



Lindsey M. Stepp
Commissioner

State of New Hampshire '22 AM 10:25 RCUD
Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.revenue.nh.gov



Ora M. LeMere
Assistant Commissioner

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October 14, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 94:6, the Commissioner of the Department of Revenue Administration (DRA) respectfully requests to place Ms. Cheryl Deshaies at Step 5 of unclassified salary grade DD, earning \$81,978.00 annually, for the position of Assistant Revenue Counsel, position #9U152, effective upon Governor & Council approval. Funding is 100% general funds.

EXPLANATION

Pursuant to 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. DRA respectfully requests an entrance salary higher than the minimum salary within the established range of unclassified salary grade DD for Ms. Cheryl Deshaies position #9U152, Assistant Revenue Counsel. Ms. Deshaies has over 20 years' experience in the practice of law. In addition, she is currently operating her own law practice in Exeter NH and has been for the last thirteen years.

The Assistant Revenue Counsel is responsible for advising the Commissioner's Office and the Division Directors on all matters arising from the statutory authority of the Department, personnel issues as well as contract management. In addition, this position will assist Revenue Counsel in managing all Department litigation, review contested cases, formulate legal analysis, recommend course of action and represent the appropriate Division in the administrative hearing process and before the Board of Tax and Land Appeals. This position will also negotiate with taxpayers and their representatives to bring contested cases to resolution.

Ms. Deshaies possesses a Juris Doctor from Vermont Law School and a Bachelor of Science from the University of New Hampshire. As mentioned above, Ms. Deshaies is currently operating her own law Practice, Deshaies Law, in Exeter NH where her focus is Bankruptcy and Foreclosure Defense. In her current role, Ms. Deshaies is practicing before the US Bankruptcy Court in the District of New Hampshire and Massachusetts including chapter 7, 13 and 11 bankruptcy proceedings. Ms. Deshaies previously worked as an Associate for McLane, Graf, Raulerson & Middleton, P.A. for nine years.

Based upon Ms. Deshaies education and experience as a practicing Attorney spanning twenty plus years, the Department believes that she should be placed into the Assistant Revenue Counsel, #9U152, unclassified grade DD, at Step 5 earning \$81,978.00 annually.

Sincerely,

Lindsey M. Stepp
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.

CHERYL C. DESHAIES
ATTORNEY AT LAW

Licensed in New Hampshire and Massachusetts

September 22, 2022

NH Department of Revenue Administration
Attn: Legal Bureau
109 Pleasant Street
P.O. Box 457
Concord, New Hampshire 03302

Re: Assistant Revenue Counsel

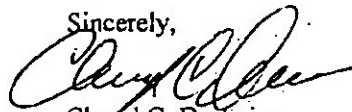
Dear Sir or Madam:

I am writing to apply for the position of Assistant Revenue Counsel. In that position I would draw upon by my experience representing clients before federal and state courts and New Hampshire's administrative agencies. I am comfortable with investigations and the discovery process, as well as organizing materials necessary to present a coherent case to the court. I have worked independently for years, doing my own case intake, analysis, strategy, negotiation and settlement. As the new Assistant Revenue Counsel, I would expect to be capable of operating independently, efficiently and collaboratively within the Department with a short learning curve specific to the position.

For the past thirteen years I have operated my own law practice in Exeter, New Hampshire learning as I go when expanding into new areas. I recognize when additional research is necessary and/or when it would be useful to partner with a colleague. For instance, in a recent probate administration case, I had to self-teach in the areas of taxes and stocks working collaboratively with outside professionals. While doing so, I represented an individual who needed to probate her mother's estate. She also needed to reopen her grandmother's estate to locate and transfer certain stocks. The stocks needed to flow through the two estates for tax basis reasons until she could transfer them to the sole heir. While managing these estates, I partnered with the administrator's own professionals to discuss the tax ramifications of transferring the stock under different possible scenarios. I developed a plan for transferring and redeeming the stock and advised my client accordingly. I managed the estates independently yet recognized when it was necessary to draw upon the expertise of outside professionals. In addition to this specific example, I have also worked in the areas of employment law, general litigation and bankruptcy. I am fully versed in bankruptcy law and appear regularly before the United States Bankruptcy Court for the District of New Hampshire. Examples of my cases in these areas are included on my enclosed resume.

I believe I have the experience necessary to succeed in the position of Assistant Revenue Counsel. Available references are included on the last page of my enclosed resume. Thank you for your consideration.

Sincerely,



Cheryl C. Deshaies

Enclosure

Mailing address:
P.O. Box 648
Exeter, New Hampshire 03833

Telephone: (603) 580-1416
Facsimile: 1 (888) 308-7131
Email: cdeshaies@deshaieslaw.com

**CHERYL C. DESHAIES
ATTORNEY AT LAW**

P.O. Box 648, Exeter, New Hampshire 03833
cdeshaies@deshaieslaw.com

Telephone: (603) 580-1416

Facsimile: 1-888-308-7131

Mobile: (603) 867-1946

EDUCATION

VERMONT LAW SCHOOL, South Royalton, Vermont

Juris Doctor 1997

Masters of Studies in Environmental Law, *cum laude* 1997

Vermont Law Review

Christie Hayes Foundation Scholarship Recipient

UNIVERSITY OF NEW HAMPSHIRE, Durham, New Hampshire

Bachelor of Science 1991

PERSONAL STATEMENT

I am motivated, goal oriented and highly independent. The most satisfying part of my practice is when I bring a case to final resolution and my client thanks me for being "not at all like most attorneys they have met." I have been my own IT department, bookkeeper, marketing department and managing attorney. My practice started as a bankruptcy boutique firm, but the market decline in bankruptcy has broadened my repertoire to include foreclosure defense, probate administration, used car litigation, general litigation, wage and hour, employment discrimination, wrongful termination, some independent school law advocacy and ERISA benefit litigation cases. **Soft skills include:** ability to advocate before courts and administrative boards; ability to adjust communication style to the current client; ability to work congenially with opposing counsel; ability to think creatively and confirm bankruptcy plans when others didn't think it was possible; and being willing and eager to learn new areas of the law.

PROFESSIONAL EXPERIENCE

DESHAIES LAW

Exeter, New Hampshire

2009 - present

BANKRUPTCY AND FORECLOSURE DEFENSE: Practicing before the US Bankruptcy Court in the District of New Hampshire and Massachusetts including chapter 7, 13, and 11 bankruptcy proceedings; collection and collection defense (in and out of bankruptcy); foreclosure defense; and loan restructuring.

Debtor Work: I advise bankruptcy clients on the full range of options for financial restructure reviewing, interpreting and applying the relevant loan documents and the Bankruptcy Code. Drafting, filing and prosecuting motions for use of cash collateral and adequate protection and filing and confirming chapter 11 and chapter 13 plans of reorganization. Negotiating and settling matters involving complex insolvency proceedings. Addressing IRS tax debt by securing the IRS' vote in favor of the plan.

Creditor Work: I draft and prosecute proofs of claims, address cash collateral and adequate protection issues from the creditor perspective, represent creditors at the Section 341 creditor's meetings, and advise creditor clients on the full range of collection options available in complex bankruptcy and insolvency proceedings. I also represent creditor clients in state court involving petitions for injunctive

relief, petitions for plea of title and collections matters. Demonstrated ability to settle cases successfully before and after litigation.

EMPLOYMENT LAW – Practicing before the NH Department of Labor, I have prosecuted and won numerous Wage and Hour claims. Before the NH Commission for Human Rights, I filed, negotiated and settled a Whistleblower and Wrongful Termination lawsuit against a local technology/software company. Before the United States District Court for the District of NH, I have filed, negotiated and settled an ERISA lawsuit against a well-known international company for failure to pay plant closure benefits in excess of \$60,000. I meet with clients and interpret company policies, employment contracts, non-compete agreements, and other employment related documents; assess their causes of action; prepare and send demand letters; file suit if necessary; and negotiate settlements.

SCHOOL LAW: I empower students and their families to assert their rights in the public and private school setting. One example is when I assisted parents in appealing their right in the public-school setting to demand a safe school bus stop, negotiating and settling the appeal in a manner agreeable to both parents and the school district.

PROBATE ADMINISTRATION: I assist clients to secure appointment as the Executor or Administrator, prepare accountings, facilitate sales of assets, distribute the assets, file receipts and close the estate. I assisted one client to reopen her grandmother's estate to transfer certain stocks to the client's mother's estate (to benefit from the stepped-up basis) and then to transfer the stocks to the mother's sole beneficiary. Presently, I am representing a co-administrator in a suit to remove her co-administrator and require turnover of certain information and assets.

McLANE, GRAF, RAULERSON & MIDDLETON, P.A.
Manchester, NH.

2000 - 2009
Associate

BANKRUPTCY AND CREDITOR'S RIGHTS PRACTICE: Practicing before the United States Bankruptcy Court for the Districts of NH and Massachusetts and NH Circuit Court. Represented creditors and debtors in chapter 7, 13, and 11 proceedings. Analyzed, addressed, and litigated: cash collateral disputes; contested plan terms, chapter 11 plan voting and confirmation; the validity, priority, or extent of a lien; relief from the automatic stay; 363 sales.

Select specific representations:

- > ***Successfully represented individual, secured creditor in lengthy chapter 11 proceeding.***
Defended the creditor in litigation contesting the value of the creditor's interest in the collateral securing the loan. Brought and litigated to successful conclusion an action to re-characterize the debtors' obligation as equity instead of debt. Successfully defended, in litigation, the amount of secured debt involving a prior forbearance agreement.
- > ***Represented Official Committee of Unsecured Creditors in chapter 11 and (in a different case) a Chapter 7 Trustee.*** Prosecuted adversary proceedings to recover preferential transfers from debtor's trade creditors with results favorable for the bankruptcy estate. Prosecuted and resolved fraudulent transfer actions recovering sums for the bankruptcy estate.
- > ***Defended a construction company which was filed involuntarily into chapter 7 bankruptcy.*** Secured dismissal of the involuntary bankruptcy proceeding by achieving a finding of bad faith on the part of the creditors who filed the involuntary petition.
- > ***Defended individuals in trustee preference action litigation.*** Successfully defended commercial entities and individual, former employees in trustee preference action invoking the Section 547 defenses, gathering and analyzing evidence; preparing position statements; pre-trial discovery and negotiation; and litigation.

Publications and Speaking Engagements:

Protecting the Creditor's Position, Bankruptcy Law Litigation, National Business Institute - June 2008. * Claims Against the Bankruptcy Estate, Recent Developments: BAPCPA in Practice, NH Bar Association Continuing Legal Education Program - March 2008. * The Automatic Stay, Recent Developments: BAPCPA in Practice, NH Bar Association Continuing Legal Education Program - March 2008. * Section 105(a) of the Bankruptcy Code: Does it Provide Authority to Override, Modify, or Temper Provisions of the Bankruptcy Abuse, Prevention and Consumer Protection Act of 2005?, American Bankruptcy Institute Northeast Conference - July 2006 (materials).

EMPLOYMENT LAW PRACTICE: Represented employers before the NH Wage and Hour Division, Dept. of Employment Security, and the Human Rights Commission. Provided effective and practical guidance on all aspects of employment law including hiring practices, employment agreements, performance management, terminations, reductions in force, handbook and policy creation.

Publications:

Pregnant Employees in Key Positions? (Published in the NH Business Review, August 15, 2008)
* Employers Beware: Recent U.S. Supreme Court Decision Adopts Liberal Standard Of What Constitutes Retaliation (Published in the NH Business Review, August 2006) * The Waiting Game is Over: Understanding the New Overtime Regulations, September 2004. (McLane, Graf, Raulerson & Middleton, Professional Association Client Alert)

McCAFFREY PROFESSIONAL ASSOCIATION

Exeter, NH.

1998 - 2000

Associate

Description: Managed fifty foreclosure, bankruptcy and collection matters. Represented lenders in the United States Bankruptcy Court, District of NH to secure relief from the automatic stay and involving adequate protection. Represented debtors in chapter 7 bankruptcy. Represented clients in NH Circuit Court in eviction hearings. Real estate closing practice.

MEMBERSHIPS and BAR ADMISSIONS

BV (4.4/5.0 Stars) Peer Review Rated in Martindale-Hubbell
State of New Hampshire 1997
Commonwealth of Massachusetts 2009
United States District Court for the District of NH 1997
United States District Court for the District of Massachusetts 2017
United States First Circuit Court of Appeals 2007

PROFESSIONAL REFERENCES

Peter Tamposi, Esq. - Owner – Tamposi Law Group, Nashua, NH – Bankruptcy and General Litigation
603-204-5513; peter@thetamposilawgroup.com

Emma Hilton, Esq. – Owner – Londonderry Law, Londonderry NH – Tax Law and General Practice.
603-537-2355; hiltonemma@aol.com

Ralph Holmes, Esq. - Partner – McLane Middleton, Manchester, NH – Litigation – Evidentiary Hearings
603-625-6464; Ralph.holmes@mclane.com

Linda Johnson, Esq. - Partner – McLane Middleton, Manchester, NH - Employment Law
603-625-6464; Linda.johnson@mclane.com

Joseph Foster, Esq. - Partner – McLane Middleton, Manchester, NH - Bankruptcy
603-625-6464; Joe.foster@mclane.com