<u>Otto S. Shill, III</u> is a member of the Tax, Estate Planning and Employee Benefits Practice Group at the law firm of Jennings, Strouss & Salmon, P.L.C. Mr. Shill holds a Juris Doctorate degree from Brigham Young University, and an LL.M. in Taxation from Boston University. For more than 35 years, Mr. Shill has helped businesses and business owners comply with government regulations, navigate government investigations, and build wealth through business transactions and long-term planning. He has significant experience in assisting clients with planning, compliance and disputes related to federal and state tax matters, business and estate planning, and employee benefits / executive compensation matters.

Mr. Shill regularly represents clients before federal and state government agencies including the Internal Revenue Service, the Departments of Revenue of Arizona and other states, U. S. Department of Labor, the National Labor Relations Board, Arizona Attorney General's office, Arizona Industrial Commission, and Arizona state regulatory boards. Mr. Shill also is regularly engaged in public organizations and at the Arizona legislature on behalf of clients.

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