



# State of New Hampshire Department of Revenue Administration

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John T. Beardmore  
Commissioner

Lindsey M. Stepp  
Assistant Commissioner

August 26, 2016

Her Excellency, Governor Margaret Wood Hassan  
and The Honorable Council  
State House  
Concord, New Hampshire 03301

### REQUESTED ACTION

In accordance with RSA 94:6, in case of a new appointment to fill any vacancy the entrance salary shall be at the minimum of the established range unless, upon recommendation of the appointing authority, the Governor and Council shall establish, after due and proper investigation as to qualifications, a different entrance salary within the established range. The Commissioner of the Department of Revenue Administration respectfully requests to place Attorney Frederick J. Coolbroth at the maximum step for the position of Revenue Counsel (9U343), unclassified salary grade FF, earning \$90,832.56 annually, effective upon G&C approval. Funding is 100% General funds.

### EXPLANATION

DRA's Revenue Counsel position requires that Attorney Coolbroth represent the Department in adjudicative hearings before the Department's Hearings Bureau, as well as assisting the Attorney General's Office in preparation of complex legal documents and arguments for tax cases appealed to the Superior Court or the New Hampshire Supreme Court. In addition, Attorney Coolbroth will also represent the Department in probate court and bankruptcy court proceedings.

Attorney Coolbroth possesses a bachelor's degree in Financial and Managerial Economics from the University of New Hampshire and a Juris Doctorate degree from Syracuse University College of Law. Additionally, Attorney Coolbroth has more than eight years' experience working as a practicing attorney specializing in tax law, providing tax, corporate, and real estate advice. Attorney Coolbroth has significant experience in negotiating with Internal Revenue Agents during federal income tax audits, and in analyzing highly technical tax issues. Attorney Coolbroth currently serves as Chair of the Corporation, Business and Banking Law Section for the New Hampshire Bar Association, as well as previously serving three years as Chair of the Tax Law Section. Attorney Coolbroth is exceptionally qualified to prepare cases for administrative or judicial hearings, prepare witnesses to testify at hearings, and ensure that all testimony, other evidence and legal arguments supporting the State's position will be competently researched, prepared and presented.

Based upon Attorney Coolbroth's extensive qualifications, I request Attorney Coolbroth be placed into the Revenue Counsel position, unclassified salary grade FF, at the maximum step.

Sincerely,

John T. Beardmore  
Commissioner

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

## **Frederick J. Coolbroth, Jr.**

### **EDUCATION:**

**Syracuse University College of Law**, Syracuse, New York

J.D. May 2008

Honors: GPA: 3.33/4.00; Cum Laude; Dean's List; Orange Pro Bono Award

Activities: Corporate Law Society; Philanthropy Committee 2005-2006

**University of New Hampshire**, Durham, New Hampshire

B.A. in Financial and Managerial Economics May 2005

Honors: GPA: 3.4/4.0; Cum Laude; Dean's List

Minors: (2) Political Science & Business Administration

### **EMPLOYMENT:**

**Rath, Young & Pignatelli, P.C.**

Concord, New Hampshire

**Associate Attorney**

Sept. 2008-present

**Tax, Energy and Environmental Practice Groups**

- Generally provide tax, corporate, and real estate law advice to a wide range of clients, from small nonprofits to large, publicly traded corporations
- Represent private equity, venture capital, and commercial lending institutions during various debt and equity investments, including project finance, construction financing, and revolving credit lines
- Negotiate with Internal Revenue Agents during federal income tax audits, opposing counsel during commercial transactions, and state and local officials during real estate and environmental permitting
- Analyze project qualification for federal incentives, including federal income tax credits and cash grants requirements, as well as state tax incentives and grants across the country
- Negotiate and draft operative documents during mergers, acquisitions, and debt and equity investments, including purchase agreements, loan agreements, and security documents
- Analyze highly technical tax issues, including Section 1031 exchanges, economic nexus, renewable energy tax credits/incentives, and inventory accounting methods
- Mergers and acquisition experience throughout the entire size spectrum, from small, privately held entities to publicly traded investor owned utilities
- Represent investors and developers during all aspects of real estate transactions, including negotiation of commercial leases and due diligence
- Represent clients during the regulatory approval process, including before the Federal Energy Regulatory Commission and the New Hampshire Public Utility Commission
- Coordinate the due diligence efforts of a team of attorneys and consultants during M&A and finance transactions

**ADDITIONAL SKILLS:**

- Significant leadership experience through a variety of professional and community commitments, detailed below
- Significant networking and marketing experience, both through the publication of industry articles and event attendance
- Public speaking experience, including during highly emotional events, such as the New Hampshire Heroes Breakfast of the American Red Cross

**PROFESSIONAL AND COMMUNITY COMMITMENTS:**

- Chair, Corporation, Business & Banking Law Section, New Hampshire Bar Association, 2016-present (Vice Chair, 2013-2014; Clerk, 2011-2013)
- Chair, Tax Law Section, New Hampshire Bar Association, 2014-2015 (Vice, 2013-2014)
- Vice Chair, American Red Cross, New Hampshire & Vermont Region, 2015-2016
- Vice Chair, American Red Cross, New Hampshire Region, 2013-2015 (Secretary, 2011-2013)
- Vice President and Cofounder, Concord 250, 2013-2016
- Board of Directors, American Red Cross, Granite Chapter, 2009-2011

**AWARDS:**

- 40 Under Forty, New Hampshire Union Leader, 2015
- Orange Pro Bono and Community Service Award, Syracuse University, College of Law, 2008

**PRIOR INTERNSHIPS/CLERKSHIPS:**

- Rath, Young & Pignatelli, P.C. (Summer 2007)
- NYS Attorney General's Office, Civil Recoveries (School Year, Fall 2006-Spring 2007)
- Devine, Millimet & Branch, P.A. (Summer 2006)
- Granite State Credit Union (Summer 2005)
- U.S. Senator Judd Gregg's Washington, D.C. Office (Summer 2004)