

TESTIMONIAL OF PHILIP M. PLANT, ESQ.

"I have known Barbara Rosenfeld since the early 1980s when she joined the Bank of America Tax Department. We worked together many years thereafter in the State Tax Group where, among other things, she successfully represented the bank in major property tax litigation.

The suits in question were fact-intensive, requiring extensive document production, discovery and the preparation of an extensive stipulation of facts. In addition to the stipulation of facts, substantial testimony was received during the trial of this matter, which was consolidated with a companion suit brought by Crocker Bank. It was subsequently fully briefed and argued before the Court of Appeal and California Supreme Court. Barbara was the primary litigator for Bank of America and the [banks emerged victorious](#).

In carrying out her pivotal role in these proceedings, Barbara demonstrated the ability to organize and conduct extensive discovery, creating a comprehensive record in support of the bank position from a diverse array of facts. In this regard, she was adept at evaluating the strengths and weaknesses of both sides of the case, and showed great tenacity, patience and focus in fully developing each and every fact essential to prove the banks case in this complex matter.

During trial, she was articulate and effective in examining and cross-examining a wide range of witnesses from both industry and government sectors. In that regard, she has the ability to make the witnesses comfortable and completely responsive to her inquiries. Her legal analysis in trial and appellate briefs was well-researched and persuasive.

In addition to her role in tax litigation, Barbara also worked in state tax consulting and transactional advice. She also possessed the versatility to later work in the federal and international tax areas. In this latter role, she served as the bank's London Tax Director for the European, Middle East and African Division of the International Banking Group."

Phil Plant is a renowned expert on State and Local Taxes with a background as Deputy Attorney General for the State of California representing state taxing agencies at all levels of the state and federal court system. Mr. Plant supervised Bank of America 's State and Local Taxation group as Vice President and Director of State Taxation, and went on to become the National Director, State and Local Tax Group for KPMG before starting his own practice specializing in state tax consulting, litigation and legislative drafting. He was a past Professorial Lecturer on the faculty of the Golden Gate University Graduate Tax Program and is the lead consulting editor of the electronic and paper versions of California Tax Analysis by CCH.