

Perry J. Pelaez

Special Counsel

(919) 535-9301
ppelaez@hedrickgardner.com

Practices

Civil Litigation

Bar Admissions

North Carolina State Bar

Ohio State Bar (inactive)

U.S. District Courts, Eastern, Middle, and Western Districts of North Carolina

U.S. District Court, Southern District of Ohio

U.S. Court of Appeals for the Fourth Circuit

Tenth Judicial District Bar

Education

J.D., University of Dayton School of Law

B.A., University of Maryland

Overview

Simplicity is at the core of Perry Pelaez' approach to practicing law. When complicated legal issues are distilled into their essential facts and principles, better decisions follow. Guided by that philosophy, Perry has spent more than 25 years representing clients in trial and appellate courts in complex commercial litigation, tax controversies, and insurance defense matters.

Before joining private practice, Perry spent 12 years with the North Carolina Department of Justice as a Special Deputy Attorney General. There, he represented the Department of Revenue in some of the state's most complex, high-profile, and politically sensitive tax disputes, many involving issues of first impression and significant financial exposure. His efforts resulted in the recovery of millions of dollars for the State, including an $11.3 million recovery related to improperly claimed tobacco export tax credits and a $9.9 million settlement in a major corporate tax dispute.

Government service sharpened the approach Perry brings to every case: master the details, then simplify the message. He has argued before the North Carolina Supreme Court, the North Carolina Court of Appeals, and the Fourth Circuit, and is at his best when turning complex legal issues into clear, persuasive arguments. Perry sees litigation as a strategic endeavor where preparation often makes the difference.

Outside the office, Perry enjoys staying active, whether its cycling, in the gym, or with a guitar in hand. When it's time to recharge, you'll most likely find him near the water—especially on the beaches of South Florida.

Experience

Cases or matters referenced are for illustrative purposes only, and do not represent the lawyer's or

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law firm's entire record. Each case is unique and must be evaluated on its own merits. The outcome of a particular case cannot be predicted based upon a lawyer's or law firm's past results. Prior results do not guarantee a similar outcome.

REPRESENTATIVE MATTERS

- Collected $11.3 million in tax revenue when all tobacco export credits taxpayer attempted to claim were disallowed under the Revenue Act.
- Effected $9.9 million tax settlement where corporate taxpayer's subsidiaries were combined to report true earnings for State taxable income.
- Successful appeal which determined the Office of Administrative Hearings lacks jurisdiction to determine the constitutionality of a tax statute.
- Collected $25.6 million in tax revenue when renewable energy tax credits were disallowed when purchased through abusive tax avoidance transactions.
- Collected $5.5 million in additional tax when the North Carolina Supreme Court disallowed tax deduction because the gain on the sale of bonds was not interest as defined by the Revenue Act.
- Collected $2.1 million in additional tax when the taxpayer was not a "public utility" as defined by the Revenue Act.
- Secured $1.6 million judgment in a corporate successor liability fraud case related to breach of commercial lease.
- Recovered over $735,000 for breach of commercial lease for unpaid TICAM expenses.

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