

#### Practice Areas

- Appellate Law
- Commercial Litigation
- Construction Law
- Tax Controversy & Litigation
- Energy and Maritime
- Energy Litigation
- State and Local Tax Planning & Controversy
- Tax

#### Education

- Georgetown University Law Center - Executive LL.M. in Tax
- University of Texas School of Law - Juris Doctorate
- University of Texas-Pan American - Bachelor of Business Administration

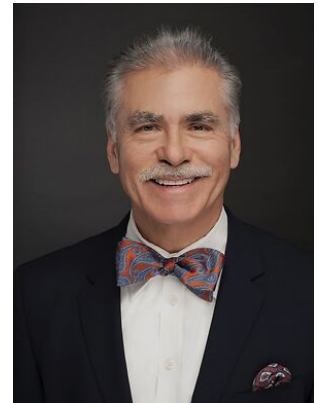
#### Honors

- Included on Thomson Reuters list of "Texas Super Lawyers" - 2007-2023
- AV Rated - Preeminent, Martindale-Hubbell, 2012-2023
- Named a "Top Lawyer" by Houstonia Magazine, 2019-2022

## David N. Calvillo

Shareholder  
Houston

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David Calvillo delivers a multidisciplinary perspective to his clients from the Firm's offices in Houston and San Antonio.

As an accomplished board-certified civil trial lawyer, professional neutral, Certified Public Accountant, and certified valuation professional, David brings a variety of skill sets and focused passion to his practice. He has successfully tried, litigated, and arbitrated matters in diverse practice areas, including breach of contract, federal tax, property tax, business separation, business torts, construction, shareholder rights, professional negligence, personal injury and wrongful death, employment, debt collection, and intellectual property matters.

David is also an experienced professional neutral and actively serves as an arbitrator in commercial, construction, employment, international, and health law disputes with the American Arbitration Association, the American Health Lawyer's Association, and in court-appointed and party-selected disputes. As a mediator, David has conducted thousands of mediations and has earned the recognition of his peers as a Distinguished Credentialed Mediator. Fluent in Spanish, he is one of the few truly bilingual mediators and bilingual arbitrators available throughout the State of Texas. His multidisciplinary expertise has earned him the attention of his colleagues and Texas courts, who have tapped him to serve as a Special Discovery Master and Receiver in scores of complex litigation matters.

David's training and experience with the world's largest public accounting firms as a financial auditor and tax professional as well as his expertise in business valuation, make him uniquely suited to advise and represent clients in financial and tax matters, including in tax controversy and litigation.

David serves on the Board of Directors of the State Bar of Texas. The State Bar of Texas is governed by a board of directors who address issues of concern to the entire legal profession in the State of Texas. He also serves as Director of the Hispanic Bar Association of Houston, as an Elected Member of the American Law Institute, and as the Immediate Past President of the St. Thomas More Society of Houston.

#### Bar Admissions

- State Bar of Texas - 1989

#### Court Admissions

- United States District Court - Eastern, Northern, Southern, Western Districts of Texas
- United States Court of Appeals - Fifth Circuit
- United States Tax Court
- United States Court of Federal Claims

#### Clerkships

- Supreme Court of Texas - Justice James P. Wallace - Judicial Intern

## **David N. Calvillo, *Continued***

David previously served the legal profession as an Exam Commissioner for the Civil Trial Specialization Committee of the Texas Board of Legal Specialization, as a member of the Council of the ADR Section and Council of the Hispanic Issues Section of the State Bar of Texas. He also previously served as the Chair of the region's State Bar of Texas Grievance Committee.

David is called to participate in and contribute his talents to the community, including serving his parishes throughout the years as a member of the Finance Committee, Pastoral Council, and in various ministries. He has also served as an officer and President of the Board of Directors for the local Boy's and Girl's Club, youth sports coach, and currently serves as a fully trained Assistant Scoutmaster with his sons' and daughter's Boy Scout Troops. He was also a charter member of the Board of Contributors for a historic South Texas newspaper.

A native of the Rio Grande Valley in deep South Texas, David Calvillo is also proudly bicultural and bilingual.

*Totus Tuus.*

#### **Representative Matters**

##### **COMMERCIAL DISPUTES**

- Represented a state-wide health care provider in a jury trial obtaining a favorable jury verdict and judgment resulting in a finding of fraud, conversion, and breach of fiduciary duty after presenting detailed forensic accounting evidence to the jury
- Defended a business owner in a multi-million-dollar collection action resulting in the voluntary dismissal of the claim after asserting and developing counterclaims for usury and other lender liability causes of action
- Represented a multi-national food products company and its Mexican affiliate in a cross-border contractual dispute exonerating the company of the original claim and obtaining a sizable favorable jury verdict and judgment on its counterclaim for fraud
- Represented a commercial landowner obtaining a favorable sizable jury verdict and judgment against a national telecommunications carrier and others in a slander of title and business tort action
- Represented a European winemaker and vineyard in a contractual dispute with a Texas-based company in obtaining a dismissal for lack of personal jurisdiction due to the company's lack of sufficient connection with the United States

## David N. Calvillo, *Continued*

- Represented a national real estate developer asserting claims of interference with existing and prospective contracts resulting in a substantial confidential settlement midway through an expected lengthy jury trial
- Defended an entrepreneur against allegations of various business torts and purported violations of the Computer Fraud and Abuse Act resulting in a nominal nuisance pretrial settlement after favorable court rulings

## TAX

### Tax Controversy and Litigation

- Successful representation of individual taxpayer in U.S. Tax Court relating to classification of wages resulting in a full concession adopting the taxpayer's position
- Favorable resolution of litigation in connection with challenges to county appraisal district's proposed tax valuation of major energy company administrative headquarters
- Favorable resolution of litigation involving purported property tax situs of company vehicular fleet
- Favorable resolution of litigation involving property tax situs of international airlines' fleet
- Counseling clients on asserting tax refund claims for overpayment of fuels and income taxes
- Representation of individual and corporate taxpayers in administrative matters before the Internal Revenue Service in audits, examinations, and Collection Due Process hearings

### Nonprofit/ Tax Exempt Organizations

- Formed nonprofit entities and secured favorable determinations by the Internal Revenue Service of tax-exempt status
- Counseling clients on governance and compliance matters

### Tax Planning

- Counselling clients on cross-border structuring incorporating business, income and estate tax planning to minimize overall global tax liability
- Consulting with non-U.S. investors on business structure and operations to maximize business opportunities while minimizing overall tax liability and ensuring compliance with applicable obligations

### Federal Tax Compliance

- Performed applicable research and prepared thousands of individual, corporate, and partnership federal, state, and city income tax and federal and state employment tax returns
- Counselling tax professionals in the tax compliance aspect of federal and state tax issues

## CONSTRUCTION

## David N. Calvillo, *Continued*

- Represented an owner, a governmental entity, in a construction defects action brought against the architects, engineers, and contractors resulting in a full recovery of the relevant insurance policies
- Defended an engineer against allegations of design defects in a series of commercial projects throughout the State of Texas resulting in a very favorable nuisance settlement
- Defended an architect against allegations of design defects in a custom residential project resulting in a favorable nominal nuisance settlement

### SPECIAL MASTER

- Appointed as a Special Discovery Master in over two dozen commercial construction cases by multiple state district courts to assist the courts in resolving discovery disputes
- Appointed as a Discovery Master in an automotive products liability action brought against a global automaker and a well-known industry supplier of technology
- Appointed as a Special Master to issue a Report and Recommendation to the Court on the applicability of privacy restrictions to the production of detailed medical and financial records

### RECEIVERSHIPS

- Appointed as a Receiver to preserve the marital estate, including the management and operation of the family's statewide ambulance business monitoring and approving only reasonable and necessary business expenses
- Appointed as a Receiver to gather financial information and related data to provide the court with valuations for several ongoing energy-related businesses located throughout North America
- Appointed as a Receiver to collect a judgment rendered against an ongoing health care business
- Appointed as a Receiver to preserve the marital estate, including managing and operating the family's extensive real estate development business, and to manage and initiate litigation to preserve and maximize the value of the estate
- Selected as a Receiver for the benefit of a European creditor to preserve the collateral securing large loans advanced to a health care practice, including liquidating assets to satisfy the debt
- Selected as a Receiver for the benefit of a nationwide lending institution to preserve collateral and maximize its value, including the management and operation of an apartment complex located in deep South Texas

### PERSONAL INJURY

- Secured a multi-million dollar recovery for the surviving family members of a deceased in a wrongful death and survivorship action resulting from a tractor-trailer collision
- Defended a nationwide transportation company in deep South Texas and obtained a fully favorable verdict and judgment exonerating its driver and the company from allegations of negligence
- Represented an individual severely injured in a vehicular collision with a tractor-trailer owned by a nationwide transportation company and accepted a substantial settlement during the jury trial

## David N. Calvillo, *Continued*

- Prosecuted a medical malpractice and medical device products liability action resulting in the health care provider's insurance carrier tendering its full policy limits as well as an abundant settlement by the device manufacturer
- Defended a nationwide poultry company in deep South Texas and obtained a defense verdict and judgment exonerating the company and its driver from allegations of negligence

### Professional Affiliations

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- American Law Institute - elected member
  - American Board of Trial Advocates
  - State Bar of Texas - Board of Directors; Council - ADR Section
  - Hispanic National Bar Association - former National Membership Chair
  - Mexican American Bar Association - former State Treasurer
  - National Association of Certified Valuation Analysts
  - Institute for Transnational Arbitration
  - American Arbitration Association - Roster of Neutrals
  - American Health Lawyers Association - Roster of Neutrals
  - Hispanic Bar Association of Houston - Board of Directors
  - Texas Bar Foundation - Fellow
  - St. Thomas More Society of Houston - President (2020-2021), Member
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