



Roberts & Holland LLP

is pleased to announce that

Judy M. Hensley
Daniel W. Stahl
and
Libin S. Zhang

*have been elected to become partners in the firm
effective February 1, 2017.*

Judy M. Hensley:

Judy M. Hensley concentrates on a wide variety of employee benefits and executive compensation matters in both the transactional and compliance contexts. She advises on tax, ERISA and other legal considerations relating to employee benefit plans, programs and arrangements, including design, administration and compliance of tax-qualified plans. She has advised clients on ERISA fiduciary matters for investment funds and plan fiduciaries. Her experience includes the structuring and design of equity compensation arrangements, including stock options, stock appreciation rights, restricted stock, restricted stock units, phantom stock, performance shares and LLC/partnership interests (including profits interests) and nonqualified deferred compensation plans, as well as executive employment, severance and change-in-control agreements. Judy also has advised clients on compensation and benefits issues unique to bankruptcy and restructuring transactions.

Judy is currently Assistant Vice Chair of the Subcommittee on Employee Benefits Legislation of the American Bar Association Tax Section. Judy has been designated as a 2014-2016 New York Metro Rising Star by Super Lawyers.

She received a B.A. magna cum laude from Gustavus Adolphus College, a Master of Theological Studies from Harvard University, her J.D. from Stanford Law School and a PhD in Philosophy from University of Chicago.

Daniel W. Stahl

Daniel W. Stahl has concentrated on the taxation of real estate transactions. He develops complex structures for real estate transactions, including sales of partial interests, mergers, divisions, splitting up assets, and like-kind exchanges. He has focused on the intricacies of partnership taxation, and has co-authored in-depth articles on partnership disguised sales and allocation of partnership nonrecourse liabilities. He is also involved in the taxation of transactions involving REITs. He has experience with various forms of debt workout transactions, involving cancellation of indebtedness and lender issues. He co-authors a bi-monthly column on real estate taxation in the *New York Law Journal*.

He received a B.A. *summa cum laude* from the University of Pennsylvania, and his J.D. from Columbia University, where he was a James Kent Scholar.

Libin S. Zhang

Libin S. Zhang works on a variety of matters relating to corporate taxation, real estate taxation, and international taxation. He works with REITs and other corporate entities on formation and structuring in order to achieve the most tax-efficient results. He has been involved in asset and stock transfers, like-kind exchanges and other real estate transactions, tax-free reorganizations and spin-offs, and complex cross-border joint ventures. He also advises individuals, partnerships, and limited liability companies with respect to their investments and transactions, particularly with respect to energy tax credits, passive activity loss rules, and the taxation of foreign investors.

He received his B.S./M.S. joint degree with honors from the California Institute of Technology and his J.D. *magna cum laude* from Harvard Law School, where he was Senior Editor of the Harvard Environmental Law Review. He received his LL.M (Taxation) from New York University.

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