

About the Authors

Matthew Queen serves as General Counsel for Venture Captive Management, LLC, and is a regular speaker at domestic and international captive insurance and alternative risk financing conferences. He consults with middle market CEOs and business owners regarding taxation, risk financing, insurance defense litigation, and international business transactions. His practice focuses on corporate regulatory and transactional matters for a variety of captive insurance companies and risk retention groups. In addition to this treatise, Matthew has authored several technical articles exploring applications of captive insurance to emerging markets and navigating captive insurance companies through changes to the tax code.

A band nerd at heart (trombone), Matthew graduated from the Georgia Institute of Technology with a Bachelor of Science in Business Management and then completed his Juris Doctorate and Masters of Taxation at Georgia State University. He is happily married and enjoys Olympic weightlifting as well as hiking through the Georgia mountains.

Light Townsend is an attorney with the firm Drummond Wehle Yonge, LLP, in Tampa, Florida. Light's clients include small to medium-sized businesses—and the individuals who own and run them. He focuses his practice on assisting these clients in understanding and complying with complex federal tax planning, particularly as it relates to estate planning, business planning, succession planning, wealth preservation, risk management, and asset protection. In addition to his work on this treatise, Light is an active member in the Florida Bar Tax Section, helping to write technical advice memoranda and comments regarding changes in the tax code.

As a graduate research assistant for Philip Postlewaite, Light edited the eighth edition of Professor Postlewaite's West-published treatise *Partnership Taxation*.

Light received his LLM in Taxation with Honors from Northwestern University Pritzker College of Law, his Juris Doctorate from Florida State University, and his Bachelor of Science from Auburn University. He enjoys fishing, cooking, and playing the guitar in his free time.