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5 *Attorneys for Lead Plaintiff DeKalb County
Pension Fund and Liaison Counsel for the Class*

6 Lubna Faruqi (*Admitted pro hac vice*)
7 Robert W. Killorin (*Admitted pro hac vice*)
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12 *Attorneys for Lead Plaintiff DeKalb County
Pension Fund and Lead Counsel for the Class*

13 **UNITED STATES DISTRICT COURT**
14 **DISTRICT OF ARIZONA**

15
16 David G. Lowthorp, Individually And On
Behalf Of All Others Similarly Situated,

17
18 Plaintiff,

19 V.

20 Mesa Air Group, Inc.; Jonathan G. Ornstein;
21 Michael J. Lotz; Daniel J. Altobello; Ellen N.
Artist; Mitchell Gordon; Dana J. Lockhart;
22 G. Grant Lyon; Giacomo Picco; Harvey
Schiller; Don Skiados; Raymond James &
23 Associates, Inc.; Merrill Lynch, Pierce,
Fenner & Smith Incorporated; Cowen and
24 Company, LLC; Stifel, Nicolaus &
Company, Incorporated; and Imperial
25 Capital, LLC,

26 Defendants.
27
28

Case No. 20-CV-00648-MTL

**AFFIDAVIT OF GARY F. URMAN IN
SUPPORT OF PLAINTIFF'S MOTION
FOR FINAL APPROVAL OF CLASS
ACTION SETTLEMENT AND AWARD
OF ATTORNEY'S FEES AND EXPENSES**

1 STATE OF ARIZONA)
2 COUNTY OF PIMA) ss.

3 I, Gary F. Urman, being first duly sworn, upon my oath depose and state:

4 1. I am an attorney with the law firm of DeConcini McDonald Yetwin &
5 Lacy, P.C. (“DMYL”), attorneys for Lead Plaintiff DeKalb County Pension Fund and
6 Liason Counsel for the Class (“Plaintiff”) in the above-captioned action.

7 2. I have been licensed to practice law in Arizona since 1987 and have
8 practiced general civil and commercial litigation in state and federal courts throughout
9 Arizona since that time. A copy of DMYL’s Firm Resume is submitted herewith. The
10 resume describes the background and qualifications of the firm and its resident
11 attorneys.

12 3. My regular billing rate was \$350.00 per hour until June 30, 2021, \$375.00
13 per hour from July 1, 2021 until June 30, 2022 and \$385.00 per hour thereafter. These
14 billing rates were established by DMYL by taking into account the attorney’s education,
15 experience, and training. I am generally familiar with rates charged by other lawyers in
16 this community with similar experience, education, and training, and the rate charged
17 by DMYL for the time expended on this matter by me is consistent with those rates.

18 4. DMYL has actively engaged in the prosecution of this litigation on behalf
19 of Plaintiff in support of the efforts of Lead Counsel. On behalf of Plaintiff, DMYL
20 expended 62.00 hours in attorney time, consisting of review of documents, preparation
21 and revision of correspondence and pleadings, consultations with Lead Counsel for the
22 Class, attendance at Court hearings and other matters related to the claims made in this
23 matter. Submitted herewith is a true and correct task-based itemization of the hours
24 expended by DMYL in connection with this case. The chart below summarizes the
25 hours expended by DMYL in this matter:
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PROFESSIONAL	HOURS	RATE	LODESTAR
Gary F. Urman	18.5	\$350.00	\$6,475.00
Gary F. Urman	34.8	\$375.00	\$13,050.00
Gary F. Urman	8.7	\$385.00	\$3,349.50


The total amount of attorney's fees incurred for services performed by DMYL is \$22,874.50.

5. I have reviewed the task-based itemization of attorney time spent by DMYL and believe that the time spent was reasonable and necessary under the circumstances. Based upon the amount of attorney time spent, the matters contained in the Code of Professional Responsibility, and in consideration of *Schweiger v. China Doll Restaurant, Inc.*, 138 Ariz. 183, 673 P.2d 927 (App. 1983), I assert that the sum of 22,874.50 is a reasonable sum as and for attorneys' fees for services performed by DMYL in this matter.

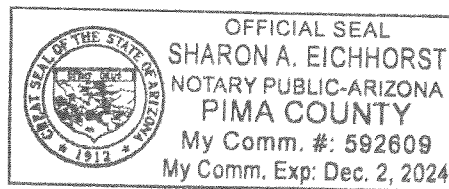
DATED this 9th day of February, 2023.


Gary F. Urman

SUBSCRIBED AND SWORN to before me this 9th day of February, 2023,
by Gary F. Urman.


Notary Public

NOTARY SEAL:



DeConcini Firm Resume



DECONCINI McDONALD YETWIN & LACY

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Tucson, Arizona 85716-5300

(520) 322-5000

7310 N. 16th St., Ste. 205

Phoenix, Arizona 85020

(602) 282-0500

INTRODUCTION

The Firm was founded in 1968 as DeConcini McDonald by Evo DeConcini, Dennis DeConcini and John R. McDonald. Evo DeConcini served as a Justice of the Arizona Supreme Court, Arizona Attorney General, a Pima County Superior Court Judge and a member of the Arizona Board of Regents. Dennis DeConcini, served as Pima County Attorney from 1973 to 1976 and represented Arizona in the United States Senate from 1977 until his retirement in 1995, and is a current member of the Arizona Board of Regents. John McDonald served on the Catalina Foothills School District board and was once president of the Arizona School Boards Association, which presents an annual award bearing his name. A former senior shareholder in the Phoenix office, Dino DeConcini, accepted a Presidential appointment to serve as the Executive Director of the United States Savings Bond Program. Four of the Firm's attorneys have served as President of the Pima County Bar Association. Others, past and current, serve as judges of trial and appellate level courts, and as adjunct faculty at the University of Arizona College of Law.

FIRM BACKGROUND

The Firm maintains offices in Tucson and Phoenix Arizona, and has grown to become one of Southern Arizona's largest law firms. The Firm was ranked as one of Arizona's "Top Ten Firms" in *Arizona Business Magazine*, which polled the general counsels of Arizona's 15 largest publicly held corporations. According to *Arizona Business Magazine*, the Firm received the highest possible ranking with respect to its Arizona ties. There was also a consensus among the general counsels that the Firm is a cost-effective supplier of legal services.

The Firm's members are active leaders in Arizona's business and civic affairs. Several of Arizona's landmark buildings are named after members of the DeConcini family, including the Evo DeConcini U.S. Courthouse and Federal Building; the Senator DeConcini Port of Entry, the United States/Mexico border crossing in Nogales, Arizona; and the distinctive DeConcini Building in Tucson, Arizona, which houses not only the Firm, but several other businesses.

The Firm's members participate in numerous pro bono activities, and the Firm has received statewide recognition by the Southern Arizona Legal Aid Volunteer Lawyers Program as "Firm of the Year" numerous times since 1995. In 2003, the Firm received a Copper Cactus Award for Community Service and since 2001 ten of the firm's attorneys have been named among the Top 50 Pro Bono Attorneys by the State Bar of Arizona. Law firm recipients of the Outstanding Pro Bono Attorney award given monthly by the Pima County Bar Association have included at least 12 of the Firm's attorneys.

Members of the Firm currently serve on a variety of non-profit boards, including the Arizona Historical Society; Arizona Human Rights Fund; Arizona Kidney Foundation; Casa de los Niños; Catalina Foothills School District Foundation; Child Crisis Center, Comstock Children's Foundation; Family Advocacy, Resource and Wellness Centers; KUAT Public Advisory Board; Legal Community Against Hunger; National Center For Missing and Exploited Children; National Police Memorial Foundation; New Beginnings for Women and Children; Mining Foundation of the Southwest; Rocky Mountain Mineral Law Foundation; Southern Arizona AIDS Foundation; Tucson Botanical Gardens; Tucson Community School; Tucson Symphony Society; and the Tucson Unified School District Educational Enrichment Foundation.

The Firm hires attorneys with demonstrated records of academic and professional excellence. Each year at the University of Arizona College of Law commencement, the Firm awards the student achieving the highest academic distinction with the DeConcini McDonald Yetwin & Lacy Academic Achievement Award.

Most senior shareholders have been with the Firm for more than 30 years. This longevity, together with a broad range of practice areas creates both a distinct working atmosphere and an effective problem solving approach to legal practice.

RESOURCES AND EXPERIENCE

DeConcini McDonald Yetwin & Lacy, P.C. conducts a full service, multidisciplinary practice. Our members possess the knowledge and experience to solve a wide spectrum of complex legal issues for our individual, business and governmental clients. The Firm provides clients with quality legal services at a reasonable cost by assigning attorneys and staff members based on knowledge, level of skill and experience. In addition, the Firm is able to provide combinations of attorneys and staff members with different areas of practice to solve issues that overlap more than one substantive area.

The Firm's clients include individuals and a wide range of public and private entities, including businesses involving: automotive sales; broadcast and communications; construction; equipment sales; retail sales; restaurants; financial; health services; insurance; mining and natural resource development; ranching; real estate finance and development; recreation; interstate transportation and water service. We also represent a variety of governmental entities including the City of Tucson, Pima County, the State of Arizona and numerous Arizona public school districts and community colleges, and have provided legal services to the Arizona Board of Regents for the University of Arizona, Arizona State University, and Northern Arizona University.

The Firm practices in the following areas.

LITIGATION

Administrative/Regulatory Actions
Appellate
Bankruptcy
Business Damages
Civil Rights
Class Actions
Collection
Commercial
Complex/Multi-party Litigation
Condemnation
Construction
Employment
Environmental/Natural Resources
Estate and Trust Litigation
Government and Education
Health Care
Insurance Bad Faith
Intellectual Property
Landlord/Tenant
Medical Malpractice
Personal Injury
Product Liability
Professional Negligence
Securities
Toxic Torts
Trade Secret Misappropriation
Transportation
Wrongful Death

The Firm is well-known for its excellent trial and appellate lawyers who practice in all areas of litigation before state and federal courts, arbitration panels and administrative agencies. Recognizing the need for cost-effective representation, the Firm's attorneys endeavor to move cases as quickly as possible toward a timely and satisfactory conclusion.

We represent both claimants and parties against whom claims are asserted in matters relating to product liability, premises liability, wrongful death, professional and medical malpractice, personal injury, toxic substance exposure, trucking accidents and business torts. We have substantial experience in tort and insurance litigation, regularly representing insureds and insurance companies in liability and coverage matters, including bad faith litigation. The Firm serves, and has served, as state, regional and national counsel for several clients in these types of cases.

The Firm's attorneys also have extensive experience in commercial litigation, including complex litigation, representing clients in business disputes involving banking, collections and foreclosures, bankruptcy, contracts, condemnation, construction, corporate and partnership matters, employment, environmental/natural resources, estates and trusts, governmental investigations, health care, mergers and acquisitions, securities, real estate, tax, technology issues including copyright, trademark and patent litigation, and freight and cargo litigation.

The Firm's resources, including state-of-the-art tools for communication, document control, research and litigation support, allow for efficient and successful representation of clients in both straightforward and complex litigation matters.

BUSINESS AND COMMERCIAL PRACTICE

Administrative Law
Antitrust and Trade Regulation
Banking Law
Bankruptcy
Collection
Commercial Transactions
Computer and Internet Law
Copyright
Corporate
Data Protection
Emerging Business/Start-Ups
Employee Confidentiality
Employment and Labor Issues
Environmental Law
Federal, State and Local Taxation
Finance
Franchising and Licensing
Gaming
Health Care
Insurance Law
Intellectual Property
International Law
Limited Liability Companies
Media
Mergers and Acquisitions
Partnerships
Privacy
Public Land Law
Regulatory Matters
Social Media
Taxation
Technology
Telecommunications Services
Trademarks
Trade Secrets
Utilities

The Firm represents clients in planning and forming business entities such as profit and non-profit corporations, partnerships, joint ventures, limited liability companies, incorporated associations, and franchises and distributorships. We also provide advice to private and public corporations concerning financing, franchising, lease transactions, corporate reorganizations, licensing, sales and lease backs, bond placements, equity offerings, structural changes and general business contracts.

We provide corporate and contractual representation to professional entities, including healthcare providers, with advice on operations, professional service contracts, practice sales and purchases, buy-ins, business structures, employment, tax matters, finance, managed care contracting, corporate transactions and regulatory compliance.

The Firm represents clients with respect to intellectual property issues relating to trademarks, patent litigation, copyrights, trade secrets and confidentiality disputes.

The Firm handles a broad range of computer and internet law issues ranging from copyright protection of Internet content to trademark and domain name disputes. In addition, the Firm's attorneys have counseled clients in Internet law issues ranging from permissible use of content, linking and development issues, and also have experience in litigating these issues. The firm also advises clients on e-mail and social media policies and data protection and privacy

INTELLECTUAL PROPERTY

Art Law
Computers and Internet Law
Confidentiality and Non-Disclosure
Agreements
Copyrights
Data Protection
High Technology
Licensing
Privacy and Publicity
Publishing
Royalty Agreements
Social Media
Technology Startups
Trademarks - Federal, State &
International
Trade Secrets
Unfair Competition and Comparative
Advertising

The Firm represents a broad range of businesses in intellectual property matters, ranging from obtaining trademark registrations and copyright registrations to enforcing patents, copyrights and trademarks in Federal Court. In addition, the Firm's attorneys have experience in advising companies on the protection of their intellectual property through proper employee agreements and in commercializing such property through licensing and royalty agreements, or through manufacturing or distribution agreements. The Firm also counsels clients on company use of e-mail and social media and data protection. The Firm's intellectual property practice includes international protection and enforcement of intellectual property.

The Firm represents a diverse client base from individual inventors, artists and writers, to high tech start up companies, to well-established businesses

BANKRUPTCY

Bankruptcy appellate representation
Chapter 11 reorganizations and
liquidations
Chapter 7 liquidations
Creditors' committee representation
Creditors' rights
Discharge litigation
Informal workout negotiation
Landlord representation
Mediation and arbitration of
bankruptcy disputes
Post-petition financing
Pre-bankruptcy advice and planning
Preference litigation
Real property sales
Transactional support
Trustee representation

The Firm's bankruptcy attorneys possess a reputation for professional excellence in bankruptcy, receivership and foreclosure proceedings. They have extensive experience in the representation of secured and unsecured *creditors*; creditor's committees; trustees and debtors in both Chapter 11 reorganizations and Chapter 7 liquidations both in Arizona and in other jurisdictions. In addition to providing general representation in bankruptcy proceedings, our attorneys are also well-versed in discharge, preference and fraudulent conveyance litigation, financial workout negotiation, and the development and implementation of strategies, both in and out of formal bankruptcy, to achieve the maximum benefit for our clients.

The Firm's resources, including state-of-the-art tools for communication, document control, research and litigation support, allow for efficient and successful representation of clients in both straightforward and complex matters. The Firm's bankruptcy attorneys also utilize the bankruptcy court's electronic filing system to receive daily updates of case activity and to instantly file documents with the court .

CONSTRUCTION REPRESENTATION

Analysis of Design Professional Services
Arbitration and Mediation Services
Bond Programs
Construction Agreements
Construction Claims
Defective Design
Defective Workmanship
Delay Claims
Financing and Budgeting
Lien Claims
Mechanics' and Materialmen's Liens
Payment and Performance Bonds
Private and Public Development
Regulatory and Permitting Processes
Site Selection and Acquisition
Warranty Claims

The Firm is experienced in bond programming, financing and budgeting; site selection and acquisition; selection, negotiation and document-ation of design professional services; and negotiation and documentation of construction agreements. We have handled a wide variety of construction claims, including payment and performance bond claims, lien claims and claims for warranty, liquidated damages, defective design, defective workmanship and delay. We have also handled bid protests, payment and collection disputes, and insurance and bond disputes. Finally, we act as arbitrator and mediator to resolve construction disputes.

The Firm represents a number of private and public development owners, general contractors and subcon-tractors. In this representation, emphasis is placed on comprehensive and well-drafted documents to attempt to avoid or minimize construction-related disputes. We have represented clients in the regulatory permit-ting process and in resolving disputes with local building officials, utilities, local and state environmental regulatory agencies and the Arizona Corporation Commission.

REAL ESTATE

Condominiums
Estate Disputes
Foreclosures
Landlord/Tenant Leases
Purchases and Sales
Real Estate Development
Real Estate Finance
Regulatory Matters
Resorts and Timeshares
Tax Lien Matters
Title Defects/Quiet Title
Syndication

The Firm's experienced real estate attorneys have assisted clients in acquiring and leasing real property from public or private parties, obtaining commercial financing, procuring rights -of-way and disposing of surplus property. Among the services offered in this area are negotiations with developers; preparation of contracts for sale; creation of escrow instructions; review of title materials, surveys, and environmental reports; and preparation and review of closing documentation. We also prepare covenants, conditions and restrictions; reciprocal easement agreements; and similar documents for commercial and residential real property owners associations.

Our real estate attorneys have negotiated with a variety of state and local governmental entities concerning the applicability of various state, county and municipal regulations affecting real property and also have been involved in the exchange of property with governmental agencies. The Firm's real estate practice includes dealing with master planned communities, land subdivisions and trusts, environmental matters, zoning, time share resorts, condemnation, land use regulations, water rights, and syndications.

NATURAL RESOURCES AND ENVIRONMENTAL

Development and Finance
Enforcement Actions
Foreclosures
Joint Ventures
Leases
Mining and Mineral Law
Permitting
Phase I and Advanced Reviews
Public Land Law
Regulatory Matters
Syndication
Water Rights

Senior shareholder John Lacy is a nationally recognized authority on all aspects of mining and public land law, including mineral title issues. He has authored a wide variety of professional publications on subjects including state land title and management responsibilities, contractual vehicles for mineral development and mineral royalties.

The Firm has represented numerous mineral exploration companies in mineral land acquisition matters in the United States and Central and South America. We have acted as special counsel to numerous lending institutions on mineral and water rights issues. Our natural resource practice also includes a wide range of water rights and environmental law issues, including the representation of clients in stream adjudications, water rights acquisition, Endangered Species Act issues and both permitting activities with and defense of enforcement actions by the Arizona Department of Environmental Quality and the Environmental Protection Agency.

The Firm offers a broad range of environmental expertise to its clients at the local, state and federal levels, including expertise in compliance counseling, governmental regulations and permitting of new facilities

INDIAN LAW

Employment and Taxation Issues
Indian Law
Minimum Internal Control Standards
Regulatory Matters
Vendor Agreements

The Firm represents clients in all aspects of Indian law, including regulatory issues, taxation, jurisdictional matters and employment issues.

GOVERNMENTAL/SCHOOL LAW

Audits
Budgeting and Finances
Charter Schools
Civil Rights
Collective Bargaining
College and University Law
Condemnation
Constitutional Law
Desegregation
Disability/ADA Issues
Discrimination Claims
Elections
Employment/Labor Issues
Equal Access
First Amendment Law
Governmental Contracting
Governmental Liability
Intergovernmental Agreements
Personal Injury Liability
Private Education Law
Procurement Procedures
Public and Student Records
Tenure

Our representation of public and private K-12 school districts, colleges and universities is well-known and respected throughout Arizona. We have the personnel, experience and resources to provide quality service in virtually any matter in which an educational entity needs or desires legal representation. This includes desegregation and civil rights; discipline, dismissal and other employment issues; students' rights, responsibilities and discipline; real estate acquisition; audit issues; leases; state and federal constitutional issues; meet and confer processes and other labor matters; budgeting and finance; personal injury liability; elections; contracting for and financing of public works; procurement of goods and services including construction and professional services; intergovernmental agreements; and matters of equal access.

ESTATES AND TRUSTS

Conservatorship
Contested Estates and Trusts
Decedents' Estates
Estate Administration
Estate Planning
Family Trust
Fiduciary Law
Financial Planning
Guardian Ad Litem
Guardianship
Guardianship Administration
Incompetency Proceedings
Living Trusts
Mental Health Law
Powers of Attorney
Probate
Retirement Planning
Taxation
Trust Administration
Trust Law

The Firm is involved in all stages of estate planning, including the preparation of wills, testamentary trusts, revocable and irrevocable trusts, long-term care qualifying trusts and insurance trusts. We counsel clients on estates and gift planning in an effort to minimize tax liability.

We represent clients in all stages of estate and trust administration. This includes both contested and uncontested estate administration (probate) proceedings, including will contests and intestacy proceedings. The Firm represents fiduciaries and beneficiaries in contested estate administration proceedings. The Firm also represents clients in adult and minor guardianships and conservatorships.

The Firm represents clients with planning needs related to long-term care and health care services provided under the Arizona Long Term Care System (ALTCS) and the Arizona Division of Developmental Disabilities (DDD). We also advise clients regarding individuals with Serious Mental Illness (SMI) and the provision of behavioral health services in the publicly funded behavioral health system in Arizona.

LABOR AND EMPLOYMENT

Affirmative Action
Breach of Contract
Civil Rights
Davis-Bacon Act
Disability Issues
Discrimination
Drug Testing
Employee Discipline
Employer Liability
Equal Employment Opportunity
Law
Fair Employment Practices
Family and Medical Leave Act
Harassment
Negligent Hiring
Personnel Policies
Privacy
Public Sector Employment Law
Severance Contracts
Sexual Harassment
Title VII Discrimination
Wage and Hour Law
Whistle-Blower Litigation
Wrongful Termination

Employment law is one of the fastest changing and most complex areas of the law affecting private and public entities today. Our attorneys have extensive experience in employment law, having represented employers and employees in both the public and private sectors. This representation includes litigation in state and federal courts, as well as before administrative agencies such as the Arizona Civil Rights Division, the Equal Employment Opportunity Commission and the Division of Labor.

The Firm represents employers of all sizes and employees on a broad range of employment and labor law issues. Although we have extensive experience in litigating employment matters, we emphasize the prevention and early resolution of disputes. Our employment lawyers routinely provide advice on personnel policies; procedures for hiring and firing; drug and polygraph testing; covenants not to compete; confidentiality agreements; wage and hour issues; and compliance with federal and state statutes, including the Civil Rights Act of 1964, the Americans With Disabilities Act, the Fair Labor Standards Act and the Family Medical Leave Act.

RESUMES OF THE FIRM'S ATTORNEYS

JOHN H. BARRON, III is a member of Barron & Assoc., P.C., Of Counsel to DeConcini McDonald Yetwin & Lacy, PC in the Phoenix and Flagstaff offices. John received his B.A. and J.D. degrees from the University of Arizona, and is admitted to the State Bar of Arizona and the United States District Court for the District of Arizona, as well as the State Bar of Georgia. John has served as co-chair and secretary for the Mental Health and Elder Law Section of the State Bar of Arizona. He is an associate editor of the *2000 Probate Code Practice Manual* (4thed.).

While practicing in Tucson, Mr. Barron was a special deputy Pima County attorney handling mental health litigation for Pima, Pinal, Yuma, and La Paz counties. Subsequently, Mr. Barron served as a deputy Maricopa County attorney representing the Maricopa County Medical Center Psychiatric Annex with respect to civil commitments and, later, representing the Maricopa County Public Fiduciary in the administration and litigation of estate, guardianship, conservatorship and mental health matters.

Subsequent to his return to private practice in 1997, Mr. Barron has established himself as a litigator of matters relating to estates, trusts, guardianships, conservatorships, exploitation and/or abuse of vulnerable or incapacitated adults, and eligibility of continued services for persons entitled to mental health and developmental disability related assistance.

In addition to the specific practice of law, Mr. Barron has also been a presenter and keynote speaker at seminars related to probate and mental health law, in-service training programs related to probate, guardianship and mental health law for medical personnel, and was the Instructor for the Arizona Supreme Court Fiduciary Training Program, Decision Making module.

Reported Cases: *In re Naarden Trust*, 990 P.2d 1085 (1999);

Practice Areas:

- Matters involving Breach of Fiduciary Duty
- Guardianship and Conservatorship
- Trusts and Decedent's Estate Litigation
- Cases involving Elder Abuse;
- Exploitation of Vulnerable Adults;
- Mental Health Law and advocacy of the Seriously Mentally Ill;
- Litigation for, and Advocacy of, the Developmentally Disabled

LISA J. BOWEY is an Associate in the Firm's Phoenix office whose practice areas include trust and estate litigation, probate, estate planning, guardianships, conservatorships and mental health law.

In addition to her experience in trust, estate and mental health matters, Lisa has extensive litigation, negotiation and mediation experience. Before joining the Firm, she was the Director of Assessor Litigation for the Maricopa County Assessor's Office and member of the leadership team. Lisa was responsible for managing division personnel, the litigation of thousands of Arizona Tax Court property valuation appeals filed against Maricopa County, and advising the Assessor and Board of Supervisors regarding litigation issues. While an attorney with Helm & Kyle, Ltd., Lisa represented several of Arizona's counties in property tax and valuation litigation, and private clients in matters involving business law and estate planning and probate. For several years she was a Judge Pro Tem for the Maricopa County Superior Court where she engaged in pro bono mediation of numerous contract and general civil litigation disputes.

Admissions:

Supreme Court of Arizona
Supreme Court of Nebraska (Inactive status)
Memberships:
Arizona Bar Association
Maricopa County Bar Association

Education:

Creighton University School of Law (J.D., 2001)
University of Phoenix (B.S. Business Admin., 1997)
Phoenix College (A.A.S., Legal Assisting, 1985)

Reported Cases/Decisions:

Eurofresh, Inc. v. Graham County, 187 P.3d 530, 218 Ariz. 382 (App. 2007)
Target Corp. v. Maricopa County, (Memorandum Decision, 1 CA-TX 07-0013) (App. 2008)
Aileen H. Char Life Interest v. Maricopa County, 93 P.3d 486, 208 Ariz. 286 (2004)

JULIA BROWN is an Associate attorney in the Tucson Office of DeConcini McDonald Yetwin & Lacy, P.C. After receiving a Bachelor of Arts in Philosophy, Politics & Law from Northern Arizona University in 2019, she attended the University of Arizona, earning her Juris Doctorate in May 2022 from the James E. Rogers College of Law.

While attending the College of Law, Julia served as a student representative in the Workers' Rights Clinic; received a certificate in Family and Juvenile Law; served as the treasurer of the Business Law Society; and was the Business Editor for the Arizona Journal of International and Comparative Law, where her Note is published.

Prior to joining the firm as a law clerk, Julia was an extern for The Honorable Judge Lawrence F. Winthrop of the Arizona Court of Appeals, and for The Honorable Daniel P. Collins of the U.S. Bankruptcy Court.

JODY A. CORRALES is a Shareholder in the Tucson office. She focuses her practice on bankruptcy and creditors' rights, as well as general civil litigation. Jody has extensive experience in bankruptcy law, including representation of creditors and debtors in all facets of bankruptcy cases, including non-dischargeability Chapter 7, 11, 12 and 13 litigation, valuation disputes, and contested plan confirmation proceedings. She is Board Certified in Consumer Bankruptcy Law by the American Board of Certification, an American Bar Association-accredited program. She is also certified as a Bankruptcy Specialist by the Arizona Board of Legal Specialization.

Jody devotes considerable time to pro bono endeavors, frequently assisting self-represented litigants in bankruptcy court and federal district court. In 2014, she was awarded the Hon. Eileen W. Hollowell Pro Bono Attorney of the Year Award from the U.S. Bankruptcy Court for the District of Arizona.

In 2013, Jody was nominated by two local bankruptcy judges to participate in the prestigious National Conference of Bankruptcy Judges Next Generation Program. She was one of 40 young bankruptcy attorneys nationwide selected to participate in the program. In 2015, she was selected as a Tucson "40 under 40" recipient.

Jody has been recognized in the Bankruptcy and Creditor-Debtor Rights Law category of the Rising Stars® list by Super Lawyers® from 2013 through 2021. In 2022, Jody was named a Super Lawyer® in the Bankruptcy and Business category.

From 2015 to 2018, Jody served as a Lawyer Representative to the Ninth Circuit Judicial Conference, a role bestowed upon her by the federal judges of the District of Arizona. She now serves on the Conference Executive Committee of the Ninth Circuit Judicial Conference until her term expires in 2022. In June 2020, Jody was appointed a Subchapter V of Chapter 11 Trustee for the District of Arizona.

NATHAN B. HANNAH is a Shareholder in the Tucson office, and practices in the areas of real estate, commercial transactions, estate planning and probate. Mr. Hannah has recently negotiated and drafted contracts and assisted in the closings for the sales of two ranches in southern Arizona.

Mr. Hannah received his J.D. with high distinction from the University of Arizona in 1986. He served as law clerk for the Honorable Charles L. Hardy, United States District Court Judge, District of Arizona, from 1986 to 1988. Prior to joining the Firm in 1999, Mr. Hannah was a member of the law firm O'Connor Cavanagh Molloy Jones in Tucson. Mr. Hannah is a member of the State Bar of Arizona. Mr. Hannah's real estate practice emphasizes sales and acquisitions, title and lien matters, foreclosures and taxation. Mr. Hannah's estate planning and probate practice includes creation of all types of estate plans and trusts, trust and estate administration and tax planning. Mr. Hannah's commercial transactions practice includes business formations, asset sales and purchases, and contracts.

STEVEN J. ITKIN is a Shareholder in the Tucson office of the firm. He has represented lenders in the areas of secured and unsecured creditors' remedies for over 25 years. Mr. Itkin's clients include national, regional and local financial institutions as well as individual lenders and debt acquisition companies. His areas of practice include lien enforcement rights such as trustee's sales, receiverships, mortgage and tax lien foreclosures and forfeitures of contracts for sale of real property, as well as replevins, attachments, garnishments, agricultural liens, landlord liens and the defense of civil forfeiture actions. With prior experience as a licensed real estate agent in Arizona, Mr. Itkin also provides representation in real estate transactions, landlord/tenant relationships and matters relating to easements, deed restrictions and homeowner/condominium association issues.

Practice Areas:

- Boundary Disputes and Title Issues
- Creditors' Rights
- Deeds of Trust, Contracts For Sale and Mortgages
- Easements
- Foreclosures
- Forfeitures
- Garnishments
- Homeowner and Condominium Association Law
- Judgment Liens
- Judicial Foreclosures
- Landlord Tenant
- Real Estate
- Replevins
- Tax Lien Foreclosures
- Tribal Courts
- Trustee Sales

Reported Cases:

- *Rohde v. Beztak*, 164 Ariz. 383, 793 P.2d 140 (App. 1990)
- *Moreno v. Garcia*, 164 Ariz. 586, 821 P.2d 247 (App. 1991)

Professional, Civic and Community Involvement

- Member, State Bar of Arizona Real Property Section
- Founding member, Arizona Creditor Bar Association, Inc., 2010 to present; Legislative Committee 2010 to present
- Member, National Association of Retail Collection Attorneys
- Member, Arizona Trustee Association; 2007 to present; Board of Directors, 2008-2010; Education Committee Chairman, 2010; Legislative Committee 2007 to present
- The National List of Attorneys
- Board of Directors, Foundation for Creative Broadcasting, Inc., KXCI 91.3, June 2014-June, 2015
- Board of Directors, United Cerebral Palsy of Southern Arizona, 1995-2010
- Board of Directors, Rio Cancion Homeowners Association
- Volunteer service and sponsorship for local non-profit groups including Big Brothers & Big Sisters of Tucson and The Tucson Organic Gardeners

Admitted to Practice

- Arizona Supreme Court
- United States District Court of Arizona
- United States Court of Appeals for the Ninth Circuit
- Pascua Yaqui Tribal Court
- Tohono O'odham Tribal Court
- Gila River Indian Community Court

Education and Honors

- B.A., University of Arizona, 1977
- J.D., University of Arizona, 1988
- Named among Volunteer Lawyers Program Pro Bono Attorneys of the Year in 2008

JAMES A. JUTRY, is Of Counsel with DeConcini McDonald Yetwin & Lacy, P.C. and practices in the areas of local, state and federal taxation, business and transactional planning, corporations, partnerships, limited liability companies, estate planning, probate and charitable organizations. He was previously certified by the State Bar of Arizona as a tax specialist.

Mr. Jutry has assisted clients in benefit and compensation planning including designing and implementing "cafeteria" or flexible benefit plans under Internal Revenue Code §125. He has advised organizations on obtaining and maintaining tax-exempt status under Internal Revenue Code § 501(c), including addressing such issues as improper inurement, permitted lobbying expenditures, prohibited political activity and acquisition and disposition of charitable donations. Mr. Jutry also represents taxpayers in disputes with the audit and collection divisions of the Internal Revenue Service and the Arizona Department of Revenue and in sales and use tax controversies with the Arizona Department of Revenue and local taxing authorities.

Mr. Jutry received undergraduate and Master's degrees in Accounting from the University of Arizona. Prior to attending law school, he was on the staff of the Arizona Auditor General. He graduated with distinction from the University Of Arizona College Of Law in 1980 and thereafter attended the University of Florida where he earned a Master of Laws in Taxation in

1981. He is a member of the State Bars of Arizona and Florida and is admitted to practice before the United States Tax Court. Mr. Jutry was also licensed as a certified public accountant in the State of Arizona from 1981 through 2020.

CLAYTON R. KRAMER is an associate attorney in the Tucson office of DeConcini McDonald Yetwin & Lacy, P.C. Clay graduated from the University of Arizona in May 2013 with a Bachelor of Arts in Spanish, and in May 2016 he earned his Juris Doctor degree from the James E. Rogers College of Law.

While attending the College of Law, Clay served on the Arizona Law Review, received the CALI Award in Legal Writing, served as a student advocate in the Criminal Defense Clinic, and was a Supreme Court Teaching Fellow.

Prior to joining the firm, Clay worked with the Pima County Attorney's Office as Deputy County Attorney in the Civil Division, Tort Unit. He also served as Judicial Law Clerk for the Honorable Karl C. Eppich in the Arizona Court of Appeals, as well as Deputy State Public Defender at the State of Colorado Office of the Public Defender's office.

He is the current Secretary of the Pima County Bar Association's Young Lawyers Division, and he is a member of the Morris K. Udall Inn of Court and the Tucson Defense Bar.

JOHN C. LACY is a Shareholder in the Tucson office. His practice emphasizes mining and public land law and includes cases involving acquisition of land from federal and state land management agencies, title matters and associated water rights. Mr. Lacy also devotes a substantial portion of his time in representation of a telecommunications client. Mr. Lacy has represented clients before administrative boards within the Arizona State Land Department, the United States Department of the Interior and all levels of state and federal courts. A substantial portion of Mr. Lacy's practice is devoted to international mineral transactions and he assisted in the revisions to the mining law of the Republic of Bolivia and the English translation of the mining laws and regulations of Mexico. He also currently serves as an Adjunct Professor in both the College of Law and the College of Mines, Department of Mining and Geological Engineering, University of Arizona where he teaches mining and public land law and oil and gas law. He is the author of numerous publications concerning mineral rights and mineral law history. These publications include a portion of the *American Law of Mining, 2d*, published by the Rocky Mountain Mineral Law Foundation dealing with the management of school trust lands. Mr. Lacy is a past President of the Rocky Mountain Mineral Law Foundation. He graduated from the University of Arizona College of Law in 1967 and was admitted to the Arizona Bar that same year. A veteran of the Vietnam conflict with the rank of Captain, USAR, JAGC, he is also admitted to practice before the United States Court of Military Appeals.

ZELMA LETARTE is a Shareholder at the firm of DeConcini McDonald Yetwin & Lacy, P.C. in the Tucson office. She was admitted to practice law in the State of Arizona at both the State and Federal levels in October 2003.

Ms. Letarte received her Juris Doctorate from the University of Dayton in 2003 after having graduated from Northern Arizona University, *magna cum laude*, with her Bachelor of Arts. She is a lifetime member of the Honor Society of Phi Kappa Phi.

Ms. Letarte is an experienced trial attorney with my current practice focusing primarily in the area of family law. Her practice in family law matters include representing as diverse variety of clients in divorces, legal separations, special paternity cases, spousal maintenance cases, legal decision-making cases, parenting time cases, contempt cases and post-decree matters including

any enforcement and/or modification of previous orders. Her cases frequently involve complex financial matters surrounding residential and business valuations and detailed asset allocations, as well as very sensitive matters involving complicated criminal allegations of physical and/or sexual abuse of a partner or a child.

Before entering into private practice, Zelma worked as an Assistant Attorney General as well as a Deputy County Attorney. She gained significant litigation experience as a narcotics prosecutor and as a juvenile prosecutor. Her civil litigation service began when she worked as a child support enforcement prosecutor.

Zelma currently sits on the Board of Directors of Step Up to Justice, an organization committed to providing pro bono legal services to people in Pima County, Arizona. She also actively volunteers for Step Up to Justice clinics and provides individual assistance to qualifying individuals. Ms. Letarte actively teaches at the organization's divorce clinics, and she has provided direct representation of several of the organization's clients over the years. Zelma is one of only a handful of Spanish speaking family law attorneys practicing in this community and is able to assist a very vulnerable and underserved population in navigating the complex legal system. Zelma is actively involved in Lawyers for Literacy.

Ms. Letarte received the Attorney of the Year award from the Arizona Family Support Council in 2009, and, in 2016, she was awarded the Client Satisfaction Award from the American Institute of Family Law Attorneys.

Admissions

- Arizona
- US District Court of Arizona

Education, Honors, and Awards (Selected)

- University of Dayton, Juris Doctor, May 2003
- Northern Arizona University, Bachelor of Arts 1998, magna cum laude
- American Institute of Family Law Attorneys Client Satisfaction Award 2016
- Attorney of the Year, Family Support Council: 2009

Professional and Community Activities

- Board of Directors, Step Up to Justice
- Member, State Bar of Arizona
- Member, Pima County Bar Association
- Volunteer, Southern Arizona Legal Aid
- Member, Phi Kappa Phi

PAUL A. LOUCKS is a Shareholder in the Tucson office. Paul brings both transactional know-how as well as the proficiency and experience to help clients resolve legal issues through litigation and alternative dispute resolution. His extensive legal background includes a proven track record helping clients in Commercial Real Estate, Business, Construction, and Government/Municipal matters. Recent projects in which Paul was involved include creating a Community Financing District and related Development Agreement for a large and complex master-planned community in Cochise County, Arizona. Paul is licensed to practice in all Arizona courts and before the United States Patent and Trademark Office.

Paul understands clients' business and intellectual property concerns and the legal solutions for addressing them. Prior to practicing law, Paul worked as an Analytical Chemist for Lockheed Analytical Systems and as a Chemist at a Tucson-based mining laboratory.

Paul's legal experience also includes work in the public sector as an Arizona Court of Appeals Division Two Law Clerk and as a Deputy Pima County Attorney, Civil Section.

Paul sits on the Board of Directors for the El Rio Foundation, which supports the El Rio Community Health Center.

Admissions

- State Bar of Arizona
- United States District Court for the District of Arizona
- United States Patent and Trademark Office

Education, Honors, and Awards

- University of Arizona James E. Rogers College of Law - *Juris Doctor*, 1999
- University of Nevada, Las Vegas, NV - *Bachelor of Science, Physics*, 1993
- Listed in *The Best Lawyers in America (Litigation-Construction)*

KATHRYN B. NELSON is a Shareholder in the Tucson office. She represents individuals, businesses, banks, and non-profit organizations involved in real estate, commercial finance, natural resource and other business transactions ranging from purchases, sales and leasing to commercial loans and financing. Ms. Nelson's practice is concentrated in representing financial institutions and borrowers in real estate secured and commercial lending transactions, loan restructures and workouts, and foreclosures. She has represented clients in commercial projects, construction loans, restaurants, hotels, mining projects, golf courses and residential development loans. She has also represented clients on USDA and SBA guaranteed projects. Ms. Nelson earned her Bachelor of Arts (B.A. Political Science, 1988) and law degrees from the University of Arizona, where she was a member of the Arizona Law Review and served as an Executive Note Editor. She has been practicing law in Tucson since receiving her law degree in 1991, and joined the firm in 2012. Ms. Nelson is a member of the State Bar of Arizona and the Pima County Bar Association. Ms. Nelson is rated AV® by Martindale-Hubbell.

Admissions:

- Arizona Supreme Court (1991)
- United States District of Arizona (1991)
- United States Court of Appeals for the Ninth Circuit (1992)

Education, Honors, and Awards

- B.A. Political Science University of Arizona (1988)
- J.D. University of Arizona (1991)
- Executive Note Editor for the Arizona Law Review (1990)
- Arizona Bar Foundation's Top Pro Bono Attorneys in Arizona (2001 and 2020)
- Volunteer Lawyer Program's Chris Nakamura Arizona Community Legal Assistance Award (2003)

Professional and Community Activities

- Member, State Bar of Arizona and Pima County Bar Association
- Member, Rocky Mountain Mineral Law Foundation
- Member, Arizona Community Assistance Legal Assistance Advisory Board (2002-2014)
- Board Member, Pima County Real Estate Research Council (current)
- Board Member, Real Property Executive Council for the State Bar of Arizona (current)
- Board of Directors, Our Family Services (2012-2018)
 - Vice President (2014-2016)
- United States Swimming and Arizona Interscholastic Association Certified Stroke and Turn Official (2013-2018)
- Judge Pro Tempore, Pima County Superior Court (2018 - current)

RYAN D. O'NEAL is a Shareholder in the Tucson office. Ryan is an experienced civil litigator who practices primarily in the areas of personal injury, construction, and probate law. In addition to representing private-sector businesses, Ryan routinely advises and represents public entities in contract, construction, and procurement matters. His probate practice involves assisting clients with all types of contested and uncontested probate matters, including elder abuse, trust, estate, guardianship, and conservatorship.

Ryan earned his *Juris Doctorate* from the University of Arizona, James E. Rogers College of Law and his *Bachelor of Arts* in History from Arizona State University. Prior to joining DeConcini McDonald Yetwin & Lacy in 2015, he served as a law clerk to The Honorable Catherine Woods of the Pima County Superior Court. Ryan has demonstrated his community stewardship through work with the Southern Arizona Legal Aid Volunteer Lawyers Program, and the Humanos Derechos Abuse Clinic.

A native Tucsonan, Ryan and his amazing wife, Madison, enjoy their connection to the local community and culture. When not practicing law, Ryan relishes time spent with the couple's young son, and enjoys cooking, video games, and playing and watching basketball.

Admissions

- State Bar of Arizona (2015)

Education, Honors, and Awards (Selected)

- *Juris Doctorate*, University of Arizona, James E. Rogers College of Law, Tucson, AZ
 - 2013 Samuel M. Fegtly Moot Court Selection: Honorable Mention for Excellence in Brief Writing
 - Law College Association Scholarship; Edward and Esther Nix Memorial Scholarship
 - Dean's List (Five Semesters)
- *Bachelor of Arts*, History, Arizona State University, Tempe, AZ

Professional and Community Activities

- Legal Aid Volunteer Lawyers Program; Humanos Derechos Abuse Clinic (2014)
- Students for Substance Abuse Outreach, Founding Member and Treasurer (2011)

Practice Areas

- Probate Administration, Litigation, and Estate Planning
- Guardianships and Conservatorships
- Residential Contractor Litigation
- Real Estate Litigation
- General Civil Litigation
- Orders of Protection and Injunctions Against Harassment

LISA ANNE SMITH is the Managing Shareholder in the Tucson office. Her practice emphasizes education law, employment law and civil litigation. Ms. Smith's litigation experience includes but is not limited to employment and discrimination claims, contract disputes, condemnation and construction matters and tort litigation. She also advises clients on employment issues and defends employers from claims of discrimination filed with the Arizona Attorney General's Office and the Equal Employment Opportunity Commission. She has tried jury and bench trials in state and federal court, has arbitrated numerous matters, and has significant experience with appeals at both the state and federal level. Ms. Smith holds an AV® rating from Martindale Hubbell. She is listed in The Best Lawyers in America®, and in August 2021 Ms. Smith was named the Best Lawyers 2022 Employment Law-Management "Lawyer of the Year" in Tucson.

Ms. Smith graduated *magna cum laude* from Wellesley College with a B.A. in architecture and philosophy. She received her J.D. in 1995 from the University of Arizona College of Law where she graduated second in her class. Ms. Smith also received special mention for obtaining the second highest score on the Arizona bar exam. While in law school, Ms. Smith received a graduate fellowship and served on the Arizona Law Review editorial board. Before practicing law, Ms. Smith taught several philosophy classes at the University of Arizona. She is a member of the National School Boards Association Council of School Attorneys.

SESALY O. STAMPS is a Shareholder in the Tucson office of DeConcini McDonald Yetwin & Lacy, P.C. Her practice emphasizes education law and employment law.

Ms. Stamps provides legal representation to school districts, community colleges, employers and other public entities involving day-to-day advice on a variety of issues including personnel questions, policy matters, contractual disputes and student issues. She has successfully defended against discrimination complaints filed with the Arizona Civil Rights Division and the Equal Employment Opportunity Commission. Ms. Stamps also provides training to employers and schools on a range of issues such as how to prevent and address sexual harassment and other forms of discrimination in the workplace and how to deal with online bullying and other social media challenges and how to conduct internal investigations. Ms. Stamps has a range of litigation experience at both the trial and appellate level, representing public and non-profit entities, large corporations, small businesses and individuals. Ms. Stamps volunteers for the employment advice clinics at Step Up 2 Justice and Southern Arizona Legal Aid's Volunteer Lawyers Program. Ms. Stamps has received numerous awards over the years in recognition of her pro bono service.

Ms. Stamps graduated with honors from the University of Arizona College of Social and Behavioral Sciences. She received her J.D. From the University of Arizona in 2007 James E. Rogers College of Law, graduating *magna cum laude* and was inducted into the Order of the Coif. While in law school, Ms. Stamps served on the Arizona Law Review editorial board as an Executive Note Editor. She received the Steptoe and Johnson Editor of the Year Award in 2007. After graduation, Ms. Stamps worked as a judicial clerk for the Honorable Joseph W. Howard at the Arizona Court of Appeals, Division Two.

In addition to the State Bar of Arizona, Ms. Stamps is admitted to practice in the Federal District Court of Arizona and the Ninth Circuit Court of Appeals. Ms. Stamps is a member of the Arizona Council of School Attorneys, the National Council of School Attorneys, the Arizona Bar Association, the Pima County Bar Association, and the Arizona Women Lawyer's Association.

TYLER H. STANTON is an Associate in the Tucson office of DeConcini McDonald Yetwin & Lacy, P.C. After receiving a Bachelor of Science in Economics, with an additional major in Political Science, from Washington State University in 2015, he attended the University of Arizona, earning his Juris Doctor degree from the James E. Rogers College of Law in May of 2018.

While at the University of Arizona, Mr. Stanton was a Federal Taxation Research Fellow, the Executive Treasurer for both the Federalist Society and Student Bar Association, and a member of the *Arizona Journal of International and Comparative Law*.

Tyler has also worked as a volunteer for Habitat for Humanity and the Volunteer Lawyers Program.

Admissions

- State Bar of Arizona (2018)

Education, Honors, and Awards (Selected)

- 2015- Washington State University, Bachelor of Science, Economics, Political Science
- 2018- University of Arizona, James E. Rogers College of Law, Juris Doctor

Professional and Community Activities

- Member, Arizona Journal of International and Comparative Law
- Volunteer, Southern Arizona Legal Aid Volunteer Lawyers Program
- Volunteer, Habitat for Humanity
- Former Federal Taxation Research Fellow
- Former Executive Treasure, Federalist Society
- Former Executive Treasure, UA Student Bar Association

JAMES M. SUSA is a Shareholder in the Firm's Tucson office. Jim's practice is concentrated in the representation of clients in state and local taxation matters in Arizona and Nevada. Jim has represented government and private clients in property, sales, use and income tax matters before administrative and judicial tribunals in Arizona and Nevada. The State Bar of Arizona has certified Jim as a tax law specialist and Jim has over 25 years of experience in litigating tax matters before the Office of Administrative Hearings, State Board of Equalization, Board of Tax Appeals, Tax Court, Court of Appeals and Supreme Court in Arizona and in the County and State Boards of Equalization, Tax Commission, District Court and Supreme Court in Nevada. Jim also has lectured extensively in Arizona and Nevada on property, sales and use tax matters for a variety of organizations including the State Bars of Arizona and Nevada.

Admissions

- Supreme Court of Arizona
- Supreme Court of Nevada
- United States District Court, District of Arizona
- United States Court of Appeals, Ninth Circuit
- United States Supreme Court

Education, Honors, and Awards (Selected)

- University of Florida, College of Law (LL.M., Taxation, 1989)
- University of Arizona, James E. Rogers College of Law (J.D., with distinction, 1988)
- University of Arizona, College of Business (B.S.B.A., with distinction, 1985)
- Southwest Super Lawyers®, Tax (2012-2013)

Publications

- *Valencia Energy Company v. Arizona Department of Revenue*, 178 Ariz. 251, 872 P.2d 206 (Tax 1994) affirmed 189 Ariz. 79, 938 P.2d 474 (App. 1996) affirmed in part, reversed in part 191 Ariz. 565, 959 P.2d 1256 (1998)
- *Arizona Department of Revenue v. Arizona Public Service Company*, 188 Ariz. 232, 934 P.2d (App. 1997)
- *Renalwest L.C. v. Arizona Department of Revenue*, 189 Ariz. 409, 943 P.2d 769 (App. 1997) review denied
- *Arizona Department of Revenue v. Daniels*, 189 Ariz. 13, 938 P.2d 62 (App.1996)

- *Atchison, Topeka and Santa Fe v. State of Arizona*, 78 F.3d 438 (9th Cir. 1996) cert. denied 117 S.Ct. 584 (1996)
- *City of Phoenix v. Paper Distributors of Arizona*, 186 Ariz. 564, 925 P.2d 705 (App. 1996) review denied
- *PCS Inc. v. Arizona Department of Revenue*, 176 Ariz. 628, 863 P.2d 920 (Tax 1993) affirmed 186 Ariz. 539, 925 P.2d 680 (App. 1995) review denied
- *America West Airlines, Inc. v. Department of Revenue*, 179 Ariz. 528, 880 P.2d 1074 (1994)
- *State of Arizona v. Talley Industries*, 182 Ariz. 17, 893 P.2d 17 (App. 1994)
- *SFPP, L.P. v. Arizona Department of Revenue*, 210 Ariz. 151, 108 P.3d 930 (App. 2005)
- *Empire Southwest LLC v. Ariz. Dep't of Revenue*, 422 P.3d 1082 (Ariz. App. 2018)

Professional and Community Activities

- Certified Public Accountant, Arizona
- State Bar of Arizona
 - Tax Section, Immediate Past Chair (2012-2013)
 - Tax Section, Chairman (2011-2012)
 - Tax Section Executive Council (2004-present)
 - Certified Tax Specialist (1999-present)
 - Tax Law Advisory Commission (2009-present)
- State Bar of Nevada
- Pima County Bar Association (2003-present)
- Arizona Society of Certified Public Accountants
 - Board of Directors (2003-2005)
 - Tax Committee (1999-2003)
 - Legislative Committee (1999-2003)
- Arizona State Board of Accountancy
 - Law Review Committee, Chairman (2004-2009), Member (1999-2009)
- Arizona State Board of Tax Appeals
 - Chairman (2011)
 - Member (2004-2011)
- Boy Scouts of America, Catalina Council
 - Treasurer (2013 – present)
 - Executive Board member (2011 – present)
 - Executive Committee member (2011 – present)
 - Vice President – Legal (2011 – 2013)
- Eagle Scout 1977

Articles and Presentations

- Arizona Sales and Use Tax, Co-Presenter, Arizona Society of CPAs (December 2013)
- Sales Tax Refunds on Defaulted Credit Sales: Does Anyone Get a Refund?, Author, Journal of State Taxation (November-December 2013)
- Arizona Property Taxation, Co-Presenter, State Bar of Arizona (November 2013)
- Taxation on Indian Reservations: To Balance or Not to Balance, That is the Question, Author, Journal of State Taxation (September-October 2013)
- Tax Law Case Summaries, Author, Arizona Attorney Magazine, Appellate Highlights (January 2012-present)

- Hot Multi-State Sales Tax Issues, Seminar for Deloitte School of State and Local Tax, University of Wisconsin (June 2013)
- Arizona Property Taxation, Co-Presenter, Arizona Society of CPAs (May 2013)
- Arizona Sales and Use Tax, Co-Presenter, State Bar of Arizona, Tax Law Section and CLE (April 2013)
- Arizona Sales and Use Tax, Co-Presenter, Arizona Society of CPAs (December 2012)
- Recent Arizona Court and Legislative Actions, Author, Journal of State Taxation (November-December 2012)
- Valuation of Common Areas for Property Tax Purposes, Author, Journal of State Taxation (September-October 2012)
- Arizona Transaction Privilege Tax, Author, Journal of State Taxation (September-October 2009)

PAUL M. TILLEY is a Shareholder in the Tucson office of DeConcini McDonald, Yetwin & Lacy, PC, and a member of the Natural Resources Practice Group. His practice focuses on public lands, mining law, natural resources and environmental law, water law, and general real estate matters. Paul advises clients on the broad array of issues related to the development of natural resources and renewable energy projects, including title considerations, joint ventures, financing, permitting, due diligence, and the acquisition and conveyance of water rights. He also advises mining clients on mining claim staking conflicts and disputes.

Paul received his J.D. from Tulane University Law School. While at Tulane, he served as the Senior Articles Editor for the Tulane Environmental Law Journal and was a clerk in the Tulane University Legal Assistance Program. Paul also participated in the Tulane Environmental Law Clinic where he was the lead student attorney in a Safe Drinking Water Act (SDWA) case. Prior to joining the firm, Paul worked as a Landman in the Oil and Gas industry. Paul holds a B.A. in International Studies and German from the University of Denver.

Professional and Community Activities

- Member, State Bar of Arizona
- Member, Pima County Bar Association
- Member, Grants Committee of the Foundation for Natural Resources and Energy Law
- Arizona Reporter, Mineral Law Newsletter, Foundation for Natural Resources and Energy Law
- Member, Living Streets Alliance
- Guest lecturer, Global Mining Law Center and the Natural Resource Users Law and Policy Center, University of Arizona, James E. Rogers College of Law

Publications

Paul Tilley, Recent Development, *Tarrant Reg'l Water District v. Herrmann*, 133 S. Ct. 2120 (2013), 27 TUL. ENVTL. L.J. 144 (2013)

Paul Tilley, Comment, *The Forest Service 2012 Directive: A Necessary Clarification in Ski Area Permit Act Water Rights Policy*, 26 TUL. ENVTL. L.J. 287 (2013)

Transatlantic Trends: Immigration Key Findings Report, German Marshall Fund of the United States (co-author in 2010 and 2009)

MEGAN J. TROG is an Associate in the Phoenix office of DeConcini McDonald Yetwin & Lacy, P.C. Ms. Trog graduated summa cum laude from Barrett, the Honors College at Arizona State University, with a B.A. in psychology in 2011. In 2013, Ms. Trog clerked for The Honorable Jay Polk at the Maricopa County Superior Court. Shortly thereafter, she interned

with the Maricopa County Office of the Public Defender. As a Rule 38(d) limited practice student, she successfully represented a defendant in a jury trial. She made numerous other court appearances on behalf of clients as a Rule 38(d) limited practice student with both the Maricopa County Office of the Public Defender and Barron & Associates, P.C., Of Counsel to DeConcini McDonald Yetwin & Lacy, P.C.

Ms. Trog received her J.D. from Arizona State University Sandra Day O'Connor College of Law in May of 2015, and was admitted to the State Bar of Arizona on October 28, 2015

GARY F. URMAN is a Shareholder in the Tucson office. Gary started his law career at the Firm in 1987 in the Firm's Education Law Practice Group, representing public school districts. He continues to represent several Arizona school districts, some of which for more than 25 years. Gary stays current in the Education Law field by serving as an adjunct instructor at the University of Arizona College of Education, teaching Education Law to graduate students in the Educational Policy and Practice Department.

In addition, Gary provides litigation and bankruptcy support to the Firm's Financial Services Practice Group He assists lenders and other creditors with prejudgment attachments and provisional remedies, receiverships, collections and deficiency actions. His bankruptcy practice emphasizes representation of creditors in Chapter 7, 11, 12 and 13 matters and includes strategic planning and litigation involving discharges, property valuation, lift stay motions and plan challenges.

Gary also provides litigation support to the Firm's Natural Resources Practice Group. He assists clients with litigation involving NEPA and other environmental compliance, permitting, and disputes involving property, lease, contract and employment issues.

In addition, Gary's general litigation practice includes a wide variety of cases, including landlord and tenant disputes, insurance, subrogation, personal injury, employment, election issues, business sales, restrictive covenants, public lands, loans, contracts and construction disputes. Mr. Urman has presented cases before judges and juries in all state and federal courts in Arizona and in the Ninth Circuit U.S. Court of Appeals. The variety in his practice has enabled him to use procedures and remedies to seek creative resolutions to problems and disputes. Gary received his J.D. with distinction from the University of Arizona College of Law in 1987. He is a member of the Pima County Bar Association, the State Bar of Arizona, the NSBA National Council of School Attorneys, the Arizona Council of School Attorneys and the Rocky Mountain Mineral Law Foundation.

MICHAEL R. URMAN is a Shareholder in the Tucson office. He maintains a general civil practice including:

- representation of financial institutions, including foreclosures, receiverships and pursuit of other remedies in lending contexts;
- all aspects of real estate acquisition, financing, development and management;
- general business and corporate representation, including negotiation and documentation of workouts of troubled loan arrangements; and
- mining and natural resource acquisition, financing and development, and permitting and environmental due diligence matters.

Mr. Urman is listed in Best Lawyers in America for Commercial Finance Law, holds an AV rating from Martindale Hubbell and is listed in Who's Who Legal for Mining Law.

Mr. Urman has practiced with the Firm since 1983 and has been a Shareholder since 1988. He graduated with highest distinction from the University of Arizona College of Law in 1982 where he was a member of Order of the Coif and editor-in-chief of the Arizona Law Review as well as the outstanding graduating senior in his law class. Prior to attending law school, he graduated with highest distinction from the University of Arizona College of Education with a degree in Secondary Education. He served as Research Analyst/Legislative Aide to the House Education Committee, Arizona State Legislature during the 1978 regular session. Mr. Urman was Law Clerk to the Honorable William P. Copple, District Judge for the U.S. District Court, District of Arizona in 1982-1983, and has been a member of the State Bar of Arizona since 1982. He has also been licensed to practice in Colorado since 1993. He is a past President and State Board Chairman of the Arizona Historical Society and presently serves as President of Patronato San Xavier, the non-profit entity responsible for the conservation of the Mission San Xavier del Bac in Southern Arizona. Mr. Urman is also a former President of the Tucson Community School and was a long-time member of the board of directors of the Arizona Kidney Foundation, where he was State Chairman in 1997-1998.

RICHARD M. YETWIN is Of Counsel to DeConcini McDonald Yetwin & Lacy and has been an attorney since 1972. Although in the past he has been actively involved in litigation, his current practice covers a broad range of civil matters with emphasis in corporate and real estate transactional work, and limited school law issues. Mr. Yetwin provides mediation and arbitration services related to real estate and corporate disputes. He has a Bachelor of Science Degree in Chemistry/Biology from Tufts University and received his Juris Doctorate Degree from Boston University in 1971 where he served as an editor of the Law Review. He has handled complex real estate and financing transactions including leasing and the buying, selling and financing of hotels and resorts, motels, condominiums, apartments, office and industrial buildings shopping centers, acreage and school sites. During the 1970s, Mr. Yetwin participated in the resolution of numerous school law matters, including desegregation and civil rights litigation. He was one of the first attorneys in the state to participate in due process hearings concerning children with disabilities and has handled litigation concerning disabled children in both the courts of the State of Arizona and the Federal Courts. He has served as the President and a Member of the Board for the Beacon Foundation for the Mentally Retarded, and of Catalina Foothills Estates No. 10. He served on the Board of United Way and as a Vice President and on the Board of the Jewish Community Center in Tucson. He was an adjunct professor of law at the University of Arizona College of Law from 1994 to 2013, teaching real estate transactions, and is currently a lecturer teaching Real Estate Law and Development Regulation at U.C. San Diego. He is admitted to practice in Arizona, Massachusetts, the District of Columbia and before the United States Supreme Court, the United States Court of Appeals for the 9th Circuit and the United States District Court for Arizona.

RESUMES OF THE FIRM'S PARALEGALS

SHARON A. EICHHORST, ACP, is an Advanced Certified Paralegal in the Tucson office. She has been with the firm since 1990, and has over 35 years of experience in several areas of law, including foreclosures, collections, guardianships, conservatorships, probates, and trust administration. Ms. Eichhorst graduated *summa cum laude* from Park University with a B.S. in Management. She received her paralegal certification from the National Association of Legal Assistants in 2001, and her advanced paralegal certification in Real Estate Principles in 2014. She is a member of the National Association of Legal Assistants and an associate member of the Pima County Bar Association.

TERESA MALONEY is a paralegal in the Financial Services Practice Group. Teresa has over a decade of legal experience in several areas of the law and has focused most of her career in bankruptcy and collections. Originally from California, Teresa moved to Tucson and earned her Bachelor's Degree at the University of Arizona in 2008. After graduating college Teresa moved to Phoenix and completed the paralegal certificate program at Phoenix College while working at a law firm as a receptionist and a server at a restaurant. Prior to joining the firm, Teresa was a bankruptcy paralegal for ten years at a law firm in Chandler, Arizona before moving back to Tucson to be closer to family and working for the Pima County Attorney's Office. Teresa makes the most of every opportunity and finds strength in new challenges while using her own expertise she has learned over the years.









**DeConcini McDonald Yetwin &
Lacy, P.C.
Task-Based Itemized Statement of
Attorneys' Fees Sought
(Filed Under Seal)**