NESTOA 2012 SPEAKER BIOGRAPHIES

ALPHABETICALLY BY LAST NAME

Ainsworth, Richard- Richard Thompson Ainsworth, is a New Hampshire and Massachusetts attorney with over twenty years academic, government, and private sector tax experience. He is currently Director of International Tax (Government Affairs) with ADP and an Adjunct Professor at the Boston University School of Law where he teaches courses in VAT, Comparative Income Tax, and Comparative International Transfer Pricing. Formerly Richard was Legal Issues Officer with the NH DOR, a Senior Litigation Attorney with the IRS, Deputy Director of the International Tax Program at Harvard Law School, and an Adjunct Professor of Public Policy (Kennedy School of Government).

Atamer, Allen - Allen Atamer is CEO and Principal Engineer of LTAS Technologies. He graduated from MIT with a Masters Degree in Aeronautics/Astronautics, and has spent the past eleven years working on software engineering, artificial intelligence, and text mining. In his industry experience, he developed a patented approach to intelligent automated troubleshooting questions that is used in diagnostics and repair of commercial aircraft. Over the years, he has worked on all aspects of software development, business analysis, and many self-starter skills. He even captained a team of astronaut wanna-bes in the NASA-sponsored Space Elevator Games for two years!

In addition, Mr. Atamer founded LTAS Technologies to make an impact on how the Internet is regulated and kept safe for everyone. The Harmari Tools that are developed by LTAS have helped auto dealer regulators, contractor licensing boards, and law enforcement with online investigations. He lives in Toronto, Ontario, Canada with his wife and two daughters.

Benson, Larry - Larry Benson is currently the Director of Strategic Alliances for Revenue Discovery at LexisNexis Risk Solutions. In this role, Mr. Benson is responsible for developing partnerships for tax and revenue and child support enforcement verticals. He focuses on embedded companies that have a need for third party analytics to enhance their current offerings.

Mr. Benson has over twenty-five years of experience in sales and business development. Before joining LexisNexis, he spent twelve years founding and managing two software technology startups, one focused in the network management vertical and the second in the data collection and analytics vertical. During this time, he held various positions such as CEO, VP of sales, VP of Business Development, and VP of Marketing. During the 1990's he spent ten years as a Regional Director at Cabletron Systems, a New England based Technology Company helping them grow from 300 employees to 7,000. He started his career working for Martin Marietta working on laser guided weapons and day/night vision systems.

Mr. Benson holds a Bachelor of Science in Physics from Albright College, and has received two graduate degrees – a Master of Business Administration from Florida Institute of Technology, and a Master of Science in Engineering from Lehigh University.

Boyd, Donald- Donald J. Boyd is Executive Director of the Task Force on the State BudgetCrisis, created by former Federal Reserve Chairman Paul Volcker and former New York Lieutenant Governor Richard Ravitch, and is a senior fellow and the former director of State and Local Government Finance research group. Mr. Boyd has over three decades of experience analyzing state and local fiscal issues, and has written or co-authored many of the program's reports on the fiscal climate in the 50 states. His previous positions include director of the economic and revenue staff for the New York State Division of the Budget and director of the tax staff for the New York State Assembly Ways and Means Committee. Boyd holds a Ph.D. in managerial economics from Rensselaer Polytechnic Institute in Troy, New York.

Bryan, Michael- Michael J. Bryan is Director of the New Jersey Division of Taxation. Mr. Bryan was appointed Director on July 12, 2010. He is a tax and accounting professional with more than 20 years of private and public sector experience. Most recently, he served as senior director in the tax department at Comcast Corporation in Philadelphia. In that capacity, he managed all tax controversy issues for the communications and entertainment company, as well as its centralized records management.

Mr. Bryan began his tax career in 1987 as a revenue agent conducting field examinations for the Internal Revenue Service in Philadelphia. He then joined Coopers & Lybrand as an associate and assisted clients with tax and audit matters. His career at Comcast began in 1994 when he joined the company to manage tax examinations.

Mr. Bryan is a CPA and earned a Bachelor of Science degree in Accounting from Drexel University and a Master of Science degree in Taxation from Temple University.

Carter, Patrick- Patrick Carter is Director of the Delaware Division of Revenue. Mr. Carter was appointed Director of the Delaware Division of Revenue in May 2003. As the Director he oversees a staff of 200 who are responsible for the administration, enforcement and collection of the Personal and Business Income Taxes for the State of Delaware. Prior to becoming Director, Mr. Carter served as the Deputy Director of the Delaware Division of Revenue from 1994 to 2001.

Prior to joining the State of Delaware, Mr. Carter served as Finance Director for the City of Wilmington, Delaware for five years; worked for J.P. Morgan Bank in Delaware and Coopers & Lybrand, CPA Firm in Philadelphia.

Mr. Carter received his M.B.A. in Finance from Indiana University, Indiana and his B.S. in Accounting from the University of Delaware and is a member of the Delaware Society of CPA's and is a past President of the Federation of Tax Administrators.

Cazala, Fluffy - Fluffy Cazala serves as Vice President on the Board of Directors for the NACTP (National Association of Computerized Tax Processors), a nonprofit association founded in 1969 which represents the bulk of your taxpayers' software companies. As Vice President, Ms. Cazala works in close cooperation with the FTA to ensure that tax software products respond to the needs of taxpayers and that needed dialogues and information exchange occurs to create and maintain standards for e-filing, 2-D barcoding, and printed forms.

Chiaramida, Rebecca - Rebecca A. Chiaramida is director for the IRS's Office of Privacy, Governmental Liaison and Disclosure, Ms. Chiaramida is responsible for managing a multifaceted privacy program and ensuring compliance with the Privacy Act, Freedom of Information Act and Internal Revenue Code 6103.

In this role, Ms. Chiaramida represents the IRS's interests in identity theft, information protection, disclosure and data sharing. Her organization also manages relationships with federal, state and local agencies, overseeing data-sharing programs and ensuring protection of federal tax information.

Ms. Chiaramida raises awareness of identity protection issues, ensures consistency in servicewide processes and taxpayer treatment, and champions outreach, victim assistance and prevention initiatives.

Ms. Chiaramida began her IRS career as a revenue officer. Since her graduation in 2001 from the IRS Executive Development program, Becky has held several executive positions in Campus, Headquarters and Collection operations. Prior to her current position, she served as the executive director of Systemic Advocacy in the Taxpayer Advocate Service, with responsibility for identifying problems with IRS processes and procedures that affect large groups of American taxpayers.

Ms. Chiaramida is certified as an Information Privacy Professional/Government by the International Association of Privacy Professionals. She holds a bachelor of science degree from James Madison University in Harrisonburg, Virginia.

Cordi, Steve - Stephen M. Cordi has been Deputy Chief Financial Officer and head of the DC Office of Tax and Revenue since 2008. Prior to joining DC, he was Of Counsel to the Baltimore law firm of Ober, Kaler, Grimes & Shriver. In 2005, he retired from the Maryland Comptroller's Office with 31 years of service, the last 11 of which were as Deputy Comptroller. He is past president of the Federation of Tax Administrators, North East States Tax Officials Association and the Maryland Government Finance Officials Association and is the immediate past Chairman of the Multistate Tax Commission. He is a Certified Public Accountant and graduate of Haverford College and Georgetown University Law Center.

Dietzel, James - Jim Dietzel is a Supervisory Revenue Officer currently assigned as a Group Manager in Stoneham Massachusetts. After earning a BS degree in finance from Penn State University, Mr. Dietzel joined the Service in 1986 as a Tax Examiner in the Exam Division at the Andover Service Center. Mr. Dietzel became a Revenue Officer in Laconia NH in 1995 and has experience in Field Collection, Insolvency, and Advisory. Mr. Dietzel became a Group Manager in 2005.

Garriott, Gale - Gale Garriott is the Executive Director of the Federation of Tax Administrators. Previously, he was the Director of the Arizona Department of Revenue for six years and was the Deputy Director of the Department for two years. Mr. Garriott's law degree is from the Valparaiso University School of Law and he also obtained a Master of Laws in Taxation from the University of Florida College of Law. His other public service includes twelve years at the Arizona Attorney General's Office where he was the Chief Counsel of the Tax Section and then Chief Counsel of the Civil Division. Additionally, he served as a Hearing Officer for the Arizona Department of Revenue and as a Staff Attorney for the Arizona Court of Appeals. He also spent several years in private practice with the Phoenix law firm Lewis and Roca. Mr.

Garriott's service in the United States Army included fifteen months as an Honor Guard at the Tomb of the Unknown Soldier, Arlington National Cemetery.

Goodwin, Peter - Peter Goodwin started with the Internal Revenue Service in 1987 in Andover Mass. He served as a Revenue Officer from 1991 to 1994 and then became a Revenue Agent in October of 1994. He presently serves as a group manger for both the Portsmouth New Hampshire Field Group and the South Portland Group since January 2005.

Hamilton, Steve - Stephan Hamilton has served as the Director of the Property Appraisal Division of the New Hampshire Department of Revenue Administration for the last four years. He is responsible for the supervision of local property assessments in the state, the equalization of local assessed values, the administration of timber and gravel taxation, and the administration of a state utility property tax. Additionally, he is the department's liaison for two administratively attached policy boards, including the Current Use Advisory Board. He previously served as the commercial member of the Board of Assessors in Manchester New Hampshire, the state's largest city. Prior to that, he was the Senior Review Appraiser for the New Hampshire Board of Tax and Land Appeals, and was the Assistant Assessor for the Town of Londonderry. Prior to these public positions, he helped run a family real estate appraisal company for 14 years. Valuing property for more than 27 years, he has achieved designation as a Certified General Real Estate Appraiser by the state of New Hampshire (inactive) and the Commonwealth of Massachusetts (inactive), as well as a Certified Property Assessor Supervisor in New Hampshire, and has attained the Certified New Hampshire Assessor designation by the New Hampshire Association of Assessing Officials.

Haueisen, Tov - Tov B. Haueisen is the Northeast Sub-Area Leader for the SALT Practice and Procedure Services Group at Ernst & Young. Mr. Haueisen is located in both the New York City and Connecticut offices. Mr. Haueisen has broad experience in a variety of state and local tax disciplines but has been primarily working in the income/franchise tax area for the last decade. Mr. Haueisen has served clients in a variety of industries. Lastly, Mr. Haueisen spends time with his clients assisting on audit defense/appeals, multi-state planning, look-back reviews, and transactional consulting.

Prior to joining Ernst & Young, Mr. Haueisen worked at General Electric Company and had responsibility for state income and franchise tax audits and planning for the General Electric Financial Services group of businesses. Additionally, Mr. Haueisen has worked at Sony Corporation of America and PricewaterhouseCoopers LLP where he focused on various state and local tax planning and audit initiatives across the country.

He has an undergraduate degree from Bryant University. He also holds a master's degree in Business Administration from the University of Connecticut and law degree from Concord Law School.

Mr. Haueisen is a frequent speaker to various organizations including COST, TEI, and IPT. While working in industry, Mr. Haueisen served as Vice-Chair on the National SALT committee of TEI and was a board member of the TEI Westchester-Fairfield Chapter.

Huddleston, Joe - Dr. Huddleston is currently the Executive Director for the Multistate Tax Commission in Washington, DC having been named to that position in July of 2005. The MTC is an intergovernmental State Tax agency with responsibilities ranging from development of Model Tax statutes and regulations, to the conduct of audits on multistate/multinational corporations on behalf of its member states. Additionally, the Multistate Tax Commission regularly advises Congressional Committees and individual members of Congress on state tax impacts of Federal legislation. In 2011 he was named by Tax Analysts as one of the top 10 individuals who influence state tax policy and practice.

Dr. Huddleston has served as a US state tax expert to the European Union, providing testimony on the CCCTB (Combined Consolidated Corporate Tax Base) for the European Commission, Taxation and Customs Union Directorate-General in Brussels, Belgium. He also addressed the Isle of Man government, at the request of the Chief Minister, on issues involving tax havens and US state governments.

Prior to moving to Washington, DC; where he resides with his wife Catherine, Dr. Huddleston worked as Vice President of Tax Solutions at Liquid Engines Inc. a tax software firm. The primary focus was on advanced state and international income tax planning models and methodologies for multi-state and multi-national companies.

Dr. Huddleston was a national SALT Partner for Grant Thornton LLP, the nation's fifth largest accounting and management consultant firm. From 1997-2003 he served as a state and local tax consultant for middle market and Fortune 500 companies.

For two terms Dr. Huddleston was appointed as Commissioner of the Tennessee Department of Revenue from 1989 to1992 and 1992 to 1995. During the tenure as commissioner, he was president of the Federation of Tax Administrators, an organization of the 50 state tax administration agencies. Dr. Huddleston was also president of the Southeast Association of Tax Administrators. During his terms as Revenue Commissioner he was also responsible for development and implementation of a multi-million dollar integrated tax system (RITS) for the state of Tennessee. Dr. Huddleston served on several important boards and commissions during this tenure among those were the Tennessee Claims Commission and the Tennessee State Board of Equalization, presiding as vice-chairman for three years. He was twice appointed by the Governor to the Tennessee Advisory Commission on Intergovernmental Relations.

Immediately after leaving the department, Dr. Huddleston served as chief financial officer for the Metropolitan Government of Nashville and Davidson Counties. In that position, he was responsible for all financial affairs, managed in excess of $1 billion in annual expenditures and served as Chairman of the Davidson County Employee Benefit Board's investment committee. He also served as one of the city's lead negotiators for the relocation of the Nation Football League, Tennessee Titans and the expansion National Hockey League, Predators.

In 2003 Dr. Huddleston was named by the Lt. Governor to serve on the Tennessee Tax Reform Commission and he chaired both the agenda and drafting committees.

Dr. Huddleston began his legal career after serving with the Internal Revenue Service in Chattanooga, Tennessee and Columbia, South Carolina as a Revenue Officer. He entered private practice in Nashville TN before joining the District Attorney General's office in Cookeville, Tennessee from 1984 to 1987. He is currently licensed to practice in Tennessee and all Federal Courts, including the U.S. Tax Court.

Dr. Huddleston is a nationally recognized speaker at numerous State Tax forums. He is a founding trustee of both the Paul Hartman Tax Forum at Vanderbilt University Law School in Nashville, Tennessee and the New England State and Local Tax Forum in Boston, Massachusetts. Additionally he serves on the Advisory Boards of New York University State and Local Tax Institute, Georgetown University Law School's State and Local Tax Institute, University of Wisconsin/Milwaukee state tax program, along with the state tax Advisory Boards of CCH and Bloomberg BNA tax publications. Dr. Huddleston has served on several community boards including the American Red Cross and as a trustee for Watkins College of Art and Design in Nashville, Tn.

He is a 1971 graduate of the University of South Carolina, with a B.A. in Political Science and is a lifetime alumni member. He received his J.D. from the Nashville School of Law and was awarded the Doctor of Laws degree from the University of South Carolina in 2009. He is a member of both the Tennessee and American Bar Associations along with their respective tax sections.

Lewandowski, John - John Lewandowski is Director of the Audit Division at Maine Revenue Services. Mr. Lewandowski, a graduate of the University of Maine, has worked for Maine Revenue Services for over twenty years as a Revenue Agent, Audit Manager and most recently as Director of the Audit Division. He oversees a staff of 60 who are responsible for compliance audits and taxpayer education in the areas of Income, Estate, Sales & Use, Service Provider, Fuel and other taxes. A lifelong resident of Maine, Mr. Lewandowski resides in Portland.

London, Ted - Ted London is a Vice President and leader of CGI's Tax, Revenue and Collections Center of Excellence. In this capacity, he manages a team of Subject Matter Experts who focus on providing expertise to clients around the world to enhance their revenue and collections operations. Mr. London is also a recognized subject matter expert with over nineteen years of experience in collections, tax administration and audit business processes for Government. During this time, Mr. London has worked with more than twenty-five Federal, State, and Provincial agencies including the US Internal Revenue Service on the management of their collection and tax administration operations. Mr. London has also led many efforts to estimate the level of revenues that will be generated from proposed initiatives, and in turn the measurement of the actual revenue generated from those initiatives. Mr. London has made numerous presentations around the world to major Government organizations including the Federation of Tax Administrators, the Organisation for Economic Co-Operation and Development (OECD), the North Eastern States Tax Officials Association (NESTOA), the Southeastern Association of Tax Administrators (SEATA), the Midwestern States Association of Tax Administrators (MSATA), the National Association of State Comptrollers (NASC), the National Association of State Auditors, Comptrollers and Treasurers (NASACT), and the Government Revenue Collection Association (GRCA).

McCarthy, Ward- Dr. F. Ward McCarthy joined Jefferies and Company as a managing director and the chief financial economist in the fixed income division in September, 2009, Dr. McCarthy is responsible for the Jefferies U.S, economic, Federal Reserve, Treasury and fiscal outlook and analysis, and writes daily commentaries on these topics. He publishes the weekly Jefferies "Economic and Bond Market Insight" in addition to a monthly chart book for client presentations.

Prior to joining Jefferies, Dr, McCarthy spent twenty years at Stone & McCarthy Research Associates, a firm he co-founded in 1989. Earlier in his career, Dr. McCarthy was also the chief financial economist and manager of government debt research at Merrill Lynch, and a senior economist, monetary policy advisor and chief of bank studies at the Federal Reserve Bank of Richmond.

During a career of more than twenty-five years, Dr. McCarthy has studied the dynamics of the relationship between the business cycle, monetary policy and federal debt financing, and their effect on the U.S. government debt market and the yield curve. In 1991, Dr. McCarthy established the well-known Stone & McCarthy Research U.S. Portfolio Manager Survey, which compiles and analyzes changes in investment fund portfolio holdings.

Dr. McCarthy is a graduate of the Boston Latin School and the University of Massachusetts at Amherst. He received his doctorate in economics from Rutgers University.

McGovern, Kate - Kate McGovern, MPA, Ph.D. is an Associate Professor with the New Hampshire Bureau of Education & Training (BET). Through BET, Dr. McGovern teaches classes for public employees, supervisors and managers, including those in the nationally accredited Certified Public Manager Program. She also teaches a series of Lean classes, and is an active member of the NH Lean Network. As a Continuous Improvement Practitioner, Dr. McGovern has facilitated Kaizen events and trained employees in Lean process improvement techniques. Dr. McGovern is also an adjunct faculty member at Springfield College, School of Human Services, and a member of the Board of Trustees of the New Hampshire Retirement System.

Miller, Gerard - Gerry Miller is Director of Operations Analysis: Collections and Civil Enforcement Division (CCED), New York State Tax. Gerry has worked to improve the fairness and efficiency of tax collections in NYS for more than 30 years doing everything from knocking on doors to helping shape collection policies. In his current role as the Director of Operations and Analysis for the Collections and Civil Enforcement Division (CCED) He has been the primary champion of the Case Identification and Selection System for Collections, affectionately referred to as CISS, at tax.

Milligan, Kevin - Kevin Milligan has twenty-nine years of experience in state tax administration and compliance including twenty-four years of service with the Pennsylvania Department of Revenue. Currently, Mr. Milligan serves as Director of the Bureau of Enforcement Planning, Analysis and Discovery (EPAD) and has responsibility for the coordination of strategic planning for the agency's enforcement program and direction of Voluntary Compliance Initiatives and Discovery Programs. Previously, he served on Revenue's management team in various capacities with Fiscal Management, Corporation Tax, Individual Tax, Research, and Compliance Bureaus and the Executive Office.

Mr. Milligan is part of the management team that conceived and implemented an enforcement planning unit to improve the coordination and effectiveness of the state's tax compliance program. EPAD has provided the program planning and management for Voluntary Compliance Initiatives to improve taxpayer knowledge and compliance with Business Use Tax, Personal Income Tax, Cigarette Tax and Motor Vehicle Understated Value. The bureau also is coordinating compliance efforts to bring remote sellers into sales tax compliance.

Mr. Milligan obtained a Bachelor of Arts degree in Mathematics from Messiah College in Grantham, Pennsylvania and a Masters of Science degree in Public Policy Analysis and Management from the Heinz College at Carnegie Mellon University in Pittsburgh, Pennsylvania.

Nead, Richard - Richard Nead is Director of the Transaction Desk Audit Bureau, New York State Tax. Rich has worked in audit selection and data analysis for most of his twenty-seven year career with the NYS Tax Department. He has worked in many different areas of the Audit Division. He is currently working to utilize Case Identification and Selection System in Sales Tax and the Miscellaneous Taxes (Fuels, Cigarette/Tobacco, IFTA, Highway Use Tax, etc.) which is an automated process, rather than using a mostly manual audit selection process.

Pace, Brian - Brian Pace has twenty-three years of experience enabling internal and external customers to leverage technology and increase productivity. Prior to working as Director of Enterprise Architecture and PMO for the New Hampshire Department of Revenue Administration (NHDRA), Mr. Pace served as Director of Network Planning, Director of New Products, and Director of Operational Excellence for the largest US telecom providers. He received his BS in Telecom Management from NYIT, is a PMI Certified Project Manager, and a Certified Process Improvement Specialist. Since joining the NHDRA in 2009, Mr. Pace has been responsible for creating and implementing a $7 million department-wide modernization program titled, “Granite to Green”; a portfolio of integrated projects replacing static systems and processes with those that are dynamic, increasing efficiency and enabling the appropriate and fair application of tax law. Mr. Pace is the creator of Think Bridges™, a practical approach to drive organizational efficiency by maximizing individual contribution through the use of technology, collaborative thought, and self-awareness.

Pettes, Angela - Angela Pettes is Audit Group Manage in Income/Franchise Desk Audit Bureau, New York State Tax. Ms. Pettes’ audit group is comprised of forty-nine staff members who perform audits on personal income tax refundable credits, such as the Earned Income Tax Credit and the Dependent and Child Care Credit. Additionally, her unit handles refundable credit audits other audits on clients of suspicious tax preparers. Ms. Pettes’ unit identifies and questions refund claims on a pre-refund basis utilizing CISS (Case Identification and Selection System). Last year, Ms. Pettes’ audit group, with the assistance of all of Income/Franchise Desk Audit, stopped approximately $276 million questionable refund claims.

Pitter, Amy - Amy Pitter was appointed as the Commissioner of Revenue for the Commonwealth of Massachusetts on September 19, 2011, and began her duties on October 3, 2011. She is responsible for overseeing about 2,000 DOR employees in offices across the state in Tax Administration, Child Support Enforcement and the Division of Local Services. Ms. Pitter holds a degree in law from the New England School of Law, a master's degree in accounting from Northeastern University, and an undergraduate degree from Connecticut College. She has extensive experience in both the public and private sectors. She worked at DOR from 1991 to 2000, serving as Deputy Commissioner of Taxpayer Services and later as Deputy Commissioner of Child Support Enforcement.

Previously she was employed by CGI, an independent information technology and business process services firm, consulting with agencies such as the Internal Revenue Service to conduct strategic planning initiatives and program design and for clients such as the Australian Tax Office and Child Support Agency to develop new systems and reengineer business processes.

Ms. Pitter's background in technology and business processes is an asset to the DOR as it embarks on the implementation of two new core processing systems for tax administration and child support.

Provencher, Cathy - Catherine A. Provencher was first sworn in as New Hampshire's State Treasurer on January 3, 2007. The Treasurer is responsible for cash management and investment of more than $300 million daily; banking relationships; debt management (issuance of notes and bonds); and trust fund management. In addition to supervising a twenty-four member office carrying out the functions of a corporate treasurer's office, the State Treasurer is also statutorily appointed to numerous boards and committees including the following: New Hampshire Municipal Bond Bank, Board of Trust Company Incorporation, Nuclear Decommissioning Financing Committee, New Hampshire Retirement System, Business Finance Authority, and New Hampshire College Tuition Savings Plan Advisory Commission.

Catherine Provencher is a certified public accountant who has been employed in New Hampshire State service for the past twenty-six years. She has a Bachelor of Science degree in Accountancy from Bentley College and a Masters in Business Administration from Southern New Hampshire University.

In 2006, Ms. Provencher was awarded the prestigious Caroline Gross Fellowship for Persons Active in New Hampshire Public Service. This Fellowship afforded Ms. Provencher the opportunity to attend Harvard University's Kennedy School of Government Executive Education program for Senior Executives in State and Local Government.

Before being elected State Treasurer, Ms. Provencher was employed by the New Hampshire Office of Legislative Budget since 1985. She served as the Office's Director of Audits from 1997 through 2006.

Ms. Provencher serves as the representative from the Council of State Governments to the Governmental Accounting Standards Advisory Council and, in the past has served in a variety of leadership positions within the National Association of State Treasurers.

Sullivan, Kevin- Kevin Sullivan was appointed by Governor Malloy in 2011 to serve as Connecticut's Commissioner of Revenue Services. He is committed to making the Department a strategic resource for state fiscal and economic policy as well as a high performance agency driven by efficiency, employee engagement, transparency and taxpayer fairness.

Commissioner Sullivan graduated in 1971 from Trinity College and the University of Connecticut School of Law in 1982. As an attorney, his areas of focus included administrative, telecommunications and banking law in private practice and corporate practice.