

**Resume of**  
**DALE R. BARINGER**  
**THE BARINGER LAW FIRM, L.L.C.**  
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**EDUCATION:**

Catholic High School	1972
LSU	B.S. Accounting 1977
LSU School of Law	J.D. 1980
Georgetown University	LLM in Taxation 1981
Admitted to Practice	May, 1981
La. State Bar Assn.	Certified as specialist in field of Tax Law
USDC, MD La. Admitted	September 16, 1983
USDC ED La. Admitted	1983
USDC WD La. Admitted	1983

**ASSOCIATIONS:**

American Bar Association (Section on Taxation, Section of Business Law, Committee on Partnerships & Unincorporated Business Organizations - Subcommittee on Limited Liability Companies, Committee on Negotiated Acquisitions)

Louisiana State Bar Association (Section on Taxation, Section on Corporate Law)

Baton Rouge Bar Association

Former Member - American Trial Lawyers Association

Former Member - Louisiana Trial Lawyers Association

Federal Bar Association

Bar Association of the Fifth Federal Circuit

Admitted to Practice in the U.S. District Courts, Middle, Eastern and Western Districts of Louisiana

American Inns of Court

LSU Paralegal Studies Program - Advisory Board Member

Hearing Committee Member - Louisiana State Bar Association Disciplinary Board

Martindale-Hubbell Rating: AV

Listed in A.M Best's Directory of Recommended Insurance Attorneys & Adjusters

**EXPERIENCE:**

25 years experience in the practice of law. Areas of emphasis in practice are in the fields of tax law (planning, business transactions, dispute resolution and tax litigation), securities law, bankruptcy law (with emphasis on representation of creditors, creditor committees, trustees and Chapter 11 work), corporate law, commercial and business litigation, corporate takeovers, business organizations, personal injury law, professional malpractice, mergers and acquisitions, employment law, ERISA litigation,

life/accident and health insurance law, wills, trust, estate planning, successions and estate administration. Trial experience in all federal district courts in Louisiana, many of the Louisiana state district courts, and the U.S. Tax Court.

**REPRESENTATIVE CLIENTS:**

Builders Center Holding Company, Inc.  
Builders Center Real Estate Company, LLC  
The former Providian Corporation  
Guaranty Corporation  
Guaranty Income Life Insurance Company  
Pearl Broadcasting, Inc.  
The former People's Security Life Insurance Company  
The former National Security Life and Accident Insurance Company of Texas  
The former Commonwealth Life Insurance Company of Kentucky  
Martin Terminal, Inc.  
Hancock Bank  
Regions Bank  
Guaranty Broadcasting Company, LLC  
Convent Marine Companies, Inc.  
Hermitage Insurance Company  
Service as Counsel for Trustees, Unsecured Creditors Committees and as court appointed Examiner in numerous Chapter 11 bankruptcy cases  
United States of America (United States Marshall Service)  
Foundation Health Services, Inc.  
Southern Healthcare Systems, Inc.  
GHB, LLC d/b/a Whataburger®  
Southern Radiology Associates, LLC  
Service as Receiver by appointment of the U.S. District Court for the So. District of Florida at the behest of the U.S. Currency Futures Trading Commission

**ADMITTED TO PRACTICE IN THE FOLLOWING COURTS:**

All State District Courts in Louisiana  
United States Tax Court  
United States District Court for Middle, Eastern and Western Districts of Louisiana  
U.S. Fifth Circuit Court of Appeal

**ADMITTED COUNSEL PRO HAC VICE IN THE FOLLOWING COURTS:**

U.S. District Court of the Northern District of Texas, Dallas Division  
U.S. Bankruptcy Court for the Southern District of New York  
U.S. Bankruptcy Court for the District of Delaware  
U.S. Bankruptcy Court for the Southern District of Florida, Tampa Division  
U.S. Bankruptcy Court for the Southern District of Florida, Jacksonville Division  
U.S. Bankruptcy Court for the Northern District of Georgia, Atlanta Division  
Superior Court of Gwinett County, Georgia  
Superior Court of Dekalb County, Georgia

Supreme Court of the State of Georgia  
Circuit Court of Houston County, Alabama  
District Court of Dallas County, Texas

**REPRESENTATIVE TRANSACTIONS:**

Represented either the seller or the buyer in the following transactions which ranged in value from \$60 million to \$1 million:

Guaranty Corporation Going Private Transaction (1985);  
Sale of WAFB-TV, Baton Rouge, Louisiana (1986);  
Merger of Intracostal Oilfields Fluids with Sanifill Inc. (1990)];  
Acquisition of KATD-(FM) of San Jose, California(1990);  
Acquisition of KJIN/KCIL AM/FM, Houma, Louisiana (1990);  
Acquisition of WBEX(AM)WKKJ-(FM), Chillicothe, Ohio (1990);  
Acquisition of WZRH(FM), Slidell, Louisiana (1997);  
Acquisition of WFPR(AM)/WHMD(FM), Hammond, Louisiana (1997);  
Acquisition of WBBU(FM), Baton Rouge, Louisiana (1998);  
Acquisition of WTGE(FM), Baton Rouge, Louisiana (1996);  
Liquidation of Baton Rouge Bancshares, Inc.;  
Acquisition of KXOR(FM), Thibodeaux, Louisiana (1998)];  
Sale of Ancro Industries, Inc. Fort Payne, AL (1998);  
Sale of Convent Marine Co., Inc. (1998];  
Acquisition of KMRC(AM)/KFXY(FM), Morgan City, Louisiana (1999);  
Sale of TLC Mobile Medical (Mobile X-Ray Business in LA., MS, and AL) (1999);  
Sale of WBEX(AM)/WKKJ(FM), Chillicothe, Ohio (1999);  
Corporate Reorganization of Builders Center, Inc. into Builders Center Holding Company, Inc.,  
Builders Center Real Estate Co., LLC and Builders Center Supply Co., LLC;  
Sale of Martin Terminal, Inc., Baton Rouge, La (2000).  
Sale of WHMD(FM)/WFPR(AM) (2003);  
Sale of Aquafilm, LLC (2004) [\$11 Million Asset Sale]  
Sale of Cast Films Europe, Ltd. (2004) [\$14.6 Million Stock Sale]  
Sale of Cycle World of Louisiana, Inc. (2004);  
Sale of WKSJ (FM), Picayune, MS (2005)  
Sale of KCIL (FM), KJIN (AM), KBZZ (FM), KXOR (FM), Houma, LA

**SEMINAR LECTURES AND PAPERS PRESENTED:**

- 1) Taxation of Life Insurance Products - presented to the LSBA section on taxation at Baton Rouge monthly technical meeting, 1989.
- 2) Net Operating Loss Carryover Limits Under IRS Sections 382 and 383 - presented to the LSBA section on taxation at Baton Rouge Monthly technical meeting October 1987.
- 3) IRC § 6701 Penalties for Aiding and Abetting Understatement of Tax Liability - presented to the LSBA section on taxation Baton Rouge monthly technical meeting, 1990.
- 4) Update on § 382 NOL Limitations - emphasis on bankruptcy exception - presented to the LSBA section on taxation Baton Rouge monthly technical meeting November 1992.

- 5) Basic Corporate Law In Louisiana-included lectures on Initial Considerations (selection of entity & tax considerations); Operating a Corporation; Partnerships and Limited Partnerships (tax considerations, formation & financing). Presented April 30, 1993, sponsored by the National Business Institute's Law Review Series.
- 6) Limited Liability Companies - The Entity of Choice in Louisiana; Advantages of the Limited Liability Company and the Registered Limited Liability Partnership for Professional and Service Businesses. Presented September 14, 1993, sponsored by the National Business Institute's Law Review Series.
- 7) Limited Liability Companies in Louisiana - May 2, 1994 and May 4, 1994, sponsored by the Professional Education Systems, Inc. Topics Presented: \* Advantageous Uses of Limited Liability Companies Including Use by Professional Organizations and \* Ethical Considerations.
- 8) Employee/Independent Contractor and Compensation Issues Seminar Presented September 30, 1994, sponsored by the Louisiana State Bar Association, Tax Section.
- 9) Limited Liability Companies - April 27, 1995, sponsored by the National Business Institute, Inc. Topic Presented: Ethical Considerations in Representation of LLC's.
- 10) Choice of Business Entity (A Nuts & Bolts Approach) - September 22 and 29, 1995, sponsored by Professional Education Systems, Inc. Topics Presented: \* Non-tax Factors Important in Choosing a Business Entity and \* Securities Law Considerations.
- 11) Bankruptcy Law Seminar - October 6-7, 1995, sponsored by LSU Law Center - Topic Presented: Bankruptcy Tax Issues.
- 12) Choice of Business Entity from a Louisiana Business Law Perspective - December 8, 1995 - sponsored by LSU Law Center - Topic Presented: Representing the Small Business.
- 13) Limited Liability Companies - May 29, 1996 - sponsored by the National Business Institute - Topic Presented: "Ethical Considerations"; "Advantageous Uses," "Choice of Entity," "Securities Considerations".
- 14) Choice of Business Entity From a Louisiana Business Law Perspective - "Corporate Formation for Paralegals - Louisiana" sponsored by - Professional Education Systems, Inc. 4/24/97 - 4/25/97.
- 15) Considerations in Buying and Selling a Business in Louisiana - November 12, 1997 - sponsored by the National Business Institute. Topics presented: "Financing Strategies," "Corporations: Tax Considerations," and "Partnerships: Tax Considerations".
- 16) The Legal Structures of Business Organizations in Louisiana - May 1 - 2, 1998 - sponsored by Louisiana Notary Association.
- 17) Limited Liability Companies in Louisiana - May 14, 1998 - sponsored by the National Business Institute.

- 18) Tax, Bankruptcy and Estate Planning - October 16, 1998 - sponsored by Southern University Law Center.
- 19) Recent Developments & Practical Operating Procedures for Louisiana Limited Liability Corporations - November 12 - 13, 1998 - sponsored by Louisiana Bankers Association.
- 20) Limited Liability Companies in Louisiana - May 21, 1999 - sponsored by National Business Institute.
- 21) §1031 Exchanges of Investment Properties in Louisiana - June 10, 1999 - sponsored by National Business Institute.
- 22) Limited Liability Companies in Louisiana - November 2, 1999 - sponsored by National Business Institute.
- 23) CLE by the Hour: Choice of Business Entity - December 29, 1999 - sponsored by Baton Rouge Bar Association.
- 24) Drafting Limited Liability Company Operating Agreements Under Louisiana LLC Law - May 4<sup>th</sup> & 5<sup>th</sup> - sponsored by the Louisiana Notary Association .
- 25) §1031 Exchanges of Investment Properties in Louisiana - December 5, 2000 - sponsored by National Business Institute.
- 26) Limited Liability Companies in Louisiana - October 11, 2001(Baton Rouge) - sponsored by National Business Institute.
- 27) Limited Liability Companies in Louisiana - October 12, 2001 (New Orleans) - sponsored by National Business Institute.
- 28) §1031 Exchanges of Investment Properties in Louisiana - December 3, 2001 - sponsored by National Business Institute.
- 29) Limited Liability Companies Recent Developments - December 27, 2001 - sponsored by Baton Rouge Bar Association.
- 30) 2002 Bankruptcy Law / Tax Issues Inherent in the Chapter 11 Confirmation Process - October 24-25, 2002 - sponsored by LSU Paul M. Hebert Law Center.
- 31) Limited Liability Companies in Louisiana - sponsored by National Business Institute - May 29-30, 2003 (New Orleans & Baton Rouge).
- 32) LLCs: Advising Small Business Start-Ups and Larger Companies in Louisiana - sponsored by Lorman Education Services - December 18, 2003 in Baton Rouge.
- 33) Limited Liability Companies in Louisiana - sponsored by Nation Business Institute - May 5-7, 2004 (New Orleans & Baton Rouge).

- 34) Advising Small Business Start Ups and Larger Companies in Louisiana - sponsored by Lorman Education Services, December 1, 2004 in Baton Rouge.  
Agenda Topics: Choice of Entity and Initial Considerations; Ethical Considerations in Formation of Limited Liability Companies; Tax Considerations; LLC Recent Developments and Designing The LLC Under the Louisiana Statute.
- 35) Advanced LLC Issues in Louisiana - sponsored by National Business Institute, February 24, 2005 in New Orleans, LA and February 25, 2005 in Baton Rouge, LA  
Agenda Topics presented: Understanding Choice of Entity Issues, Effective Drafting Strategies, Advanced Tax Issues, The World of Minority Rights and Fiduciary Obligations, Ethical Considerations and Mastering Estate Planning Issues.
- 36) Advising Small Business Start Ups and Larger Companies in Louisiana - sponsored by Lorman Education Services, December 5, 2005 in Baton Rouge.  
Agenda Topics presented: Choice of Entity and Initial Considerations; Ethical Considerations in Formation of Limited Liability Companies; Tax Considerations; LLC Recent Developments and Designing The LLC Under the Louisiana Statute.

#### **REPORTED CASES**

- 1) *Louis V. De La Vergne v. Wayne C. Ducote*
- 2) *In Re: RDR Systems Development, Inc.* (EIN 72-0875017) 57 B.R. 540 (Bkrcty.M.D.La. 1986)
- 3) *Commonwealth Life Ins. Co. v. Davidge*, 559 So.2d 2 (La.App. 1 Cir. 1990)
- 4) *Doucet v. Dentist Health Plans Management Corp*, 412 S.2d 1383 (La. 1982)
- 5) *Guaranty Income Life Ins. Co. v. Prepaid Dental Marketing Systems, Inc.*, 551 So.2d 769 (La.App. 1 Cir. 1989)
- 6) *Chellapan, SellamuthuG. and Hilda J.*, 1988 PH TC #88,208
- 7) *Du-Mar Marine Service, Inc. v. State Bk. & Tr. Co. of Golden Meadow, LA, et al*, 63 AFTR 2d 89-1306 (697 F.Supp. 929)
- 8) *All Star Floor Covering, Inc. v. Stitt*, 2000-2049 (La.App. 1 Cir. 11/14/01), 804 So.2d 705 (La.App. 1 Cir. 2001)
- 9) *Southern Healthcare Systems, Inc. v. Health Care Capital Consolidated, Inc.*, 273 Ga. 834, 545 S.E.2d 882 (Ga. Sup. Ct. 2002)
- 10) *In Re: Goldberg*, 277 B.R. 251 (Bkrcty.M.D.La. 2002)
- 11) *Kimberly Cooper Powell v. Todd David Chambers*, 69 F.Supp. 854 (M.D. La 1999).

### **SEMINARS ATTENDED**

(Records maintained only from 1988)

- 1) Chapter 9 of Louisiana's New Commercial Code: Secured Transactions - September 9, 1988 - sponsored by LSU Law Center.
- 2) Tulane Tax Institute - September 26 - 28, 1988 - sponsored by Tulane Law School.
- 3) 1989 American Council of Life Insurance, Legal Section Seminar - February 19 - 23, 1989 in New Orleans, LA. "Legal Problems Unique to Life Insurance Companies".
- 4) 48<sup>th</sup> Annual Institute on Federal Taxation - November 12 - 18, 1989 - sponsored by New York University.
- 5) 1990 American Council of Life Insurance, Legal Section Seminar - February 18 - 21, 1990 - in New Orleans, LA.
- 6) New Rules: Lawyer Disciplinary Enforcement - April 21, 1990 - sponsored by Tulane Law School.
- 7) Retainer to Verdict - May 25, 1990 - sponsored by Louisiana Trial Lawyers Association.
- 8) Forming the Small Business: Critical Issues Outside the Corporation Statute - May 3, 1991 - sponsored by LSU Law School.
- 9) Damages Alert! Seminar - May 17, 1991 - sponsored by Louisiana Trial Lawyers Association.
- 10) Louisiana Advanced Tax Workshop - August 23, 1991 - sponsored by Society of Louisiana CPA's.
- 11) Consideration in Buying or Sell a Business in Louisiana - September 20, 1991 - sponsored by National Business Institute.
- 12) Bankruptcy Practice and the Louisiana Attorney: Selected Issues and Problems - October 4 - 5, 1991 - sponsored by LSU Law School.
- 13) Medical Malpractice in Louisiana - January 14, 1992 - sponsored by the National Business Institute.
- 14) Louisiana Sales and Use Tax for Manufacturers - May 20, 1992 - sponsored by the National Business Institute.
- 15) 1992 Annual Convention - "A View From the Bench" - October 16 - 17, 1992 - sponsored by Louisiana Trial Lawyers Association.
- 16) Planning Opportunities With Living Trusts in Louisiana - October 29, 1992 - sponsored by the National Business Institute's Law Review Series.

- 17) 51<sup>st</sup> Institute on Federal Taxation - November 8 - 13, 1992 - sponsored by New York University.
- 18) 1992 Annual Legal Section Seminar - American Council of Life Insurance - November 15 - 18, 1992, "Building Strength Through Commitment".
- 19) 5<sup>th</sup> Tulane Corporate Law Institute - March 11 - 12, 1993 - sponsored by Tulane Law School.
- 20) Lawyering: Professionalism in the 90's - December 10, 1993 - sponsored by the Louisiana State Bar Association.
- 21) Louisiana Medicaid Law & Estate Planning Issues for the Elderly & Disabled - April 29, 1994 - sponsored by Professional Education Systems, Inc.
- 22) Managing Multiple Projects, objectives and Deadlines - August 1, 1993 - sponsored by Skill Path Seminars.
- 23) Corporate Taxation in Louisiana - October 26, 1994 - sponsored by National Business Institute, Inc.
- 24) 53<sup>rd</sup> Institute on Federal Taxation - November 13 - 18, 1994 - sponsored by New York University, School of Continuing Education.
- 25) 45<sup>th</sup> Annual Tulane Tax Institute - October 18 - 20, 1995 - sponsored by Tulane University, New Orleans, LA.
- 26) Practice and Procedure in the U.S. Middle District" - November 3, 1995 - sponsored by Baton Rouge Bar Association.
- 27) The Cutting Edge: Advanced Courtroom Techniques - December 8, 1995 - sponsored by Tulane Law School.
- 28) La. Board of Tax Appeals - "A View from the Inside" - February 23 - 25, 1997 - sponsored by the Louisiana State Bar Association, Tax Section Legal Section Seminar.
- 29) 1997 - 27<sup>th</sup> Annual Estate Planning Seminar - September 26 - 27, 1997 - sponsored by Louisiana State University Law Center.
- 30) 47<sup>th</sup> Annual Tulane Tax Institute - October 22 - 24, 1997 - sponsored by Tulane Law School.
- 31) 1998 Insurance and the Law - A Lawyers Perspective - February 8 - 9, 1998 - sponsored by American Council of Life Insurance.
- 32) A Review of Possible 1998 State Tax Legislation - February 16, 1998 - sponsored by Louisiana State Bar Association.
- 33) Internal Revenue Service Restructuring & Reform - August 25, 1998 - sponsored by Louisiana State Bar Association.

- 34) Life Insurance Company Products - October 22 - 23, 1998 - sponsored by ALI-ABA 16<sup>th</sup> Annual Conference.
- 35) LBA Bank Counsel Conference - November 12 - 13, 1998 - sponsored by Louisiana Bankers Association.
- 36) Limited Liability Companies in Louisiana - May 20 - 21, 1999 - sponsored by National Business Institute.
- 37) §1031 Exchanges of Investment Properties in Louisiana - June 10 - 11, 1999 - sponsored by National Business Institute.
- 38) Limited Liability Companies in Louisiana - November 2, 1999 - sponsored by National Business Institute.
- 39) CLE by the Hour: Professionalism - December 8, 1999 - sponsored by the Louisiana State Bar Association.
- 40) Choice of Business Entity - December 29, 1999 - sponsored by the Louisiana State Bar Association.
- 41) Limiting Lease Liability in Louisiana - January 14, 2000 - sponsored by Lorman Education Services.
- 42) §1031 Exchanges of Investment Properties in Louisiana - December 5, 2000 - sponsored by National Business Institute.
- 43) Louisiana Tax Amnesty Program - September 28, 2001 - sponsored by LSBA Tax Section.
- 44) Limited Liability Companies in Louisiana - October 11, 2001(Baton Rouge) - sponsored by National Business Institute.
- 45) Limited Liability Companies in Louisiana - October 12, 2001 (New Orleans) - sponsored by National Business Institute.
- 46) §1031 Exchanges of Investment Properties in Louisiana - December 3, 2001 - sponsored by National Business Institute.
- 47) Louisiana State Bar Association Tax Section Baton Rouge Technical Meeting on Ethics and Professionalism - December 13, 2001.
- 48) Limited Liability Companies Recent Developments - December 27, 2001 - sponsored by Baton Rouge Bar Association.
- 49) 2002 Bankruptcy Law / Tax Issues Inherent in the Chapter 11 Confirmation Process - October 24, 2002 - sponsored by LSU Paul M. Hebert Law Center.

- 50) 52<sup>nd</sup> Tulane Tax Institute Seminar - October 30 - November 1, 2002 - sponsored by Tulane Tax Institute.
- 51) Louisiana State Bar Association Tax Section, Annual Mardi Gras Meeting - February 26, 2003 - Estate Planning, Professionalism, Pass Through Taxation.
- 52) 53<sup>rd</sup> Tulane Tax Institute Seminar - October 29 - October 31, 2003 - sponsored by Tulane Tax Institute.
- 53) American Bar Association, A Boost from the IRS, Section 1031-Tax Deferred Exchanges & Tenancy in Common, April 14, 2004.
- 54) First American Title - 2004 Louisiana Underwriting Seminar, October 11, 2004
- 55) Tulane Tax Institute 2004, Tulane Law Institute, October 20-22<sup>nd</sup>, 2004.
- 56) Barrister Bowl - Inns of Court, October 28, 2004.
- 57) Hearing Committee Workshop, Louisiana Attorney Disciplinary Board, January 28, 2005.
- 58) Winning Depositions Before Trial, LSU Law School, April 8, 2005.
- 59) 2005 Bankruptcy Abuse, Prevention and Consumer Protection Act, LSU Law School, May 27, 2005.
- 60) First Look at Bankruptcy, Baton Rouge Bar Association, June 20, 2005.
- 61) 2005 Bankruptcy Law / 11<sup>th</sup> Annual Bankruptcy Law Seminar - October 7, 2005 - sponsored by LSU Paul M. Hebert Law Center.