



Heela Popal

PricewaterhouseCoopers LLP

Phone: 678-419-1462

Heela.popal@pwc.com

Atlanta, GA

Position:

Principal, State and Local Tax (Abandoned and Unclaimed

Property)

Areas of Expertise:

Heela has over 18 years of unclaimed property experience and holds a CFE designation. Heela is a Principal/ Partner with PwC and the East Region Leader of the Abandoned and Unclaimed Property ("AUP") practice based in Atlanta, GA. She specializes in unclaimed property project management, audit defense, high level risk assessments, state voluntary disclosure initiatives, and the quantification of unclaimed property liabilities. She also works with clients to implement policies and procedures related to unclaimed property compliance reporting and tracking. Heela's industry specialties with unclaimed property issues are consumer business, automotive, manufacturing, life sciences & healthcare, retail, and telecommunications.

Heela has co-authored several articles on unclaimed property: "Uniform Law Commission finalizes revisions to the Uniform Unclaimed Property Act" PwC Tax Insights November 2016; "Tracking the myriad of changes in abandoned and unclaimed property, featuring Delaware legislative changes," PwC AUP Briefing/ Issue 10/ October 2014; "Managing abandoned and unclaimed property in the retail Industry: Key gift card restructuring and transfer pricing considerations," PwC AUP Briefing/ Issue 6/ May 2013, "What Organizations need to know about Unclaimed Property in the Life Sciences and Healthcare Industry," @ Regulatory Health Sciences Newsletter, Summer 2007; "Florida Gift Card and Credit Memo Exemption: New Law Expands Florida's List of Noteworthy Unclaimed Property Exemptions," @ Regulatory Unclaimed Property Services Newsletter, October 2007; "The Florida Disposition of Unclaimed Property Act: Considerations for CPA's", Florida CPA Today, December 2009, and "Unclaimed Property in the Health Care Industry: Navigating Troubled Waters, Checkpoint May 2011. Heela currently serves as the President for the Unclaimed Property Professionals Organization (UPPO) for the 2016-2017 governance year and is a frequent speaker on unclaimed property issues with different trade associations.

Prior to joining PricewaterhouseCoopers, Heela served in a similar role as a Senior Manager in the Unclaimed Property Practice of Thomson Reuters and a Manager in the Unclaimed Property Practice of Deloitte & Touche LLP. Prior to specializing in Unclaimed Property, Heela worked in the Multi-State tax department of Deloitte Tax LLP where she specialized in working with the California Enterprise Zone tax credits, other tax credits and incentives, sales and use tax, and other multi-state tax issues.

Professional Affiliations:

Association of Certified Fraud Examiners (holds CFE designation)
Unclaimed Property Professionals Organization (UPPO); Served
on Board of Directors 2012-2018

Education:

University of California Santa Cruz - B.A., Business Management Economics, Concentration in
Accounting and Minor in Legal Studies

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