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**SNELL & WILMER ATTORNEY CARLENE LOWRY  
NAMED A 2010 NOLAN FELLOW**

**PHOENIX (January 15, 2010)** — Snell & Wilmer L.L.P. is pleased to announce that attorney Carlene Lowry (formerly Miller) has been selected as a 2010 Nolan Fellow by the American Bar Association Section of Taxation. Named for the late Jack Nolan, a dedicated and respected Tax Section member, the distinction is awarded to young lawyers who are actively involved in the Section and have demonstrated leadership qualities.

Lowry concentrates her practice on matters involving partnership, limited liability company, corporate and tax-exempt organization formation, structuring, and operational issues; employment tax (including Trust Fund Recovery Penalty); independent contractor/employee issues; debt relief; collections representation; and state and local tax issues. She received her B.S., *summa cum laude*, and J.D., *magna cum laude*, from the University of Arizona, and her LL.M. from New York University.

The American Bar Association Section of Taxation is the largest professional association of tax lawyers, with more than 23,000 members nationwide. Its goals include helping taxpayers better understand their rights and obligations under the tax laws and working to achieve a simplified tax system that is equitable and efficient.

With nearly 400,000 members, the American Bar Association is the largest voluntary professional membership organization in the world. As the national voice of the legal profession, the ABA works to improve the administration of justice, promotes programs that assist lawyers and judges in their work, accredits law schools, provides continuing legal education, and works to build public understanding around the world of the importance of the rule of law.

**About Snell & Wilmer L.L.P.**

Founded in 1938, Snell & Wilmer is a full-service business law firm with more than 400 attorneys practicing in eight offices throughout the western United States and in Mexico, including Phoenix and Tucson, Arizona; Los Angeles and Orange County, California; Denver, Colorado; Los Cabos, Mexico; Las Vegas, Nevada; and Salt Lake City, Utah. The firm represents clients ranging from large, publicly traded corporations to small businesses, individuals and entrepreneurs. For more information, visit [www.swlaw.com](http://www.swlaw.com).