

## INFORMATIONAL HEARING

"Life after *Lucent*: Administering California's Technology Transfer Agreement Law"

### Panelist Biographies

#### ***Seth Kerstein, Economist, Legislative Analyst's Office***

Seth Kerstein is an economist at the Legislative Analyst's Office (LAO). Dr. Kerstein's assignment at the LAO includes sales and excise taxes, the minimum wage, and the State Board of Equalization. Dr. Kerstein holds a Ph.D. in Economics from the University of California, Los Angeles.

#### ***Robert Lambert, Assistant Chief Counsel, Litigation Division, State Board of Equalization***

Robert Lambert is Assistant Chief Counsel in the Litigation Division of the Legal Department of the State Board of Equalization, and has so served since April 2008. Prior to that date, Mr. Lambert was the Acting Assistant Chief Counsel of the Board's Tax and Fee Programs Division.

Mr. Lambert earned his Juris Doctor degree in 1975 from the University of California, Hastings College of Law, and received his Bachelor of Science degree from the University of California, Berkeley in 1971. Mr. Lambert was certified as a tax specialist by the California State Bar from 1983 to 1993.

#### ***Jeffrey G. Varga, Attorney, Paul Hastings***

Jeffrey Varga is an attorney with Paul Hastings LLP, who represents taxpayers in a variety of state, local, and federal tax matters ranging from California state and local tax issues to federal tax matters.

Mr. Varga was co-lead counsel for the plaintiffs in *Lucent Technologies, Inc. v. Board of Equalization* (2015) 241 Cal.App.4th 19 until his co-lead counsel's retirement in or about April

2015, after which Mr. Varga was sole lead counsel. Mr. Varga was also co-lead counsel for the plaintiff in *Nortel Networks Inc. v. Board of Equalization* (2011) 191 Cal.App.4th 1259.

Mr. Varga joined Paul Hastings in September 1988. From March 1981 to September 1988, Mr. Varga was an Assistant United States Attorney in Los Angeles, handling principally civil tax cases before United States district and bankruptcy courts and California state courts. Before then, Mr. Varga was a trial attorney with the Criminal Section of the Tax Division of the United States Department of Justice and prosecuted criminal tax cases.

In 1987, Mr. Varga received a United States Department of Justice Special Achievement Award for sustained superior performance. Justice Department and Internal Revenue Service officials wrote letters of commendation praising Mr. Varga's representation of the government's interests in civil and criminal tax matters. Mr. Varga also received a letter of commendation from a United States district judge for his preparation and performance in a six-week criminal tax trial.

Mr. Varga has served as the chair of the State and Local Tax Committee of the Taxation Section of the Los Angeles County Bar Association.

Mr. Varga received his J.D. degree (cum laude) in 1978 from the University of San Diego School of Law, where he was executive editor of the San Diego Law Review.

***Jay Chamberlain, Chief, Revenue and Taxation Section, California Department of Finance***

Jay Chamberlain is the Chief of the Revenue and Taxation Section at the Department of Finance, where he has served since 2010. Prior to working for the Department of Finance, Mr. Chamberlain worked for 20 years at the Franchise Tax Board, performing tax policy, audit, and legislative analysis. Mr. Chamberlain has a Ph.D. in economics from University of California, Davis.