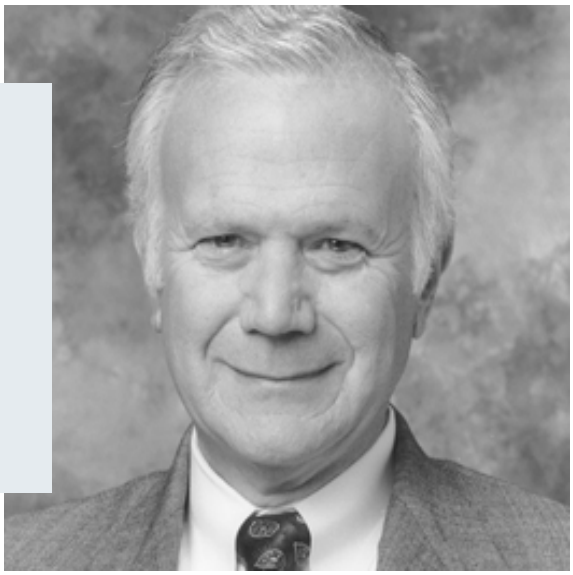
FOLEY & LARDNER LLP



David A. Sacks

Retired Partner

David A. Sacks is a retired partner in the Washington, D.C. office of Foley & Lardner LLP. A former member of the firm's Tax and Individual Planning Department (Taxation and Tax, Valuation & Fiduciary Litigation Practice Groups), Mr. Sacks counseled exempt organizations, corporate and individual clients, their executives, officers, and employees on issues involving state and federal income and estate taxation, estate planning, and general and corporate business and transactional matters, including real estate and leasing.

Previous client representations of Mr. Sacks' include federal and state tax controversy representation of exempt organizations, corporations and individuals; general corporate representation of business entities as general counsel; representation of corporations and individuals before the District and National Offices of the Internal Revenue Service; federal and state tax advice to an agency of the United States Government; estate planning and estate tax controversy representation; corporate liquidations and reorganizations; corporate tax planning representation regarding federal and state tax matters, including income and sales tax; and estate administration.

In addition to his legal training, Mr. Sacks is a certified public accountant (CPA). His prior work experience includes five years with the Internal Revenue Service, both as a revenue agent and a tax law specialist in the national office. Before joining Foley in 1986, Mr. Sacks was a partner with two major Washington law firms.

Mr. Sacks formerly served as co-editor of "Points to Remember," *The Tax Lawyer*, a publication of the American Bar Association, Section of Taxation, and was also an adjunct professor of corporate tax law at the Georgetown University Law Center.

Mr. Sacks graduated from the Georgetown University Law Center (J.D., *with honors*, 1967). Upon graduation, he served as law clerk to the Honorable Collins J. Seitz, U.S. Court of Appeals, Third Circuit. Mr. Sacks is admitted to practice in the District of Columbia and Maryland.