

LOCKE LIDDELL & SAPP LLP

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LOCKE LIDDELL & SAPP ANNOUNCES ADDITION OF TWO ATTORNEYS TO TAX SECTION IN DALLAS OFFICE

May 9, 2005 – Garry M. Miles and Geoffrey R. Polma have joined the Dallas office of Locke Liddell & Sapp. Both attorneys are part of Locke Liddell's Tax Section and were previously practicing at Vinson & Elkins.

Miles has joined the Firm as a Partner and Polma as Senior Counsel.

Miles' practice is focused on Texas state and local tax matters, and he has substantial experience in multistate tax matters. He represents large institutional clients in resolving complex state tax issues, and handles state tax controversies in administrative proceedings and litigation. He also provides state and local tax advice on a broad range of business transactions, including design of transactions, analysis of services agreements, and compliance advice. Client representation includes financial institutions, healthcare entities, technology and communications businesses, oil and gas companies, retail/distribution companies, and large manufacturing companies. He has a law degree from Tulane University Law School and an undergraduate degree from Mississippi State University.

Polma's areas of practice have included extensive representation in Texas state franchise, sales and use, and ad valorem, tax matters, including representation of taxpayers in state tax controversies in a variety of substantive areas in both administrative and judicial forums. He also advises clients on state and local tax considerations in transaction planning and structuring, including optimization of multistate tax consequences. He has a law degree from the University of Texas School of Law and an undergraduate degree from the University of Colorado at Boulder.

Established in 1891, Locke Liddell & Sapp LLP is one of the leading law firms in Texas and throughout the nation. A full service law firm with offices in Austin, Dallas, Houston and New Orleans, Locke Liddell & Sapp has approximately 400 lawyers who represent a broad range of businesses and individual clients having extensive domestic and foreign business interests.