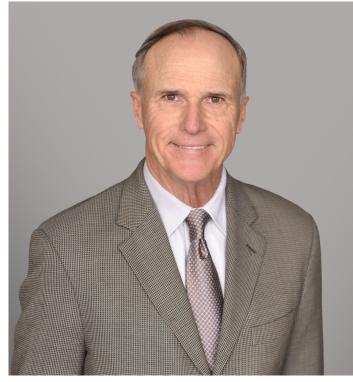
FENNEMORE.



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BELAN K. WAGNER

EDUCATION

- LL. M., Taxation, University of Miami
- J.D., University of the Pacific, McGeorge School of Law
- B.A., magna cum laude, University of Santa Barbara, Magna Cum Laude

AREAS OF PRACTICE

- Business & Finance
- Mergers & Acquisitions
- Real Estate
- Tax Law
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PROFESSIONAL AND COMMUNITY ACTIVITIES

- Adjunct Professor Golden Gate University
- Phi Beta Kappa
- Member, Traynor Honor Society
- Member, Sacramento County Bar Association
- Member, American Bar Association
- Member, State Bar of California
- Former Vice Chairman, Executive Committee on Taxation for the State Bar of California
- Member, Society of California Accountants
- Member, Sacramento County Farm Bureau

ADMISSIONS

- California Certified Specialist, Taxation Law
- Supreme Court State of California
- U.S. Tax Court
- U.S. District Court, Eastern District of California
- U.S. District Court, Northern District of California
- U.S. Court of Appeals, 7th Circuit
- U.S. Court of Appeals, 9th Circuit