

**Ada Ko**

Shareholder  
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**Practice Areas**

International Business Planning  
Mergers and Acquisitions  
International Taxation  
State and Local Taxation

With over 28 years of legal experience, Ada has broad experience counseling domestic and international clients on all aspects of corporate transactions, including mergers and acquisitions, financing, joint ventures and other business operations. Her practice emphasizes the tax aspects of cross-border business operations and investment transactions. Ada was formerly Tax Counsel to the largest city in the state of Washington. Ada has successfully tried tax cases before administrative and judicial tribunals.

Ada is active in the legal community and is a Past-President of the Tax Section of the Washington State Bar Association. Ada is also the Deputy Committee Coordinator of the Inter-Pacific Bar Association. In addition, Ada is an adjunct professor at the University of Washington Law School's Graduate Tax Program.

**Professional Experience**

Adjunct Professor of Law, University of Washington School of Law, Graduate Tax Program (Canada/U.S. Tax Issues); Former Adjunct Professor of Law, Seattle University School of Law (Real Estate)  
Instructor, Washington State Bankers Association (Debtor/Creditor Laws)  
Pro Tem Judge, Commissioner and Arbitrator: King County Superior Court, King County District Courts

**Admitted to Practice**

Washington (1983)

**Academics**

University of Washington (LL.M., Taxation, 1999)  
Seattle University (J.D., 1983)  
University of Washington (B.A., *cum laude*, 1975)

**Practice Group and Specialty Team Membership**

Canada Practice  
Taxation  
Business  
International Business  
Emerging Companies and Venture Investments

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## **Representative Transactions**

- Acts as U.S. counsel to one of the world's largest manufacturers of fitness equipment.
- Provides U.S. tax advice to foreign governments and foreign public pension funds investing in the United States.
- Provides public and private companies advice in structuring their cross border mergers and acquisitions.
- Provides U.S. tax and corporate advice to a U.S. aviation group in its domestic, international and commercial business transactions.
- Represents New Zealand fruit growers in franchising the growing of apple varieties in the U.S.
- Counsels U.S. software engineering company on providing services to the U.S. government's and foreign governments' space programs.
- Represents one of the largest dress manufacturers in the world.
- Represents a New Zealand fruit and vegetable cooperative in its importation of goods into the U.S.
- Advises Canadian companies involved in manufacturing, real estate, retail and other industries on structuring business operations in the U.S.
- Counseled U.S. medical device company in securing equity financing in the United Kingdom.
- Provided cross-border tax advice to a premier provider of Internet network services and its acquisition of an Australian e-commerce company.
- Represented several Washington municipalities and companies in state and local tax controversy matters.
- Advised public Internet company on worldwide tax and licensing issues.
- Represented a Canadian publicly-traded wine conglomerate with the acquisition and structured financing of the second largest wine producer in Washington state.

## **Speaking Engagements**

- "Significant Tax Issues to Consider Before Year End," Lane Powell Seminar, Seattle, November 2009
- "Tax Provisions in Federal and State Stimulus Programs," Lane Powell Seminar, Seattle, March 2009
- "Doing Business in China," The Seminar Group, Seattle, January 2009
- Chair and Moderator, Inter-Pacific Bar Association Annual Conference, Los Angeles, California - Tax Law Committee, April 2008
- Chair and Speaker, Inter-Pacific Bar Association Annual Conference, Beijing, China - Tax Law Committee, April 2007
- Chair and Moderator, Inter-Pacific Bar Association Annual Conference, Sydney, Australia - Tax Law Committee, May 2006
- Vice-Chair and Speaker, Inter-Pacific Bar Association Annual Conference, Bali, Indonesia - Tax Law Committee, May 2005

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Co-Chair, WSBA/WSCPA 2005 International Tax Conference, January 2005

“Tax Issues in Washington Mergers and Acquisitions,” National Business Institute, December 2004

Vice-Chair and Speaker, Inter-Pacific Bar Association Annual Conference, Seoul Korea - Banking, Finance, Aviation and Tax Law Committees, May 2004

Vice-Chair and Speaker, Inter-Pacific Bar Association Annual Conference, Hong Kong - Tax Law Committee, May 2002

Co-Chair, Washington State Bar Association CLE, “U.S.-Canada Cross-Border Venture Transactions,” March, 2001

Washington State Bar Association, Annual International Practice Section, November, 2000

On Camera Tax Advisor, PBS Series, “Serious Money” Program, KCTS-TV, March 31, 2000, providing the public tax advice with regards to investments.

### **Publications**

“Investing in Canada Through a U.S. Limited Liability Company: The Impact of New Paragraph 6 to Article IV of the Canada-U.S. Tax Treaty,” ABA Business Law eNewsletter, Summer 2009

“A National Sales Tax After Quill? A Proposal for State and Local Taxation Of the Sales of Goods and Services On the Internet,” *State Tax Notes*, July 5, 1999

### **Awards and Honors**

Named as one of *The Best Lawyers in America*®, Tax, 2011

### **Professional and Community Activities**

Immediate Past-President, Tax Section of the Washington State Bar Association

Inter-Pacific Bar Association, Deputy Committee Coordinator and Past-Chair of the Tax Law Committee

International Bar Association, Tax Committee

U.S. Law Firm Group, International Practice Committee and State and Local Tax Committees

Former Tax Counsel, City of Seattle, Specializing in State and Local Taxation

Canadian Tax Foundation

International Fiscal Association, Member of the United States and Canadian Branches

Canada-America Society