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Future Proofing Compliance: U.S. Export Controls and Sanctions - Updates for 2026

2026 ATCC Conference

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Agenda

1. Introduction – Why These Topics Matter
2. OFAC Sanctions Summary
3. Key Updates on OFAC Sanctions
4. Export Controls Overview
5. Key Export Controls Update
6. Key Takeaways

Why Are We Here?



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- Trade laws are being increasingly used to help protect national security and U.S. policy interests
- Trade laws have extraterritorial reach and non-U.S. persons must comply with them
- Trade laws are complicated
- Companies and individuals can be held liable even when they did not know an activity was prohibited
- Penalties for violations can be severe (even for administrative violations)
- The government, customers, and competitors are watching; uptick in enforcement

U.S. Agencies Involved in Trade Laws

Agency	Jurisdiction	Applicable Regulation
DDTC	Controls <u>defense</u> articles and defense services	International Traffic in Arms Regulations (“ITAR”) (22 CFR Part 120 et. seq.)
BIS	Controls export and re-export of most <u>commercial items</u> and <u>“dual use” items</u> (items having both commercial and military applications); also enforces sanctions and antiboycott laws	Export Administration Regulations (“EAR”) (15 CFR Part 730 et. seq.)
OFAC	Administers and enforces <u>sanctions</u> against targeted countries, individuals, companies, etc. that threaten U.S. national security or foreign policy	Foreign Assets Control Regulations (31 CFR Part 500 et. seq.)
Census	Compiles U.S. <u>export statistics</u> and oversees export clearance process through the Automated Export System (“AES”)	Foreign Trade Regulations (“FTR”) (15 CFR Part 30)
CBP	Serves as a <u>“gatekeeper,”</u> assisting with the enforcement of imports and exports, including seizing and detaining shipments	U.S. Customs Regulations (19 CFR Parts 1-199)

OFAC Sanctions Summary

OFAC Regulations

- Code of Federal Regulations, Title 31, Parts 500 to 599
- There are separate OFAC regulations governing each sanctions program
- Sanctions on some countries are covered by multiple regulations (*e.g.*, Iran, Non-Proliferation)
 - Currently OFAC administers numerous sanctions programs implemented through statutes, hundreds of Executive Orders, and multiple sets of regulations

Jurisdictional Reach of U.S. Sanctions

Apply to:

- U.S. Citizens (wherever located)
- U.S. Permanent Residents (“green card” holders)
- Anyone located in the U.S., regardless of citizenship
- Employees of U.S. companies while representing the employer
- Foreign branches of U.S. companies
- In some cases, foreign subsidiaries of U.S. companies
- Increasingly, companies with no touchpoints with the U.S. (e.g., foreign financial institutions)



Penalties for OFAC Violations

Type of Penalties	Corporate	Individual
Criminal	<p>Up to \$10,000,000 per violation</p> <p>Forfeiture of funds/property involved</p> <p>Suspension or revocation of export license</p>	<p>Up to \$10,000,000 per violation</p> <p>10-30 years imprisonment</p> <p>Forfeiture of funds/property involved</p> <p>Suspension or revocation of export privileges</p>
Civil	<p>From \$377,700 or 2x value of transaction up to \$1,876,699 per violation</p> <p>Forfeiture of funds/property involved</p> <p>Suspension or revocation of export license</p>	<p>From \$377,700 or 2x value of transaction up to \$1,876,699 per violation</p> <p>Forfeiture of funds/property involved</p> <p>Suspension or revocation of export privileges</p>

U.S. Sanctions and Embargoes

General Types of Sanctions Programs:

- Asset Freezes, Financial Sanctions, Prohibitions on Foreign Investment
- Import and/or Export Embargoes
- OFAC and BIS



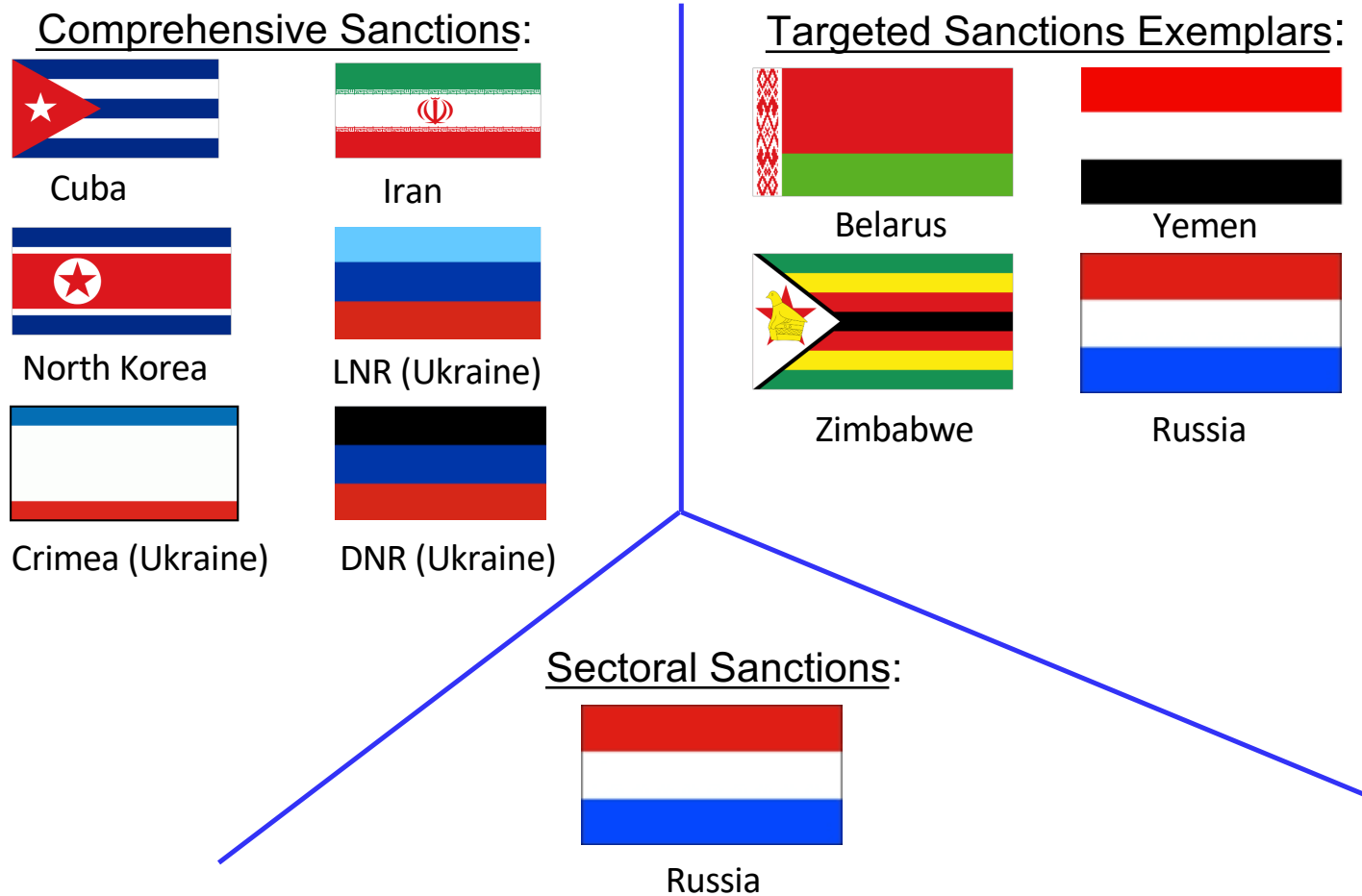
U.S. Sanctions and Embargoes

- Umbrella – applies to both ITAR- and EAR-controlled articles and related technical data and services
- Limited interactions allowed (without a license from Treasury) with parties or countries subject to comprehensive OFAC sanctions programs
- Key to OFAC compliance is to screen transactions and avoid problem countries
- Beware of “facilitation”

Types of Sanctions Programs

- “Primary” Sanctions
 - Comprehensive Embargoes
 - Target countries, regions, and/or individuals and entities
 - Prohibit effectively all trade, transactions, and “facilitation”
 - Usually include “blocking” or asset freezing provisions
 - Limited Embargoes
 - Usually target only certain types of trade or transactions with particular countries or designated persons
 - “Sectoral” Sanctions
 - Relatively new form of sanctions focused on certain economic sectors of target countries

Types of Sanctions Programs



Types of Sanctions Programs

“Secondary” Sanctions

- Impose consequences for specified activities (*n.b.*, not prohibitions)
- May apply to both U.S. and non-U.S. persons
 - Principally designed to target certain types of activities by non-U.S. persons
- Sanctions (*n.b.*, not penalties)
 - Sanctioned person is blocked (*i.e.*, subject to travel bans and/or asset freezing) or prohibited from participating in various aspects of U.S. economy (*e.g.*, banking system)

Helpful Hints

- OFAC's Website (ofac.treasury.gov)
 - General Licenses
 - Frequently Asked Questions (FAQs)
 - Interpretive Guidance
 - Recent Actions
 - Press Center
- ***Many general licenses are found on the website only and are not incorporated in Regulations!***
 - Allows flexibility in issuing and revoking general licenses compared to publishing an amendment to the Regulations in a Federal Register notice

Key Updates on OFAC Sanctions

I. Russia

Overview of Russia Sanctions - OFAC

The economic sanctions relating to the Russian invasion of Ukraine are being implemented through two sets of regulations:

- Russian Harmful Foreign Activities Sanctions Regulations (**RuHSR**); and,
- Ukraine-/Russia Related Sanctions Regulations (**Ukraine Sanctions**)

as well as through Executive Orders, directives, and numerous general licenses.

Exemplar Prohibitions in OFAC Russia Sanctions

Import Restrictions on Goods from Russia or that are of Russian origin

- Import ban on crude oil, petroleum, and related energy products (gold added June 28, 2022)
- Import ban on items from key sectors (e.g., seafood, alcohol, and non-industrial diamonds)

Restrictions on the Export of Services to Russia

- Export ban on various IT-related services (June 12, 2024, Determination under E.O. 14071)
- Export ban on accounting services, trust and corporate formation services, and management consulting services (E.O. 14071, effective June 7, 2022)

Restrictions Regarding Financial Institutions, Financial Transactions, and Related Transactions with Russia

- Investment prohibition
- Prohibition relating to U.S. dollar denominated banknotes
- New debt and equity restrictions
- Designations of financial institutions, and executives and board members of financial institutions, as Specially Designated Nationals (SDNs)

Tri-Seal Compliance Note

In March 2024, OFAC, in collaboration with BIS and the DOJ, published a Tri-Seal Compliance note: [Obligations of foreign-based persons to comply with U.S. sanctions and export control laws](#)

- Warns that sanctions “create legal exposure not only for U.S. persons, but also for non-U.S. companies who continue to engage with sanctioned jurisdictions or persons in violation of applicable laws.”
- Details coordinated efforts of OFAC, BIS, and DOJ to bring sanctions and enforcement actions against non-U.S. persons acting in contravention of U.S. policy.



Recent Key General Licenses (“GLs”) in Russia Sanctions

- **GL 131A:** Authorizing Certain Transactions for the Negotiation of and Entry Into Contingent Contracts for the Sale of Lukoil International GmbH and Related Maintenance Activities.
 - Authorization is extended through Jan. 17, 2026;
 - Authorizes all blocked accounts of Lukoil International GmbH, or any entity in which it owns, directly or indirectly, a 50 percent or greater interest, that are located outside the Russian Federation to be used, debited or credited in connection with authorized transactions; and
 - Prohibits the transfer of funds to any person or account located in the Russian Federation in connection with authorized transactions.
- **GL 128B:** Until April 29, 2026, U.S. companies and banks may continue doing ordinary business and payments with Lukoil-owned gas stations outside Russia, specifically those owned by Lukoil International GmbH (LIG) and its non-Russian subsidiaries.
 - Banks are now authorized to use, debit, or credit blocked accounts for the LIG Entities.
 - Issued FAQ 1225 to explain this GL further.

Alerts/Advisories Specifically for Oil & Gas Industry (and Banks)

OFAC issued:

- Advisory for the Maritime Oil Industry and Related Sectors ([October 21, 2024](#)): warning of “shadow trade” and providing recommendations on best practices.

In separate alerts, OFAC also:

- “warn[ed] foreign jurisdictions and financial institutions about Russia’s attempts to evade sanctions by opening new overseas branches and subsidiaries of Russian financial institutions” ([Sept. 4, 2024](#)); and
- “warn[ed] foreign jurisdictions and financial institutions about the sanctions risks of joining the Russian financial messaging system,” which OFAC alleges the Central Bank of Russia (CBR) created in 2014, following Russia’s invasion of Crimea, with the express purpose of diminishing the effect of sanctions imposed by the U.S. and its allies ([Nov. 21, 2024](#)).

II. Venezuela

Current State of U.S. Sanctions Against Venezuela

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- During the Obama Administration, U.S. gov't progressively strengthened sanctions in an effort to exert pressure on Maduro regime
- Oct. 2023 → Maduro reps and the leading Venezuelan opposition party (Unitary Platform) reached agreement that competitive presidential elections would be held in 2024
- In response, the U.S. implemented partial/conditional relaxation of certain sanctions against Venezuela in recognition of efforts by the Maduro gov't to improve democratic processes in Venezuela
 - Significantly, General License 44 authorized (through April 18, 2024) all transactions involving the oil and gas sector of Venezuela, including PdVSA
- After the election in Venezuela, which the U.S. described as "[fraudulent](#)," OFAC allowed GL 44 to expire and designated additional Venezuelan persons.

Current State of U.S. Sanctions Against Venezuela

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The state of Venezuelan Sanctions is dynamic and will likely be changing based on the recent capture of President Maduro.

OFAC received the below question and answered as follows:

FAQ 1218: *How is Treasury planning to implement the President's February 26 announcement on energy-related authorizations in Venezuela?*

- Treasury has responded that it is “preparing to take action to wind-down General License 41 and other specific licenses as appropriate. We will issue additional guidance to assist implementation concurrent with any changes to the authorization(s).”
 - GL 41: Authorized the wind-down of certain transactions related to the operation and management of Chevron Corporation’s joint venture with Petróleos de Venezuela, S.A. (“PdVSA”)
- Released on March 2, 2025



Current State of U.S. Sanctions Against Venezuela

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- The Department of Energy has [stated](#) that “[t]he only oil transported in and out of Venezuela will be through legitimate and authorized channels consistent with U.S. law and national security.”
- Additionally, the DOE [stated](#) that “[t]he United States is selectively rolling back sanctions to enable the transport and sale of Venezuelan crude and oil products to global markets.”
 - Currently Venezuela sanctions remain in place and U.S. companies/ persons should **not** take action without the proper license authorization until the regulations have been amended.
- OFAC has already [issued](#) (post-Maduro capture) at least two specific licenses for oil companies (Vitol and Trafigura) to sell Venezuelan oil. Additional licenses are expected.

Evolving Sanctions Regime

- Treat Venezuela authorizations as subject to continual change
- Operational controls for 2026
 - Continue to screen
 - Document reliance on authorizations (whether specific or general licenses)
 - Monitor OFAC FAQs/GLs closely
 - Engage with the U.S. gov't if license is needed

III. Iran

Current State of U.S. Sanctions Against Iran

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- Amid the rising protests, OFAC sanctioned key Iranian leaders
 - The Secretary of the Treasury has asserted that it “will use every tool to target those behind the regime’s tyrannical oppression of human rights”
- Sanctioned 18 individuals and entities tied to Iran’s “shadow banking” networks that have allegedly laundered proceeds from Iranian petroleum and petrochemical sales
- Key red flags: AIS disabling/spoofing, ship-to-ship (STS) transfers, document falsification (origin/insurance), complex shell-company ownership and flag changes

Current State of U.S. Sanctions Against Iran

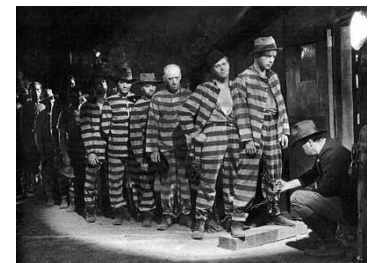
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- OFAC has issued [guidance](#) for Shipping and Maritime Stakeholders on Detecting and Mitigating Iranian Oil Sanctions Evasion
- OFAC has designated numerous entities and individuals for:
 - participating in [illicit networks](#) engaged in Iranian Petroleum Trade;
 - being part of Iran’s “[shadow fleet](#)” transporting illicit Iranian petroleum to foreign markets;
 - [trading](#) in Iran’s petroleum to advance its nuclear program;
 - being involved in the trade of Iranian [energy products](#) that generates revenue for the Iranian regime;
 - and more!

Overview of U.S. Export Controls

Export Controls – Why Do They Matter?

- Strict liability (*i.e.*, intentions are irrelevant)
- Criminal and Civil Penalties
 - (Civil): Up to ~\$1.2 million *per* violation, or twice the value of each transaction that violates the law
 - (Criminal): Up to 20 years in prison
- Revocation of Export Privileges
- Negative Publicity



Penalties for EAR Violations

EAR PENALTIES (including Antiboycott)		
Type of Penalty	Corporate	Individual
Criminal	Up to \$1,000,000 per violation	Up to \$1,000,000 and/or up to 20 years imprisonment per violation
Civil	<p>Up to greater of \$377,700 per violation or 2x value of transaction</p> <p>Suspension or revocation of export privileges</p> <p>Seizure and forfeiture of goods</p> <p>Possible deportation of Foreign Person employees</p>	<p>Up to greater of \$377,700 per violation or 2x value of transaction</p> <p>Suspension or revocation of export privileges</p> <p>Seizure and forfeiture of goods</p> <p>Possible deportation of Foreign Person employees</p>

Penalties for ITAR Violations

ITAR PENALTIES		
Type of Penalty	Corporate	Individual
Criminal	Up to \$1,000,000 per violation	Up to \$1,000,000 per violation and/or up to 20 years imprisonment per violation
Civil	The greater of \$1,271,078 or twice the value of the transaction Denial of export privileges Debarment from federal contracting	The greater of \$1,271,078 or twice the value of the transaction Denial of export privileges Debarment from federal contracting

What is an Export?

- Export transactions include:
 - Items being sent out of the U.S., even temporarily
 - Shipment of foreign-origin items after being repaired in the U.S.
 - E-mails, phone conversations, internet uploads and downloads

- Exports also include releases of technology or software to foreign nationals in the U.S. or abroad (*i.e.*, “**deemed exports**”)
 - Visual inspection by foreign nationals of U.S.-origin technology and facilities
 - Access to technical data

- A foreign person is anyone who is not one of the following:
 - (1) U.S. citizen;
 - (2) A lawful U.S. permanent resident (*i.e.*, a “green card” holder);
or
 - (3) Some type of protected individual (*e.g.*, refugee)

Items Controlled by the ITAR and EAR

ITAR = “Military” Items

- Military items listed in the U.S. Munitions List (**USML**)
- Controls defense articles, technical data, and defense services



EAR = “Dual-Use” and Commercial Items

- “Dual-Use”: items with both commercial and military (or nuclear) applications, and listed in the Commerce Control List (**CCL**)
- An item subject to the EAR but not on the CCL is designated “**EAR99**”



Overview of ITAR

ITAR – Overview of Controls

- Exports under the ITAR include:
 - Sending or taking defense articles out of the U.S. in any manner
 - Disclosing (including oral or visual disclosure) or transferring technical data to a foreign person, whether in the U.S. or abroad
 - Performing a defense service on behalf of, or for the benefit of, a foreign person, whether in the U.S. or abroad
- Military items that could be subject to the ITAR:
 - U.S.-origin military items, *wherever located*
 - Foreign-made military items incorporating *any* U.S. military content
 - Unlike the EAR, the ITAR has no *de minimis* rule (*i.e.*, no minimum threshold)
- Items that are subject to the ITAR are listed on the USML

ITAR AUKUS Exemptions — Final Rule (Effective Dec. 30, 2025)

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- Finalized ITAR § 126.7 exemption framework for defense trade/cooperation among Australia, the UK, and the U.S. (with conditions)
- Transfers must be to/within the physical territory of the AUKUS partners and involve eligible parties (DDTC registrants, specified government departments/agencies, and Authorized Users)
- The Excluded Technology List (ETL) identifies defense articles/services that are ineligible for transfer under ITAR § 126.7
- The final rule adds a separate pathway for certain reexports/retransfers/temporary imports supporting AUKUS armed forces (subject to ITAR § 126.7(d))
- "License-free" does not mean "requirement-free" - destination control statements, recordkeeping, and other legal/security requirements still apply

Overview of EAR

EAR - Overview of Controls

Subject to the EAR

- Items not subject to the exclusive jurisdiction of another agency (e.g., DDTTC)
- All items in the United States (including in transit)
- All U.S.-origin items, wherever located
- Foreign-made items that incorporate controlled U.S.-origin items
 - Unless *de minimis* rules apply (>0%, >10%, or >25%, depending on the product and country)
- Certain foreign-made direct products of U.S.-origin technology or software

EAR – Key Updates and Trends

Affiliates Rule

- Affiliates Rule issued on Sept. 29, 2025: extends certain Entity List/MEU List and SDN-related EAR restrictions to foreign affiliates that are 50%+ owned (directly/indirectly; including aggregated ownership)
- Requires ownership diligence beyond name screening
- Covered affiliates inherit license requirements, license exception availability, and license review policy of the listed owner (most restrictive standard)
- Stayed/suspended effective Nov. 10, 2025, through Nov. 9, 2026
- Scheduled to be reimposed on Nov. 10, 2026, absent extension or revision

China Controls: Advanced Computing & Semiconductor Manufacturing (2024–2025)

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- BIS expanded controls on advanced computing items and semiconductor manufacturing equipment; added/revised ECCNs and reasons for control
- Added/refined FDPRs and footnote designations to capture certain foreign-produced items connected to advanced-node IC production
- Added controls for high bandwidth memory (HBM) and clarified certain software keys/tools relevant to controlled items
- Amendments/clarifications addressed compliance timing and due diligence expectations for supply chain actors
- Program impact: classification discipline, end-use/end-user diligence, and supply-chain visibility for China-related flows

China Controls: Supply-Chain Due Diligence for Advanced ICs

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- Additional due diligence procedures emphasize information gathering, red flag escalation, and recordkeeping for advanced computing IC supply chains (including foundries and OSATs)
- Controls can reach non-U.S. manufacturing and reexports via FDPR
- Align engineering/IT controls to manage access to controlled design data, technology, and software tools

EAR Controls on Drones/UAVs — Recent Revisions (2026)

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- BIS IFR (Jan. 2026) streamlines controls for certain civil UAVs in ECCN 9A012.a.1 by revising the reason for control (enabling exports to many Country Group A:1 destinations without a license)
- Expands License Exception STA eligibility for certain UAVs in ECCNs 9A012/9A120 to Country Group A:5 partners if the UAV does not meet MTCR 500 kg / 300 km capability thresholds (with notification/reporting)
- Not a blanket relaxation: higher-risk destinations and military-capable UAVs remain restricted; end-use/end-user controls still apply
- Advice:
 - Reconfirm ECCN and technical parameters; update license exception matrices and procedures
 - Coordinate with sales/distributors to ensure documentation supports classification and any License Exception STA conditions

Export Controls: Russia

Russia's Invasion of Ukraine

- The U.S. government has imposed sanctions and tight export controls on Russia and Belarus in an effort to hinder Russia's ongoing invasion of Ukraine.
- These controls significantly curtail exports, reexports and transfers (in country) of technology, commodities, and software (collectively, the "items") destined for or transiting Russia or Belarus and items intended for certain persons affiliated with Russia or Belarus.



BIS Actions Relating to Russia

Key BIS actions impacting 2026 compliance

- Affiliates Rule
- Baseline Russia/Belarus controls remain: broad license requirements for CCL items, enumerated software/sector items and luxury goods, expanded FDPR coverage; many licenses subject to presumption of denial
- License requirements apply for exports, reexports, and transfers (in-country) involving CCL items, certain EAR99 sector items, military end use/end users, SDNs (Russia program), or other restricted parties
 - All items on the EAR's Commerce Control List (CCL)
 - Luxury goods listed in the EAR
 - Sector-specific items
 - Any items subject to the EAR going to a military end use or end user (MEU)
 - Any item subject to the EAR going to a person or entity designated on the SDN List under the Russia program
 - Foreign-produced items that are subject to the EAR under the FDPRs, including the specific Russia/Belarus rules in Sections 746.8 and 734.9(f) and (g) of the EAR
 - Any item subject to the EAR if a person on the BIS Entity List, BIS Denied Persons List, or another sanctioned persons list is involved in the transaction

BIS License Requirements

- Items subject to Russian industry-sector sanctions require a BIS license; this includes EAR99-designated software items such as:
 - Customer relationship management (“CRM”)
 - Business intelligence (“BI”)
 - Supply Chain Management (“SCM”)
 - Computer aided design (“CAD”)



U.S. Extraterritorial Reach

Certain foreign-produced items require a BIS License under the *De Minimis* Rule or under Foreign Direct Product Rules (FDPRs):

- ***De Minimis* Rule:** The *De Minimis* Rule says that a foreign-produced item that derives more than 25 percent of its value from controlled U.S.-origin items is subject to the EAR
 - As of January 23, 2024, there is *no de minimis level* for any foreign-produced item incorporating a U.S.-origin item that is on the EAR’s CCL with a certain classification
- **FDPRs:** Under the FDPRs, if items are the “direct product” of certain U.S.-origin-controlled technology or software, they can be subject to the EAR
 - **15 C.F.R. Section 746.8(a)(2) and Section 734.9(f):** A license will be required when there is reason to know the foreign-produced item meets the product scope and is destined for Russia, Belarus or the Crimea region of Ukraine or will be incorporated or used in the production or development of any part, component or equipment specified in any ECCN on the CCL or in Supplement Nos. 6 or 7 to Part 746 of the EAR and produced in or destined for Russia or Belarus
 - **15 C.F.R. Section 746.8(a)(3) and Section 734.9(g):** A license is required to export, reexport, or transfer any foreign-produced items subject to the EAR if destined for a “Russia/Belarus-Military End User” or intended for use in procurement related to the Russian or Belarusian military

Key Takeaways

Export Enforcement Trends

- Enforcement posture: coordinated OFAC–BIS–DOJ actions on diversion
- Knowledge/red-flag expectations: "reason to know" and documentation of due diligence remain central
- Enforcement trends and highlights
 - Cadence (July 2025): BIS \$95M penalty + DOJ criminal resolution (> \$140M net)
 - Haas (Jan 2025): BIS/OFAC coordinated resolution (~\$2.5M combined)

Cross-Cutting Trends

- Coordinated enforcement posture emphasizes exposure for foreign-based persons and conduct that “causes” violations
- Maritime and energy sanctions evasion remains a high priority (AIS manipulation, ship-to-ship transfers, shadow fleet behaviors)
- Ownership transparency expectations continue to rise (“50% ownership” concepts and export controls affiliate/diversion risk)
- Heightened due diligence including training, escalation, recordkeeping, and auditability are core risk mitigators

Watch List – What/When to Monitor

- BIS drone/UAV IFR comments due in Feb. 2026 to implement classification/country group updates and License Exception STA reporting
- Refresh China controls compliance map and IC due diligence workflows, as well as monitor Entity List/FDPR updates that affect supply chains
- OFAC focus and priority (Iran maritime, Russia, Venezuela authorizations)—monitor advisories/FAQs/GLs
- Prepare for potential Affiliates Rule reimposition—ownership diligence toolkit and possible legislative modifications

General Key Takeaways

“Know Your Customer” and Screen:

- Customers
- Foreign Sales Agents
- Distributors
- Freight Forwarders
- Potential Foreign Business Partners
- Employees



General Key Takeaways

- Verify whether the EAR, ITAR, or both apply to the company's technologies, software, and commodities
- Know and document classifications (ECCN/USML) and the basis for classification
- Conduct restricted party screening at order and prior to export/reexport/transfer (in-country); include BIS and OFAC lists
- Know and vet end use and end user; collect end-use statements where appropriate and escalate red flags
- Train and maintain policies/procedures (hold/release, licensing, and recordkeeping)



QUESTIONS?



Thank You!



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