

Member Profile: Meet Erica Horn



- **Age:** 52. “The prime of my life!”
- **Resides in** Lexington, where she is counsel for the law firm Stoll Keenon Ogden PLLC.
- **Mom** to an adult daughter, Bethany.
- **Graduate of** Transylvania University and University of Kentucky College of Law (JD).
- **In the profession**, she is an attorney and a CPA, and is active with several professional organizations including the American Bar Association, Kentucky and Franklin County Bar Associations, AICPA, Council on State Taxation, Institute for Professionals in Taxation and KyCPA.
- **In the community**, she serves on the boards of the Kentucky Higher Education Assistance Authority, Kentucky Higher Education Student Loan Corporation, Kentucky Affordable Prepaid Tuition, and Beaumont Learning Center. She is the co-founder and president of Faith Feeds of Kentucky, Inc.

You are an active volunteer in your community and profession. What’s your passion?

EH: My passion is helping other people. Because my law practice is corporate in nature, helping people at work comes in the way of getting to know those with whom I work and helping or supporting them when I can.

My current passion is a non-profit that I’ve been involved in since inception called Faith Feeds. We gather excess fresh food that would otherwise go to waste and provide it to people who have limited access to food. Since June 2010, we have collected and distributed over 112,000 pounds of food. It’s one of the most rewarding groups I have been involved in. We need volunteers if anyone is interested.

Q. You are a CPA and an attorney ... not to get too chicken-or-the-egg here, but which came first?

EH: When I was about 13, for reasons not completely known, I decided I wanted to be a lawyer (great age at which to make career decisions). When I was in college, I had three different professors approach me about potential majors: English, Economics and Business Administration/Accounting. I liked accounting, and, I am one of the lucky ones – I found it easy. Thus, I decided to go the accounting route. My thought process was that I would be able to get a job right out of college, make and save some money and then go to law school. Well, after a lot of blood, sweat and tears (while nothing like today, the economy at the time wasn’t good), I got a job, made some money,

spent the money and then went to law school!

Before law school, I worked for four years at Alexander Grant/Grant Thornton/Peat Marwick/KPMG – pick a name, any name – primarily in the auditing group. However, because we were a small office, I also had a chance to do individual, partnership and corporate tax returns. I definitely preferred auditing. When I was interviewing with law firms they all assumed I wanted to do “tax law” because I was a CPA. However, I had *zero* interest in tax law and made that very clear.

I started my career doing litigation and had a few non-“Law & Order” moments, which I will describe below. But, within just a short period of time, the firm was involved in a huge case involving the failure of a life insurance company. The independent auditors were implicated in the failure. I spent my next five years reviewing audit work papers and taking depositions of audit staff, managers and partners – something I was uniquely qualified to do since I had done it before and understood the language. Also, I used a lot of the business knowledge I had gained while working in public accounting in that litigation. The case ultimately settled but it was quite the ride.

Before the insurance company case, I had started doing some state and local tax work. Now, for the last 15 years, I have been doing almost all state and local *tax law*. Isn’t it funny the way life turns out? I have, however, had the opportunity to practice accounting malpractice *defense* as well.

My tax practice is a lot of fun. Again, the knowledge and information

I gained about business generally and my experience with tax return preparation has strengthened my abilities in the tax area. I've worked on corporate income, sales and use, property, severance and other Kentucky taxes. I've looked at issues ranging from sales taxation of bedside commodes to the application of Kentucky's multi-channel video programming tax to streaming video. My favorite client quote is, "If anyone in the General Assembly had to use a bedside commode there would be no sales tax on one!"

Q. What's it like being a female professional in not one, but two, historically male-dominated professions?

EH: That's not a question or issue that I think about very much. Being

a professional is hard – whether you are male or female, married or single, white or a minority, gay or straight – it's just hard. My approach has been to work hard, establish good relationships with clients and colleagues, enjoy the people with whom you work and *try* to let the other stuff go.

Q. Had any Law & Order moments – great dramas or twists - in the courtroom?

EH: As a young lawyer, I was second chair at a trial involving a man who died in a one person car accident on the Fourth of July. The police report indicated that he had a blood-alcohol level in excess of the legal limit.

We represented the insurance company, who was, in the words of the plaintiff's attorney, "refusin' to

pay this wida (aka "widow") what is do and owin' to her." The attorneys finished putting on their case, and the jury left the courtroom to deliberate. I went quickly to the restroom, but within less than five minutes *and* before I got back to the courtroom the jury had (1) returned to the courtroom, (2) announced its verdict; and (3) had been dismissed. I couldn't believe it! Bet you can guess the verdict.

Q. Assuming that you have any free time ... what do you like to do for fun?

EH: When I combine work with the various professional and community organizations in which I am engaged, I do not have a lot of free time, but when I do, I enjoy being with my family and watching TV.



Erica Horn is the co-founder of Faith Feeds of Kentucky. Pictured here are some of the donations, collected by volunteers for distribution to the needy.