

## Bancroft

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To Bancroft partner Paul Clement, the work of an appellate lawyer is like a "translation service," turning a complex, specialized record into a narrative "that makes sense to generalist federal judges."

With more than 65 U.S. Supreme Court arguments under his belt — 16 during the past two terms alone — Clement represents clients ranging from megacorporations such as Exxon Mobil Corp. and General Electric Co. to a little girl of Cherokee descent whose fate now rests in the hands of the high court.

The solicitor general from 2005 until 2008, Clement is the highest-profile member of 15-lawyer appellate boutique Bancroft. The firm's small size has its advantages. "The conflicts footprint is much more manageable," said Clement, a former King & Spalding partner who joined Bancroft in 2011. "If you want to stay busy [as an appellate lawyer], you have to do work for a large number of clients."

In March, Clement defended the constitutionality of the law barring federal benefits for same-sex couples before the high court on behalf of the Bipartisan Legal Advisory Group, led by House Republicans. A decision is pending.

The next month, Clement represented the guardian ad litem of a little girl in a case pitting her adoptive family against her biological father, a member of the Cherokee Nation, who convinced a lower court to undo the adoption although he abandoned the girl before birth. He urged the court to return the girl to her adoptive family.

Clement scored a unanimous win on May 20 in a tax case for client the energy and utility holding company PPL Corp. in a case involving a \$39 million foreign tax credit. Domestic corporations, PPL's lawyers said in their Supreme Court petition, claim tens of billions of dollars annually in foreign tax credits. The Supreme Court reversed the U.S. Court of Appeals for the Third Circuit in a holding with implications for other utilities that were hit with the same British "windfall" tax.

"It's always nice to beat the IRS," Clement said. It was the firm's second unanimous victory for PPL in the past two Supreme Court terms.

Clement also helped persuade a divided Supreme Court last June to rule for client GlaxoSmithKline PLC that sales representatives for the company were exempt from overtime pay under the Fair Labor Standards Act. The 5-4 ruling in *Christopher v. SmithKline Beecham* was a major victory for the pharmaceutical company, which was facing 67 overtime class actions and could have been liable for millions of dollars in claims.