ELEANOR JEANINE PALMER

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PROFESSIONAL EXPERIENCE

Nationwide Insurance Company, Columbus, Ohio

National property and casualty and life insurance company headquartered in Columbus, Ohio.

Serior Counsel, Assistant General Counsel, Lead Counsel and Managing Counsel

Serve as a member of the Office of General Counsel's Corporate Tax team. Identify and manage Nationwide's tax exposure and provide counsel on tax matters related to business initiatives. Advise on tax controversies and credit negotiations with the Internal Revenue Service and state and local taxing jurisdictions. Assist with investment structuring, agent and executive compensation, vendor contract review and various projects presenting unintended tax consequences. Prepare memorandum as required to document advice. Serve as lead tax advisor in domestic mergers, acquisitions and dispositions — evaluate potential tax risks and provide legal structuring advice to mitigate negative tax consequences. In coordination with the Government Relations Team, keep abreast of federal, state and local legislation affecting the enterprise, our insurance agents or policyholders and advise the business units on the appropriate course of action.

Ernst & Young LLP, Columbus, Ohio

Major international accounting and consulting firm.

Consultant, Senior Consultant, and Manager

1998-2006

Assist clients with tax strategies to reduce federal and/or state income, sales/use, property, or employment taxes. Research applicable law and present findings in written memorandum. Model tax results in Excel spreadsheets and/or mock tax returns. Prepare presentation materials describing desired outcome, risk points and proposed solutions. Manage the implementation of long-term restructuring projects affecting multiple business units. Review factual backgrounds, investigate filing positions, assess potential risks, quantify tax exposures and recommend course of action to address issued raised as part of due diligence projects for buyers and sellers in multi-million dollar transactions.

EDUCATION

The Ohio State University Moritz College of Law, Columbus Ohio

Juris Doctor, 1998

The Ohio State University Fisher College of Business, Columbus, Ohio

Master of Business Administration, 1998

Oakwood University, Huntsville, Alabama

• Bachelor of Science, cum laude, Accounting, 1994

MEMBERSHIPS/AFFILIATIONS

Ohio Bar Admission 1998

United Way -- Key Club, 2005-2011, Young Leaders Group, 2009-2011

United Way of Central Ohio, Kindergarten Readiness Committee, 2008 to present

Oakwood University Alumni Association, Regional Vice President and Board Member, 2009 to present

Precious Jewels Early Learning Center, Board Chair, 2006-2008

Ephesus Seventh-day Adventist Church, Board Member, 2004-2008 - Finance Committee, Strategic Planning Committee member

Leadership Columbus, Class of 2012

African American Leadership Academy, Class of 2008

Nationwide's Political Action Committee Advisory Board, 2011

Project Mentor (Columbus City Schools mentorship program) participant, 2007 to present

Columbus Bar Association, Women Lawyers of Franklin County and Business Tax Committee member

John Mercer Langston Bar Association