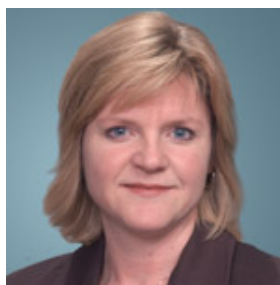


PRACTICE AREAS

- Corporate/Mergers & Acquisitions/Securities
- Project & Equipment Finance
- Taxation

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Laura Gray's experience focuses on consulting with regard to a variety of corporate and partnership tax matters primarily at the federal level, and includes advice with respect to mergers and acquisitions, dispositions, recapitalizations, leveraged buyouts, joint ventures, private equity investments and mezzanine finance transactions.

Prior to joining the firm, Ms. Gray was formerly with Fennebresque, Clark, Swindell & Hay in Charlotte from 1993 to 1998 and with Arthur Andersen in Charlotte from 1987 to 1993. Ms. Gray became certified to practice public accounting in North Carolina in 1989.

OF NOTE

CPA - licensed in North Carolina, 1989