volume treatise, *Asset Protection: Domestic and International Law and Tactics* (Thomson/West Group, updated quarterly), and has also been quoted in various national publications Leslie also co-authored, with Bob Chesner, Bloomberg BNA's *Tax Management Portfolio 870*, 1st, "Private Placement Life Insurance and Annuities." Leslie graduated with honors from the University of Houston Law Center in 1990, where she served as Articles Editor of the *Houston Law Review* and was inducted to the Order of the Coif. Prior to law school, she practiced nursing for several years, after receiving a B.S.N. with highest honors from Wayne University in Detroit, Michigan in 1983.

Michael H. Ripp, Jr.

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Michael represents high net worth individuals and family offices in the design, implementation, and administration of domestic and international trust, investment, and life insurance structures, including the tax planning and compliance aspects of such structures. A significant portion of his practice involves advice regarding mechanisms for deploying leverage in the acquisition or monetization of assets, including real estate. In addition, he counsels major financial institutions and boutique financial service providers on matters of interest to the ultra-high net worth marketplace, including advice to hedge fund and fund of funds managers regarding the establishment and operation of insurance dedicated funds (IDFs), including an IDF's legal and business relationships with domestic and international insurance carriers. Michael's practice also includes counseling fiduciaries with respect to the administration of trusts and estates, and he is Board Certified in Estate Planning and Probate by the Texas Board of Legal Specialization. Michael graduated from Washington University School of Law in 1997 after receiving his B.B.A. in Business Analysis (Management Information Systems) from Texas A&M University in 1994.

Cindy L. Grossman

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Cindy's practice encompasses a wide variety of corporate and partnership transactions with international, federal, and state tax implications, including stock and asset acquisitions, partnership freeze transactions, planning, structuring, and implementation of mergers, real estate transactions, and other recurring and non-recurring business transactions. Cindy has a breadth of experience in corporate and partnership formation and operation, entity conversion and reorganization, business planning, business succession planning, and asset protection planning. She represents business clients at all stages of their ventures, from establishing start-ups and negotiating and structuring angel and later round debt and equity financing, to growth planning and implementation, to devising and implementing appropriate exit strategies, including equity and asset sale transactions. Cindy also assists clients with proper planning and structuring of cross-border transactions, as well as with strategic offshore placement of business assets for asset protection and tax planning purposes. Cindy utilizes her expertise in tax-efficient entity planning to assist individual clients in the establishment or maintenance of complex estate planning structures involving partnerships, limited liability companies, and other entity types. In addition to her experience with entities, Cindy has represented clients in federal and state tax controversies. Cindy graduated from The University of Texas School of Law in 2004 after receiving her M.A. in philosophy from The University of Tennessee at Knoxville in 2002 and her B.S. in Biology as well as her B.A. in Religious Studies from Emory University at Atlanta in 2000. Cindy is licensed in Texas and New Jersey.

Lauren M. Fitte

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Lauren's practice focuses on the design, implementation, and administration of domestic and international estate and business plans and the associated federal income, estate, and gift tax implications applicable to our multi-jurisdictional clients. Lauren's inbound practice includes trust, entity, gift planning, and estate planning for non-U.S. families with beneficiaries and investments in the U.S., inheritance planning, asset protection, tax compliance matters, and pre-immigration planning. She also has many years of experience advising fiduciaries, settlors, and beneficiaries with regard to the establishment, administration, and tax reporting issues relating to offshore trusts and their investments. In addition to her niche international trust and estate practice, Lauren's practice also includes traditional domestic estate planning, probate, and estate administration matters, and she is board certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization.

Director Curriculum Vitae Summaries

Robert W. Chesner, Jr.

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Bob leads the firm's insurance and investment oversight practice. Drawing on his extensive expertise and experience as a finance and insurance executive, Bob assists high net worth individuals and family offices in the design and implementation of domestic and international life insurance and annuity structures, consults on their property, casualty, and liability needs, and oversees the marketing and development of the firm's insurance practice. He also consults with firm clients about the implementation, reporting, and analysis aspects of their investment portfolios as well as all other non-investment risk management matters. Bob serves as President of Edgewater Consulting Group, Ltd., a GFGR affiliate that provides a comprehensive post-sale service platform to insurance professionals in the private placement life and annuity marketplace. However, neither GFGR nor Edgewater Consulting Group, Ltd. is an insurance broker or registered investment advisor.

Bob is also the firm's Chief Operating Officer. In this role, he leads and oversees all of the operational, administrative, and financial functions of the firm.

Bob is a frequent speaker on life insurance matters and is quoted regularly in major financial publications. Prior to joining GFGR in 2007, Bob was Vice President of AIG Global High Net Worth Markets, a division of AIG Worldwide Life Insurance, a subsidiary of American International Group, Inc. (AIG). Bob directed distribution and marketing activities in the high net worth marketplace for AIG and managed its COLI/BOLI market strategy, implementation, product development, and marketing. Bob began his career as a manager at KPMG Peat Marwick, working exclusively in the insurance industry, including positions at Universal Underwriters Insurance Company, and New York Life. Bob co-authored, with Leslie Giordani, Bloomberg BNA's Tax Management Portfolio 870, 1st, "Private Placement Life Insurance and Annuities." Bob received his B.S. in Accounting from Providence College in 1989.

J. Ross Buchholtz

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Ross leads the firm's tax compliance practice. He works with firm clients and attorneys on income and transfer tax matters with regard to business transactions, choice of entity structure, and investments in passthrough entities. In his role as tax director for the firm, Ross regularly researches and analyzes complex domestic and international tax issues, facilitates tax reporting and compliance for individuals, domestic and foreign entities and trusts, and oversees the preparation of income, estate, and gift tax returns. Ross has extensive experience in the preparation and examination of all types of federal and state income tax returns, and his previous experience as a founder and shareholder in public accounting firm provides a strong background for dealing with the income and transfer tax issues encountered by the firm's clients. Ross is a member of the American Institute of Certified Public Accountants and Texas Society of Certified Public Accountants. Ross received his B.S. from Auburn University in 1992.

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