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Chamberlain Hrdlicka Adds Six Attorneys in Houston and Two in San Antonio

Chamberlain Hrdlicka Continues Growth in Texas offices

December 19, 2023

Chamberlain Hrdlickas Texas offices continue to grow, with the addition of Louis Castro, Will Cowan, Bennet Huddleston, Mariah Karigan, Tristan Montaque, and Imran Siddiqi in Houston, and Andres Berdugo and Zachary Milliken in San Antonio, who joined the firm in recent weeks as associates in the Commercial Litigation; Corporate, Securities & Finance; Employee Retention Tax Credit; Probate & Fiduciary Litigation; Tax Controversy & Litigation; Tax Planning & Business Transactions; and Trusts & Estates practice groups. With 17 lawyers joining since January 2023, Chamberlain Hrdlickas Houston office now has 93 attorneys, while the firms San Antonio office has a total of 18 attorneys.

As a midsize entrepreneurial firm, Chamberlain Hrdlicka offers ambitious young attorneys a unique chance to succeed and accelerate their practice development, working with experienced mentors on matters that require high-level expertise typically found in larger law firms, said Larry Campagna, managing shareholder for Chamberlain Hrdlicka. "Driven, up-and-coming lawyers value the hands-on experience working with our clients, allowing us to compete for exceptional legal talent, despite the competitive legal job market in Texas and nationwide.

Andres Berdugo joined the firm as an associate in San Antonios International Tax and Tax Controversy & Litigation practices. Prior to joining Chamberlain Hrdlicka, he practiced tax and corporate law at several leading law firms in Colombia. He has experience advising multinational corporations, high-net-worth families, and small businesses in various areas, including corporate and tax compliance, mergers and acquisitions, and tax planning for cross-border transactions. Prior to starting his legal career, he served as a judicial intern for the Honorable Maurice B. Foley and Special Trial Judge Adam B. Landy at the United States Tax Court.

Berdugo earned his law degree (LL.B.), with honors, from Universidad del Norte. He also obtained an LL.M. degree from Penn State Law, where he served at the Center for the Study of Mergers and Acquisitions and as a Junior Editor for the German Law Journal, as well as LL.M. in taxation from the University of California Irvine School of Law, where he was the recipient of the Faculty Award. He is a member of the Bar of the State of California, the USA Branch of the International Fiscal Association, the American Bar Association: Tax Section, the San Antonio Bar Association, the California Lawyers Association, the San Diego County Bar Association, and serves pro bono in the Low-Income Taxpayer Clinic of Inland Counties Legal Services (ICLS). Berdugo was the recent winner of the Tax Notes Student Writing Competition, and he was one of the finalists of the 22nd ABA Annual Law Student Tax Challenge.

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Berdugo is admitted as a practicing attorney in Colombia and is fluent in English and Spanish.

Luis Castro joined Chamberlain Hrdlicka as an associate attorney in the Trusts & Estates section in Houston, where he focuses on helping clients with their estate planning and probate administration needs. Before joining the firm, he served as a tax attorney for a Big Four firm.

Castro graduated from Southern Methodist University with a bachelors degree in philosophy and a minor in English. During that time, he served as a Congressional Intern for the US House of Representatives and was nominated a Stennis Congressional Fellow. He also studied abroad and completed a macroeconomics program at the London School of Economics. Luis earned his law degree from Loyola University Chicago School of Law where he received a J.D. Certificate in Tax Law and served as a clinician and student attorney at Loyolas Federal Tax Clinic.

Will Cowan joined as an associate in Chamberlain Hrdlickas Houston Corporate Practice, where he was previously a summer associate. Prior to starting his legal career, he served as an Intelligence Officer for the Texas National Guard. In 2019, he deployed to Iraq in support of Special Operations Joint Task Force - Operation Inherent Resolve (SOJTF-OIR) where he provided daily intelligence updates to key leaders. He also worked at the Gerson Lehrman Group (GLG) where he helped connect management consulting firms with subject-matter experts to enhance market research.

Cowan graduated from the University of Texas at Austin (with honors) with bachelors degrees in government and international relations. He earned a law degree from the University of Houston Law Center, while there, he competed on the Alternative Dispute Resolution Team and won Baylor University's "The Closer" Transactional Law Competition. He also served as an articles editor for the Houston Business & Tax Journal. He is a member of the Houston Young Lawyers Association, the Houston Bar Association, and the Houston Livestock Show & Rodeo - Ranching & Wildlife Committee.

Bennett Huddleston joined the firm as an associate in the Litigation practice in Houston, where he was previously a summer associate. His practice will focus on Commercial Litigation and Labor & Employment matters.

Huddleston graduated from the University of Texas at Austin, with a bachelors degree in history. Following a two-year course, he also holds a McCombs Business Foundations Certificate from the University of Texas at Austin. He obtained his law degree, cum laude, from South Texas College of Law, where he was the Presidential Fellow and participated in the Phi Delta Phi Legal Honor Society. During his time in law school, he actively participated as an advocate and competition member in various alternate dispute resolution tournaments. He is a member of the American Bar Association, the State Bar of Texas, and the Houston Young Lawyers Association and volunteers with Volunteer Income Tax Assistance.

Mariah Karigan joined Chamberlain Hrdlicka as an associate in Houstons Commercial Litigation section, where she will focus primarily on probate and fiduciary litigation matters. Prior to joining the firm, she served as a law clerk to the Honorable Derek T. Gilliland, U.S. Magistrate Judge for the Western District of Texas in Waco.

Karigan attended the University of Alabama, where she received a bachelors degree in political science, summa cum laude. She earned a law degree from Baylor Law School, also summa cum laude. While in law school, she participated in moot court and

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transactional law competitions and served as managing executive editor for the Baylor Law Review.

Zachary Milliken joined the firm as an associate in the Tax Controversy and Litigation group in San Antonio. Prior to joining Chamberlain Hrdlicka, he worked as a tax controversy attorney with a boutique Austin-based law firm, where he represented corporations, partnerships, individuals, and trusts in both federal and state tax controversies on a wide variety of legal matters. He has worked at every level of the IRS - ushering taxpayers through IRS audits, challenging tax assessments through IRS Appeals and negotiating payment agreements, and lien and levy releases with IRS collections. He also has experience preparing U.S. Tax Court petitions and negotiating settlements of docketed Tax Court cases and working closely with the IRS Business Entity Department to revive late and defective S corporation elections. His state tax experience focuses on the Texas Sales & Use and Franchise Taxes. He has represented taxpayers before the State Office of Administrative Hearings and has advised multi-state corporations and partnerships on the taxability of their services and state tax filing requirements. He has successfully challenged numerous Comptroller audit assessments and coordinated the preparation, filing, and negotiation of a sales and use tax refund claim exceeding \$1M. He has also worked with the Comptroller's Collections Division to reinstate state tax permits, release liens, and negotiate the return of levied corporate funds.

Milliken graduated from Texas State University with a bachelors degree in resource and environmental studies, with a minor in geology. He obtained his law degree from the South Texas College of Law Houston, where he was awarded the Full Deans Merit Scholarship for the entirety of his academic tenure. He additionally served as a student attorney in the Low-Income Tax Clinic and as a tax research assistant under Dean Bruce McGovern. He earned an LL.M. degree in taxation from University of Florida Levin College of Law where he was awarded the Presidents Distinguished Tax Student Scholarship. He is a member of the State Bar of Texas: Tax Section, the American Bar Association, and the Austin Bar Association.

Tristan Montaque joined Chamberlain Hrdlicka as an associate in the Tax Controversy and Litigation group in the firms Houston office, where he will focus on advising business owners and corporate clients in employment tax matters, including consulting employers on qualification for the Employee Retention Tax Credit. Prior to joining the firm, he practiced as a trial attorney, representing individuals and various companies, entities, and organizations in a wide variety of civil matters, including personal injury actions, claims arising from alleged violations of state labor law statutes, and issues involving alleged violations of civil rights under 42 U.S.C. 1983. He has extensive experience in all aspects of litigation at the state, federal and appellate levels, including motion practice, oral arguments, deposition practice, mediations, settlement, and trial when warranted.

Montaque graduated from the University of Miami with a bachelors degree in international studies and English literature. He received both his law degree and an LL.M in taxation from the University of Florida Levin College of Law. He is a member of the American Bar Association and the New York Bar Association.

Imran Siddiqi joined the firm as an associate attorney in the Tax Planning & Business Transactions Group in Houston, where he will focus on structuring corporate, partnership, and joint venture transactions. Prior to joining Chamberlain Hrdlicka, he was an associate in PwC's M&A tax group focusing on corporate acquisitions, divestitures, and restructuring.

Siddiqi graduated from the University of Texas at Austin with a bachelors degree in government and a minor in biology. He earned his law degree from the South Texas College of Law Houston. When in law school, he served as a Tax Research Assistant to Dean Bruce McGovern and was an Editor for the Texas Journal of Business Law. He also received the Pro Bono Honors and the Houston Bar

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Association Section of Taxations Tax Fellow Scholarship. He then received an LL.M. in Taxation, graduating with distinction, from Georgetown University Law Center. He is a member of the State Bar of Texas, Taxation Section.