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## **EDUCATION**

Bachelor of Arts with Honors, Government, University of Texas, 1972  
Doctor of Jurisprudence, University of Texas School of Law, 1975

## **PROFESSIONAL LICENSES**

Attorney at Law, Texas, 1975

## **ADMISSION TO COURTS**

United States Supreme Court  
United States Court of Appeals, Fifth Circuit  
United States District Court for the Western District of Texas  
Texas Supreme Court

## **AREAS OF EXPERTISE**

Primary practice includes state taxation, the administrative litigation of state tax matters before the Comptroller of Public Accounts of the State of Texas, and the judicial litigation of such matters in the district courts and appellate courts of the State of Texas. Additional practice area includes administrative law.

## **PRIOR PROFESSIONAL EXPERIENCE**

Bickerstaff, Heath & Smiley, L.L.P., November 1, 1992 - January 6, 1995  
Jenkins & Gilchrist, February 1991 to October 31, 1992  
Shapiro, Edens & Cook, April 1984 to January 1991  
Clark, Thomas, Winters & Shapiro, October 1983 to April 1984  
Attorney General of Texas, October 1975 to October 1983

## **PROFESSIONAL AFFILIATIONS AND ACTIVITIES**

Member, The Robert Calvert Chapter of the American Inns of Court (2002)  
Adjunct Professor, University of Texas Law School, Spring 1998, Texas State Taxation (Franchise Tax and Sales and Use Tax)  
American Bar Association  
State Bar of Texas  
Travis County Bar Association

Co-Chairman, State Tax Committee of State Bar's Taxation Section (1990-1992)  
Member, Texas Taxpayers and Research Association  
Council Liaison, State Tax Committee, Section of Taxation (1992-1994)  
Member, Comptroller's Tax Practitioners Committee  
Member, State Taxation Committee of State Bar of Texas

**FOREIGN LANGUAGES:** Spanish

**RECENT SPEECHES**

March 5, 2004, Texas Sales and Use Tax, Lorman Business Center, Inc. (San Antonio, Texas)

September 2003, 21<sup>st</sup> Annual Advanced Tax Law Course, Texas Bar CLE, *Handling a State Tax Case Through Trial*

July 2003, Texas Sales and Use Tax and Franchise Tax, Lorman Business Center, Inc. (Houston, Texas)

January 2003, Texas Sales and Use Tax, Lorman Business Center, Inc., (Abilene, Texas)

July 2002, Advanced Texas Sales and Use Tax, Lorman Business Center, Inc., (Fort Worth, Texas)

July 2001, Texas Sales and Use Tax and Property Tax , Lorman Business Center, Inc., (Houston, Texas)

June 2001, Texas Sales and Use Tax, Lorman Business Center, Inc., (San Antonio, Texas)

June 2001, Texas Sales and Use Tax, Lorman Business Center, Inc., (El Paso, Texas)

July 2000, Texas Sales and Use Tax, Lorman Business Center, Inc., (Lubbock, Texas)

August 2000, Texas Sales and Use and Property Tax for Manufacturers, Lorman Business Center, Inc., (Dallas, Texas)

September 1999, Texas Sales and Use Tax for Beginners, Lorman Business Center, Inc., (Dallas, Texas)

September 1998, Texas Sales Tax: *Avoiding Fatal Mistakes and Surviving an Audit*, University of Houston Law Center, Seminar on Advising Small Business Owners (Houston and Dallas, Texas)

September and October 1997, *Texas Sales Tax: Avoiding Fatal Mistakes and Surviving an Audit*, University of Houston Law Center, Seminar on Advising Small Business Owners (Houston and Dallas, Texas)

May 1995, Suing and Defending Governmental Entities, State Bar of Texas, Tax Protest and Open Courts Issues: Texas Supreme Court Decision, *R Communications v. Sharp*

April 1995, Local Government Seminar, Bickerstaff, Heath & Smiley, Tax Exemptions for Pollution Control Devices (Austin, Texas)

## REPORTED CASES

*Rylander v. Fisher Controls International, Inc.* (Tex. App. - Austin 2001, no pet.) (Case No. 03-00-00183-CV)

*Rylander v. Bandag Licensing Corp.*, (Tex. App. - Austin 2000, pet. pending) (Case No. 03-99-00427-CV)

*Nabisco, Inc. v. Rylander*, 992 S.W.2d 678 (Tex. Civ. App.-Austin 1999, pet. pending).

*Sharp v. Park 'n Fly of Texas, Inc.*, 969 S.W.2d 572 (Tex. Civ. App.-Austin 1998, pet. denied).

*Sharp v. Hobart Co.*, 957 S.W.2d 650 (Tex. Civ. App.-Austin 1997, no writ).

*Bullock v. Pioneer Co.*, 774 S.W.2d 302 (Tex. Civ. App.-Austin 1989, writ denied).

*Spencer Gifts, Inc. v. Bullock*, 766 S.W.2d 593 (Tex. Civ. App.-Austin 1989, no writ).

*State v. Shell Oil Co.*, 747 S.W.2d 54 (Tex. Civ. App.-Austin 1988, no writ).

*East Texas Oxygen Co. v. State*, 681 S.W.2d 741 (Tex. Civ. App.-Austin 1984, no writ).

*Wallen v. State*, 677 S.W.2d 789 (Tex. Civ. App.-Austin 1984, no writ).

*Dorchester Gas Producing Co. v. Bullock*, 668 S.W.2d 422 (Tex. Civ. App.-Texarkana 1984, writ ref'd n.r.e.)

*Wallen v. State*, 667 S.W.2d 621 (Tex. Civ. App.-Austin 1984, no writ).

*Travis Bank & Trust v. State*, 660 S.W.2d 851 (Tex. Civ. App.-Austin 1983, no writ).

*Bullock v. Foster Cathead Co.*, 631 S.W.2d 208 (Tex. Civ. App.-Corpus Christi 1982, no writ).

*Bullock v. Hewlett-Packard Co.*, 628 S.W.2d 754 (Tex. 1982), reversing 619 S.W.2d 33 (Tex. Civ. App.-Austin 1981).

*Fairmont Dallas Restaurants, Inc. v. McBeath*, 618 S.W.2d 931 (Tex. Civ. App.-Waco 1981, no writ).

*Bullock v. Enserch Exploration Co.*, 614 S.W.2d 215 (Tex. Civ. App.-Austin 1981, writ ref'd n.r.e.)

*Suleman v. McBeath*, 614 S.W.2d 637 (Tex. Civ. App.-Texarkana 1981, writ ref'd n.r.e.)

*Southwestern Motor Transport Inc. v. Bullock*, 614 S.W.2d 640 (Tex. Civ. App.-Austin 1981, no writ).

*Bullock v. Ramada Texas, Inc.*, 609 S.W.2d 537 (Tex. 1980) reversing 586 S.W.2d 651 (Tex. Civ. App.-Austin 1979).

*Bullock v. Amoco Production Co.*, 608 S.W.2d 899 (Tex. 1980) reversing 584 S.W.2d 388 (Tex. Civ. App.-Austin 1979)

*Coltharp v. State*, 585 S.W.2d 342 (Tex. Civ. App.-Austin 1979, writ ref'd n.r.e.).

*Bullock v. National Bancshares Co. of Texas*, 584 S.W.2d 268 (Tex. 1979) reversing 569 S.W.2d 584 (Tex. Civ. App.-Austin 1978).

*Paris Milling Co. v. Bullock*, 583 S.W.2d 487 (Tex. Civ. App.-Austin 1979, no writ).

*Hylton v. Bullock*, 583 S.W.2d 675 (Tex. Civ. App.-Austin 1979, writ ref'd n.r.e.).

*Bullock v. Enserch Co.*, 583 S.W.2d 950 (Tex. Civ. App.-Austin 1979, writ ref'd n.r.e.).

*Big D Bamboo Inc. v. Texas*, 567 S.W.2d 915 (Tex. Civ. App.-Waco 1979, no writ).

*Texas International Airlines Inc. v. Texas Alcoholic Beverages Commission*, 566 S.W.2d 693 (Tex. Civ. App.-Austin 1978, no writ).

*American Biomedical Co. v. Bullock*, 551 S.W.2d 177 (Tex. Civ. App.-Austin 1977, writ ref'd n.r.e.).

*Bullock v. Statistical Tabulating Co.*, 549 S.W.2d 166 (Tex. 1977)

*Hodges v. State*, 539 S.W.2d 394 (Tex. Civ. App.-Austin 1976, no writ).