BRADLEY **T. B**ORDEN
Complete List of Presentations

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ACADEMIC PRESENTATIONS

1. *The Prediction Model in Tax Law's Substantial Authority*, Faculty Workshop, University of Florida Frederic G. Levin College of Law, Gainesville, Florida, February 2017
2. *Capital Structure of Noncorporate Business Entities*, J. Reuben Clark Law Society Faculty Group Conference, New York, New York, January 2016
3. *Probability, Professionalism, and Protecting Taxpayers*, Standards of Practice and their Implications in Law and Accounting Firms, Northwestern University Pritzker School of Law, Chicago, Illinois, October 2015 (with Dennis J. Ventry, Jr.)
4. *REIT Stuff*, Graduate Tax Program Colloquium, University of Florida Frederic G. Levin College of Law, Gainesville, Florida, October 2014
5. *REMIC Tax Enforcement as Financial-Market Regulator*, Faculty Colloquium, University of Washington School of Law, Seattle, Washington, January 2014
6. *Using the Client-File Method to Teach Transactional Law*, The Future of Law, Business, and Legal Education: How to Prepare Students to Meet Corporate Needs, Chapman Law Review Symposium, Orange, California, February 2013
7. *The Law School Firm: A Legal Teaching Model for the 21st Century*, Education Law and Policy Society, Columbia Law School, New York, New York, October 2012
8. Discussant, *The Market for Tax Services After Sarbanes-Oxley* by Stanley Voliotis, American Accounting Association, 2011 Northeast Region Meeting, White Plains, New York, October 2011
9. *Quantitative Model for Measuring Line-Drawing Inequity*, American Accounting Association, 2011 Northeast Region Meeting, White Plains, New York, October 2011
10. Chair, *Tax Law Session*, Canadian Law and Economics Association Meeting, University of Toronto Faculty of Law, Toronto, Canada, September 2011
11. *Quantitative Model for Measuring Line-Drawing Inequity*, Canadian Law an Economics Association Meeting, University of Toronto Faculty of Law, Toronto, Canada, September 2011
12. *Measuring Inequity Caused by Line Drawing*, Midwest Law and Economics Association Meeting, Indiana University Maurer School of Law, Bloomington, Indiana, September 2011
13. *Equity, Efficiency, and Electivity in Line-Drawing Analysis*, Faculty Workshop, Charleston School of Law, Charleston, South Carolina, January 2011
14. *The Inequity Function in Line-Drawing Analysis*, 2010 Meetings of the Canadian Law and Economics Association, Toronto, Canada, October 2010
15. *The Inequity Function in Line-Drawing Analysis*, 2010 Annual Meeting, Law and Society Association, Chicago, Illinois, May 2010
16. Chair/Discussant, *Individual Filers, Preparation Services, and Strategies for Reform*, 2010 Annual Meeting, Law and Society Association, Chicago, Illinois, May 2010

17. *The Inequity Function in Line-Drawing Analysis*, 2010 Washburn Tax Law Colloquium, Topeka, Kansas, April 2010
18. *Partners' Interests in a Partnership*, Faculty Workshop, Brooklyn Law School, Brooklyn, New York, January 2010
19. *Partners' Interests in a Partnership*, Faculty Presentation, Louisiana State University Paul M. Hebert Law Center, Baton Rouge, Louisiana, December 2009
20. Commentator: *The Policy Lock-In Problem With Ideal Global Formulary Apportionment* (Susie Morse), 2009 Junior Tax Scholars Conference, Brooklyn Law School, Brooklyn, New York, June 2009
21. Commentator: *Experiments in Tax Salience* (David Gamage), 2009 Junior Tax Scholars Conference, Brooklyn Law School, Brooklyn, New York, June 2009
22. *Inequity Function*, 2009 Junior Tax Scholars Conference, Brooklyn Law School, Brooklyn, New York, June 2009
23. *Taxation of Shared Economies of Scale*, 2009 Annual Meeting of the Law and Society Association, Denver, Colorado, May 2009
24. Chair/Discussant: *Improving the Administration of the Tax System*, 2009 Annual Meeting of the Law and Society Association, Denver, Colorado, May 2009
25. *Tax Infinitesimals*, Faculty Development Workshop, Washburn University School of Law, Topeka, Kansas, April 2009
26. *Taxation of Shared Economies of Scale*, 2009 Washburn Tax Law Colloquium, Washburn University School of Law, Topeka, Kansas, March 2009
27. *Open Tenancies in Common*, Faculty Development Workshop, Washburn University School of Law, Topeka, Kansas, February 2009
28. *Open Tenancies In Common*, Faculty Enrichment Series, University of Florida Frederic G. Levin College of Law, Gainesville, Florida, January 2009
29. *Residual-Risk Model for Classifying Business Arrangements*, Brigham Young University J. Reuben Clark Law School, Provo, Utah, January 2009
30. *Open Tenancies in Common*, 2009 J. Reuben Clark Law Society Faculty Chapter Conference, Thomas Jefferson School of Law, San Diego, California, January 2009
31. *Residual-Risk Model for Classifying Tax Entities*, Indiana University School of Law, Indianapolis, Indianapolis, Indiana, October 2008
32. *Residual-Risk Model for Classifying Tax Entities*, Tulane University Law School Faculty Presentation, New Orleans, Louisiana, October 2008
33. *Residual-Risk Model for Classifying Tax Entities*, Midwest Law and Economics Association Annual Meeting, Northwestern University School of Law, Chicago, Illinois, October 2008
34. *Residual-Risk Model for Classifying Tax Entities*, University of Utah S. J. Quinney College of Law Faculty Presentation, Salt Lake City, Utah, September 2008
35. *Open Tenancies in Common*, Canadian Law and Economics Association Annual Meeting, University of Toronto Faculty of Law, Toronto, Canada, September 2008
36. *A Win-Win Proposal for Analyzing Profits-Only Partnership Interests (Including Carried Interests)*, Junior Faculty Regional Workshop, Washington University School of Law, St. Louis, Missouri, June 2008
37. *The Residual-Risk Distinction Between Tax Partnerships and Tax Corporations*, 2008 Junior Tax Scholars Conference, New York University School of Law, New York, New

York, June 2008

38. *The Residual-Risk Distinction Between Tax Partnerships and Tax Corporations*, 2008 Joint Annual Meetings of the Law and Society Association and the Canadian Law and Society Association, Montreal, Canada, May 2008
39. *The Aggregate-Plus Theory of Partnership Taxation*, 2008 Washburn Tax Law Colloquium, Topeka, Kansas, April 2008
40. *The Aggregate-Plus Theory of Partnership Taxation*, Midwestern Law and Economics Association Annual Conference, Minneapolis, Minnesota, October 2007
41. *Partnership Tax Allocations and the Internalization of Tax-Item Transactions*, University of Cincinnati School of Law Faculty Presentation, Cincinnati, Ohio, September 2007
42. *In Defense of Section 1031*, 2007 Joint Meeting of the Law and Society Association and the Research Committee on Sociology of Law, Berlin, Germany – July 2007
43. *Policy and Theoretical Dimensions of Qualified Tax Partnerships*, University of South Carolina School of Law Faculty Presentation, Columbia, South Carolina – April 2007
44. *Policy and Theoretical Dimensions of Qualified Tax Partnerships*, Charleston School of Law Faculty Presentation, Charleston, South Carolina – April 2007
45. *Qualified Tax Partnerships*, Washburn Tax Law Colloquium, Topeka, Kansas – February 2007
46. *Tax-Free Swaps: Using Section 1031 to Preserve Investment Net Worth*, Washburn University School of Law Faculty Presentation, Topeka, Kansas –December 2006
47. *The Federal Definition of Tax Partnership*, The 2006 Meetings of The Canadian Law and Economics Association, Toronto, Canada – September 2006
48. *The Federal Definition of Tax Partnership*, Washburn University School of Law Faculty Presentation, Topeka, Kansas – February 2006

OTHER MAJOR CONFERENCES

49. *Maximizing Capital Gains in Real Estate Transactions*, Creative Tax Planning for Real Estate and Partnership Transactions 2018, The American Law Institute Continuing Legal Education, Chicago, Illinois, September 2018 (with James M. Lowy, Andrea Macintosh Whiteway)
50. *Real Estate and Partnerships Under the Tax Cuts and Jobs Act*, Creative Tax Planning for Real Estate and Partnership Transactions 2018, The American Law Institute Continuing Legal Education, Chicago, Illinois, September 2018 (with Jerald D. August, Richard E. Levine, David Polster, Blake D. Rubin, Bahar A. Schippel, Steven R. Schneider, Stefan F. Tucker, Andrea Macintosh Whiteway)
51. *S-Corp and Partnership Taxation, and Potential Implications of the New Tax Code*, New York State Bar Association, Business Law Section Spring Meeting, Business Organizations Law Committee, New York, New York, May 2018 (with Russell Kranzler and Matthew Moisan)
52. *Choice-of-Entity Decisions Under the New Tax Act*, National Tax Association 48th Annual Spring Symposium, Washington, D.C., May 2018
53. *Implications of IRS Nonacquiescences*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2018 (with Diana L. Erbsen, Mary B. Foster, R. Matthew Kelley, Howard J. Levine, Steven J.

Toomey)

54. *"My Principal Purpose in Acquiring Related Party Property Didn't Include Tax Avoidance,"* American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2017 (with Christina M. Glendening, Matthew E. Rappaport & Heather Ripley)
55. *Section 1038 as an Alternative to Mixing Bowl Transactions*, Bloomberg BNA Tax Advisory Board Meeting, New York, New York, December 2016 (with Mark E. Wilensky & Glenn Johnson)
56. *Structuring the Management of an LLC "Board,"* American Bar Association, Business Law Section, LLC Institute, Arlington, Virginia, October 2016 (with Christine Hurt & Thomas E. Rutledge)
57. *Are Sale-Leasebacks on the Menu?*, American Bar Association, Section of Taxation and Section of Real Property, Trust & Estate Law, Trust & Estate Division, Boston, Massachusetts, October 2016 (with Stephen M. Breitstone, Aaron S. Gaynor & Glenn Johnson)
58. *Ensuring an Internal Rate of Return (IRR) Distribution Waterfall Flows Correctly*, University of Texas School of Law 25th Annual LLCs, LPs and Partnerships Conference, Austin, Texas, July 2016
59. *Developments in Income Taxation of Real Estate, Capital Gains Taxation and Section 1031 Exchanges*, Hofstra University Maurice A. Dean School of Law and Meltzer, Lippe, Goldstein & Breitstone, LLP, Private Wealth and Taxation Institute, Hempstead, New York, May 2016 (with Glenn M. Johnson and Mark E. Wilensky)
60. *Dealing with Unrecaptured Section 1250 Gain in Drop-Swap Cash-Outs*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2016 (with Katherine E. David & Mark E. Wilensky)
61. *Can the Tenant Provide Tax-Free Financing of the Landlord's Construction Costs?*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Los Angeles, California, January 2016 (with Aaron S. Gaynor, Glenn M. Johnson and E. John Wagner, II)
62. *Proposed Anti-Fee Waiver Regulations: A Blueprint for Waiving Fees?*, Bloomberg BNA Tax Management Advisory Board Meeting, New York, New York, December 2015 (with Douglas L. Longhofer and Lena E. Smith)
63. *The State of Section 1031 Drop-and-Swaps Thirty Years After* Bolker *and* Magneson, The University of Texas School of Law 63rd Annual Taxation Conference, Austin, Texas, December 2015
64. *Maximizing Capital Gains in Real Estate Transactions*, New York University 74th Annual Institute on Federal Taxation, San Francisco, California, November 2015 (with James M. Lowy)
65. *Did You Really Mean What You Wrote in that IRR Distribution Waterfall?* American Bar Association, Business Law Section, LLC Institute, Alexandria, Virginia, November 2015 (with John Grumbacher, Thomas Kaufman & Steven Schneider)
66. *Maximizing Capital Gains in Real Estate Taxation*, New York University 74th Annual Institute on Federal Taxation, New York, New York, October 2015 (with James M. Lowy)
67. *Hot Topics Regarding Section 1031 Exchanges*, Philadelphia Bar Association Tax

Section CLE, Philadelphia, Pennsylvania, October 2015 (with David Shechtman)

68. Moderator, *The Long and the Short of the Effects of* Long *on Long Term Capital Gains*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2015 (with Danshera Cords, Sandy Irving, Calvin H. Johnson & Charles H. Kim)
69. Panelist, *Non-Entity Real Estate Structures*, American Bar Association, Business Law Section, LLCs, Partnerships and Unincorporated Entities Committee, 2014 LLC Institute, Alexandria, Virginia, October 2014 (with Daniel F. Cullen)
70. Moderator, *Duties of an Attorney in a Basic Section 1031 Exchange*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Denver, Colorado, September 2014 (with Suzanne Goldstein Baker, Howard J. Levine & Beat U. Steiner)
71. Moderator, *TICs and DST Transactions: They're Back!*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2014 (with Daniel F. Cullen & Darryl Steinhause)
72. *Related Party Exchanges*, Federation of Exchange Accommodators 2014 Northeast Regional Meeting, Philadelphia, Pennsylvania, April 2014
73. Panelist, North Central *and Its Implications for Related Party Exchanges*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Phoenix, Arizona, January 2014 (with Alan S. Lederman)
74. Panelist, *Tax Planning Workshop: Drop & Swap and Section 704(c)(2) Strategies*, ABA Tax Section CLE Webinar and Teleconference, December 2013 (with Mark E. Wilensky, Stephen M. Breitstone, Lou Weller, Donna M. Crisalli, Clifford M. Warren)
75. Panelist, *Partnership and LLC Reorganizations*, American Bar Association, Business Law Section, LLCs, Partnerships and Unincorporated Entities Committee, 2013 LLC Institute, Alexandria, Virginia, October 2013 (with Brian J. O'Connor and Steven R. Schneider)
76. *Individual and Partnership Tax Developments*, Tulane Tax Institute, New Orleans, Louisiana, October 2013
77. Panelist, *The Very Rare Find: A Section 1031 Collectible Exchange with Definite Answers*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting, San Francisco, California, September 2013 (with Alan Lederman, Suzanne Goldstein Baker, Timothy Shortess, Donna M. Crisalli)
78. Panelist, *Front Page News: Tax Reform and Section 1031*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2013 (with Mary B. Foster, David E. Franasiak, Max A. Hansen & David Shechtman)
79. *Building on Land Already Owned & Related Party Issues*, Federation of Exchange Accommodators 2013 Northeast Regional Meeting, Philadelphia, Pennsylvania, April 2013
80. *Dirt Lawyers, Dirty REMICs*, American Bar Association Real Property, Trust & Estate Law Section's Legal Education and Uniform Law Group, Professors' Corner Teleconference, February 13, 2013 (with David J. Reiss)
81. Panelist, *Tax Issues Involving Flawed Securitizations*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Orlando, Florida,

January 2013 (with Alan S. Lederman & John W. Rogers, III)

82. *REMICs*, Idaho State Tax Institute, Pocatello, Idaho, November 2012
83. *Conservation Easements*, Idaho State Tax Institute, Pocatello, Idaho, November 2012 (with Andrew M. Wayment)
84. *Is It Treated as a Sale? Something Else?—Part III: Issues Surrounding Tax Ownership of U.S. Residential Mortgage Debt*, American Bar Association Section of Taxation and Section of Real Property, Trust & Estate Law, Trust and Estate Division, Sales, Exchanges & Basis Committee Meeting, Boston, Massachusetts, September 2012 (with Alan S. Lederman)
85. *Professional Ethics in the Transactional Setting*, PLI Pocket MBA: Summer 2012, San Francisco, California, June 2012 (with Dennis J. Ventry, Jr.)
86. *Financial Analysis of Non-Corporate Entities*, PLI Pocket MBA: Summer 2012, San Francisco, California, June 2012
87. Panelist, *Is It Treated as a Sale? Lease? Financing? Part II*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2012
88. Panelist, *Build-to-Suit or Full-of-Boot: Analyzing Exchanges Involving Leasehold Improvements Constructed by a QI or EAT*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, San Diego, California, February 2012
89. Panelist, *Check-the-Box* Bramblett*? Alternative Structures for Capital Gain Step-Up Planning*, American Bar Association Section of Taxation and Section of Real Property, Trust & Estate Law, Trust and Estate Division, Sales, Exchanges & Basis Committee Meeting, Denver, Colorado, October 2011
90. Panelist, *Section 1031 Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2011
91. Panelist, *The Green Economy: Can It Blossom Under Section 1031?*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2011
92. Panelist, *Section 1031 Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Boca Raton, Florida, January 2011
93. *The Effect of Like-Kind Property on the Section 704(c) Anti-Mixing Bowl Rules*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2010
94. Moderator, *Like-Kind Exchange Current Developments*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, Toronto, Canada, September 2010
95. Panelist, *How to Select a Section 1031 QI*, 28th Annual Advanced Tax Law Course, Texas Bar Association, Dallas, TX, August 2010
96. Panelist, *Section 1031 Topics*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, Chicago, Illinois, September 2009
97. Panelist, *Meltdowns in the Section 1031 Neighborhood*, 25th Annual Texas Federal Tax Institute, San Antonio, Texas, June 2009 (with Todd D. Keator and Kevin Thomason)
98. Panelist, *Sales and Exchanges in Workouts*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee, New Orleans, Louisiana,

January 2009

99. *Workout-Driven Exchanges*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2008 (with Todd D. Keator)
100. Panelist, *Conflicts Check: Who's Your Client? What's the Scope? Should you Take the Work?*, University of Texas School of Law 56th Annual Taxation Conference, Austin, Texas – November 2008
101. Panelist, *Vacation Homes & Other Qualified Use Conundra*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 IRC, Scottsdale, Arizona – October 2008
102. Panelist, *Intangible Property under Section 1031*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 IRC, Scottsdale, Arizona – October 2008
103. Panelist, *Open Issues in Deferred Exchanges 15 Years Later (including newly issued regulations under §468B)*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 IRC, Scottsdale, Arizona – October 2008
104. Moderator, *Section 1031 Like-Kind Real Property*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, San Francisco, California – September 2008
105. Panelist, *Conflicts Check: Who's Your Client? What's the Scope? Should you Take the Work?* American Bar Association Section of Taxation Meeting, Joint Session of Standards of Tax Practice, Civil & Criminal Tax Penalties Young Lawyers Forum, Washington, D.C., May 2008
106. Moderator, *Property Held for Sale vs. Held for Exchange*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Washington, D.C. – May 2008
107. Moderator, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Washington, D.C. – May 2008
108. *State Tax Issues in the 1031 Exchange Process*, 2008 Federation of Exchange Accommodators Mid-Year Conference, Atlanta, Georgia – April 2008
109. *Debt Financing and Carry Back Financing Issues*, 2008 Federation of Exchange Accommodators Mid-Year Conference, Atlanta, Georgia – April 2008
110. Panelist, *Just What Is Real Property for Tax Purposes?* American Bar Association Section of Taxation Meeting, Real Estate Committee, Lake Las Vegas, Nevada, January 2008
111. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee, Lake Las Vegas, Nevada, January 2008
112. Moderator, *The Other Starker Exchange: Analyzing Exchanges Involving Contract Rights or Options*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee, Lake Las Vegas, Nevada, January 2008
113. *The Nuanced Differences Between Partnership and S Corporation Flow-Through Taxation*, 49th Annual Idaho State Tax Institute, Pocatello, Idaho – November 2007
114. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting,

Sales, Exchanges & Basis Committee Meeting, Vancouver, British Columbia, September 2007

115. *Tax Consequences of Foreclosures and Distressed Property Transfers: From the Subprime to the Ridiculous*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, Vancouver, British Columbia, September 2007
116. Moderator, *Trends and Traps Under Section 1031: What Does and Doesn't Work Under Recent Like-Kind Exchange Guidance*, American Bar Association Section of Taxation Teleconference, Moderator, May 2007
117. Moderator, *Practical Implications of Securities Basis Reporting," Panelist, "Economic Substance—Will it Invade Everyday Transactions?* American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Washington, D.C. – May 2007
118. *Multi-State Tax Issues*, 2007 Federation of Exchange Accommodators Mid-Year Conference, Washington, D.C., April 2007
119. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Hollywood, Florida, January 2007
120. Moderator, *Sales and Exchanges of Leases (Part III)*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Hollywood, Florida, January 2007
121. *Tax Opinions in TIC Offerings and Reverse TIC Exchanges*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2006 (with Todd D. Keator)
122. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, Denver, Colorado, October 2006
123. Moderator, *Sales and Exchanges of Leases (Part II)*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, Denver, Colorado, October 2006
124. *Sales and Exchanges of Leases*, 43rd Annual Kansas Accountants Tax Conference, Topeka, Kansas, October 2006
125. *Recent Developments in Tax Law*, Washburn University School of Law, Recent Developments in the Law, Topeka, Kansas, June 2006 (with J. Scott MacBeth and Gregg C. Goodwin)
126. *Conservation Easements & Water Rights*, 2006 Federation of Exchange Accommodators Mid-Year Conference, Philadelphia, Pennsylvania, May 2006
127. *ABC's of Legal Entities*, 2006 Federation of Exchange Accommodators Mid-Year Conference, Philadelphia, Pennsylvania, May 2006
128. Panelist, *Sale and Exchanges of Leases (Part I)*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2006
129. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2006
130. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association

Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, San Diego, California, February 2006

131. *Revisiting the Federal Tax Definition of Partnership and the Section 761(a)(1) Election in the TIC Environment*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2005
132. *Exchanges of Partnership Interests for Services*, CBIZ Tax Conference 2005, Tucson, Arizona, November 2005
133. *New Ideas in Tax-Deferred Exchanges*, 47th Annual Idaho State Tax Institute, Pocatello, Idaho, November 2005 (with Max Hansen)
134. *Tax and Legal Issues in Partnership Formation*, 42nd Annual Kansas Accountants Tax Conference, Topeka, Kansas, October 2005 (with Craig J. Albers and Kevin D. Chambers)
135. Panelist, *Real Estate Exchanges: All State Survey*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, Sales, Exchanges & Basis Committee Meeting, San Francisco, California, September 2005
136. Panelist, *Automation of Rule-Oriented Tax Computations*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, Sales, Exchanges & Basis Committee Meeting, San Francisco, California, September 2005
137. *Federal Tax Update*, Washburn University School of Law, Recent Developments in the Law, Topeka, Kansas, June 2005 (with J. Scott MacBeth and Gregg C. Goodwin)
138. *Tax-Free Section 1031 Exchanges*, Third Annual Tax Symposium, New Mexico Bar Association, Albuquerque, New Mexico, June 2005
139. Moderator, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2005
140. *Advanced 1031 Topics*, 51st Annual Spring Tax Institute of the University of Iowa College of Law and Iowa State Bar Association, Iowa City, Iowa, May 2005
141. *1031 Exchanges*, Ellis County Bar Association Continuing Legal Education Seminar, Hays, Kansas, May 2005
142. Co-Moderator, *Like-Kind Exchanges: Emerging Issues*, American Bar Association and the ABA Center for Continuing Legal Education Last Wednesday Teleconference, January 2005
143. Panelist, *Preventing the Perfect Storm: Managing the Intersection of Legal, Tax, and Ethical Issues when Advising Clients Regarding the Formation of Legal Entities*, Washburn University School of Law Business and Transactional Law Center, Topeka, Kansas, January 2005
144. Panelist, *Co-investment or Partnership: Drawing the Line*, American Bar Association Section of Taxation, Partnerships and LLCs Committee Meeting, San Diego, California, January 2005
145. Panelist, *Exchanging "Cats and Dogs"—Exchanges of Oil and Gas Interests, Exchanges of New and Used Aircraft and Syndicated Interests in Aircraft, Exchanges of Personal Property Under NAICS*, American Bar Association Section of Taxation, Partnerships and LLCs Committee Meeting, San Diego, California, January 2005
146. *10 Reasons Why we don't Like S-Corporations*, 54th Annual Kansas Society of Certified Public Accountants Kansas Tax Conference, Overland Park, Kansas, November 2004

147. *TICs & Build-to-Suit Techniques under Section 1031*, 52nd Annual University of Texas School of Law Taxation Conference, Houston, Texas, November 2004
148. *1031 Exchanges: Build-to-Suit Transactions and Tenancy-in-Common Arrangements*, 41st Annual Kansas Accountants Tax Conference, Topeka, Kansas, October 2004
149. Panelist, *Maximizing Capital Gain in Sales of Real Estate*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, Boston, Massachusetts, October 2004
150. Moderator, *Section 1031 Update*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, Sales, Exchanges & Basis Committee Meeting, Boston, Massachusetts, October 2004
151. Panelist, *State Tax Issues in 1031 Exchanges*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, State and Local Taxes Committee Meeting, Boston, Massachusetts, October 2004
152. *Like-Kind Exchanges: Exchanges of Partial Interests and Build-to-Suit Issues*, 39th Annual Southern Federal Tax Institute, Atlanta, Georgia, September 2004
153. *Section 1031 Developments: Leasehold Improvements Exchanges, Tenancy-in-Common Arrangements, and Related-Party Exchanges*, Texas Bar Association Advanced Tax Law Course, San Antonio, Texas, September 2004
154. *Unearthing Neglected and Emerging Issues of Section 1031 Real Estate Transactions*, BNA Tax Management Advisory Board Meeting, New York, New York, June 2004
155. *Theories of Section 1031 Exchange Relativity*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Moderator, Washington, D.C., May 2004
156. *Section 1031 Update*, American Petroleum Institute 70th Annual Federal Tax Forum, Houston, Texas, April 2004
157. *Survey of Special Tax Issues Related to Section 1031 Exchanges*, American Bar Association/Property Tax Institute, 13th Annual Advanced Sales/Use Tax & Advanced Property Tax Seminars, New Orleans, Louisiana, March 2004
158. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Dallas, Texas, March 2004
159. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Houston, Texas, February 2004
160. *10 Reasons Why We Don't Like S-Corporations*, San Antonio Society of CPA's Master's Collection Gallery of Tax and Legal CPE, San Antonio, Texas, February 2004 (with W. Richey Wyatt)
161. Panelist, *1031 Current Developments*, American Bar Association Section of Taxation Midyear Meeting, Sales, Exchanges & Basis Committee Meeting, Kissimmee, Florida, January 2004
162. Moderator, *State Transfer Taxes: Pitfalls and Planning Opportunities*, Real Estate Committee Meeting, Kissimmee, Florida, January 2004
163. Panelist, *Ongoing Project: Multi-State Guide Summary*, 9th Annual National Conference and General Membership Meeting of the Federation of Exchange Accommodators, Las Vegas, Nevada, October 2003
164. Panelist, "*Leasehold Exchange Techniques in Build-to-Suit Exchanges*, 9th Annual National Conference and General Membership Meeting of the Federation of Exchange

Accommodators, Las Vegas, Nevada, October 2003

165. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Dallas Texas, October 2003
166. Panelist, *Joint Section Program: Reloading the Real Estate and Tax Law Matrix of Section 1031 Exchanges*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, Chicago, Illinois, September 2003
167. Panelist, *Issues in Obtaining Capital Gain Treatment in Dispositions of Real Estate and Other Assets*, American Bar Association Section of Taxation and Section of Real Property, Probate and Trust Law, Sales, Exchanges & Basis Committee Meeting, Chicago, Illinois, September 2003
168. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Houston, Texas, September 2003
169. *Tax Liability for General Practitioners, Part III. Like-Kind Exchanges in Today's 1031 Environment: A Guide for the Real Estate and Business Law Practitioner,* State Bar of New Mexico 2003 Annual Convention, Tucson, Arizona, July 2003
170. *Section 1031 Tax-Free Exchanges: Trends and Developments*, Houston CPA Society's 8th Annual CPE Family Conference, Galveston, Texas, June 2003
171. *From the Ground Up: An In-Depth Analysis of Build-to-Suit and Related Party Exchanges*, 19th Annual Texas Federal Tax Institute, San Antonio, Texas, June 2003
172. Panelist, *Section 121: The Road Not Taken and the Questions that Remain*, American Bar Association Section of Taxation Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2003
173. Panelist, *Beyond Rev. Proc. 2000-37: Safe Harbor and Non-Safe Harbor Build-to-Suit Exchanges*, American Bar Association Section of Taxation Sales, Exchanges & Basis Committee Meeting, Panelist, Washington, D.C., May 2003
174. Moderator, *Excluding Gain from the Sale of a Principal Residence*, American Bar Association Section of Taxation Real Estate Committee Meeting, Panel Washington, D.C., May 2003
175. *Practical Legal and Tax Considerations for the Closely Held Business in Texas*, Southeast Texas Chapter of the Texas Society of Certified Public Accountants, Beaumont, Texas, January 2003 (with W. Richey Wyatt)
176. Moderator, *State Tax Issues that Impact Section 1031 Exchanges*, American Bar Association Section of Taxation Sales, Exchanges & Basis Committee Meeting, San Antonio, Texas, January 2003
177. *Recent Developments Relating to Exchanges of Build-to-Suit Properties*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2002
178. *Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031*, Texas Society of Certified Public Accountants Annual CPE Exposition, Houston, Texas, December 2002
179. *Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031*, Texas Society of Certified Public Accountants Annual CPE Exposition, San Antonio, Texas, December 2002
180. *Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031*, Texas Society of Certified Public Accountants Annual CPE Exposition, Arlington, Texas, December 2002

181. *Like-Kind Exchanges in Today's Section 1031 Environment*, University of Texas School of Law 50th Annual Taxation Conference, Austin, Texas, November 2002
182. *Tax-Free Exchanges of Small Businesses and Their Assets*, University of Houston Law Foundation's Advising Small Businesses and Start-Ups, Dallas, Texas, October 2002
183. *Tax-Free Exchanges of Small Businesses and Their Assets*, University of Houston Law Foundation's Advising Small Businesses and Start-Ups, Houston, Texas, October 2002
184. *Income Tax—Medical Deductions for Long-Term Care*, University of Texas 4th Annual Intermediate Estate Planning, Guardianship and Elder Law Conference, Galveston, Texas, August 2002
185. *Planning for Distributions From Retirement Plans: A Guide Through the Maze*, University of Texas 4th Annual Intermediate Estate Planning, Guardianship and Elder Law Conference, Galveston, Texas, August 2002
186. *Tax-Free Exchanges of Real Estate*, University of Houston Law Foundation's Real Estate Documents, Workouts and Closings, Dallas, Texas, July 2002
187. *Tax-Free Exchanges of Real Estate*, University of Houston Law Foundation's Real Estate Documents, Workouts and Closings, Houston, Texas, July 2002
188. Panelist, *Dealer vs. Investor: Techniques to Protect Capital Gains*, American Bar Association Section of Taxation Real Estate Committee Meeting, Washington, D.C., May 2002
189. *The Use of Section 1031 in Estate Planning and Administration*, Docket Call in Probate Court Seminar, San Antonio, Texas, April 2002
190. *Creative Gain Deferral Under Section 1031*, 48th Annual Texas CPA Tax Institute, San Antonio, Texas, November 2001
191. *New Issues in Like-Kind Exchanges*, 43rd Annual Idaho State Tax Institute, Pocatello, Idaho, November 2001
192. *Structuring Like-Kind Exchanges for Maximum Benefits*, Texas Bar Association Advanced Tax Law Course, Dallas, Texas, September 2001

OTHER PRESENTATIONS

193. *Structuring Waterfall Provisions in LLC and Partnership Agreements*, Strafford Continuing Education, Tax Law 2018: New Challenges & Opportunities, New York, New York, May 2018 (with Anthony Minervini)
194. *IRC 754 Elections for Tax Counsel: Mastering Structuring Considerations of Basis Adjustments*, Strafford Continuing Education, Telecast, May 2017 (with Janice H. Eiseman)
195. *IRC 754 Elections for Tax Counsel: Mastering Structuring Considerations of Basis Adjustments*, Strafford Continuing Education, Telecast, May 2016 (with Janice H. Eiseman)
196. *Mastering Tax Reporting and Planning in Real Estate Partnerships*, Strafford Continuing Legal Education, Telecast, April 2016 (with Mark E. Wilensky)
197. *Series LLCs in Real Estate Transactions*, Charleston Tax Council, Charleston, South Carolina, January 2011
198. South-Central Kansas Legislative Policy Summit, "Considering Tax Expenditures in State Budget Deliberations," Wichita, Kansas, December 2009
199. Public Forum on Tax Expenditures, "Considering Tax Expenditures in State Budget

Deliberations," Topeka, Kansas, November 2009

200. 46th Annual Tax Conference, "Tax Issues Affecting Real Estate Developers," Topeka, Kansas – October 2009
201. 44th Annual Tax Conference, "Section 1031 Exchanges," Topeka, Kansas – October 2007 (with Kristopher S. Amos and Kevin D. Chambers)
202. National Business Institute, "Advanced Section 1031 Exchanges," Little Rock, Arkansas – June 2006
203. Lorman Education Services, "Like Kind Real Estate Exchanges in Texas," El Paso, Texas – February 2004
204. Professional Education Systems Institute, LLC, "Tax Strategies Using Like-Kind Exchanges," Austin, Texas – September 2003
205. Professional Education Systems Institute, LLC, "Tax Strategies Using Like-Kind Exchanges," Dallas, Texas – September 2003
206. Professional Education Systems Institute, LLC, "Tax Strategies Using Like-Kind Exchanges," Houston, Texas – September 2003
207. San Antonio Board of Realtors, "Section 1031 Tax-Free Exchanges," Boerne, Texas – August, November, December 2003, January 2004
208. San Antonio Society of CPA's Super Star Estate Planning Seminar, "Section 1031 Issues in Estate Planning and Administration," San Antonio, Texas – July 2003
209. Lorman Education Services, "Like Kind Real Estate Exchanges in Louisiana," Baton Rouge, Louisiana – July 2003
210. Lorman Education Services, "Like Kind Real Estate Exchanges in Oklahoma," Tulsa, Oklahoma – July 2003
211. San Antonio Chapter of CPA's Hill Country CPE, "Keeping up with I.R.C. Section 1031: Adding Build-to-Suit Exchanges & Tenancy-in-Common Arrangements to Your Tax Repertoire," Kerrville, Texas – July 2003
212. San Antonio Board of Realtors, "Section 1031 Tax-Free Exchanges," San Antonio, Texas – July 2003
213. National Association of Auctioneers, "Independent Contractor – To Be or Not to Be," San Antonio, Texas – July 2003
214. San Antonio Board of Realtors, "Section 1031 Tax-Free Exchanges," San Antonio, Texas – May 2003
215. Fourth Annual 1031 Like-Kind Exchange Seminar, Panelist, "Multi-State Issues in Exchanges: Transfer Taxes, State Income Taxes," Atlanta, Georgia – May 2003
216. Rio Grande Valley Chapter of the Texas Society of CPA's Education Foundation's Forming Businesses, Disposing of Property, and Dying in the U.S. Seminar, "The Latest Techniques for Disposing of Property Tax-Free in the United States," Weslaco, Texas – May 2003
217. The Real Estate Council of San Antonio 2003 Legal Seminar, "New Opportunities for Utilization of 1031 Exchanges, Build-To-Suit Leases, and Transfers of Tenancies in Common," San Antonio, Texas – March 2003
218. Texas & Southwest Cattle Raisers Association, "Section 1031: Tax-Free Exchanges of Real Property," San Antonio, Texas – March 2003
219. San Antonio Chapter of Certified Public Accountants, "Tax and Legal Issues in Admitting and Removing Business Partners," San Antonio, Texas – March 2003

220. "IRC Section 1031 Tax Fee Exchanges," San Antonio, Texas – March 2003
221. Federation of Exchange Accommodators Southeastern Regional Meeting, "Drop and Swap, Swap and Drop, and Partnership Dissolution Techniques," Atlanta, Georgia – March 2003
222. Lorman Education Services Texas Like-Kind Real Estate Exchanges, "Reverse Exchanges and Parking Transactions" and "Special Issues with Partnerships," San Antonio, Texas – December 2002
223. "Section 1031 Tax-Free Exchanges," Corpus Christi, Texas – December 2002
224. "Section 1031 Tax-Free Exchanges," Harlingen, Texas – December 2002
225. San Antonio Bar Association, "I.R.C. Section 1031 Tax-Free Exchanges of Property," San Antonio, Texas – November 2002
226. San Antonio CPA CE Foundation Food For Thought: Tax and Legal Topics for CPAs, "Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031," San Antonio, Texas – October 2002
227. Federation of Exchange Accommodators 8th Annual National Conference, "A State Guide to Issues That Impact Exchanges," Las Vegas, Nevada – October 2002
228. "Section 1031 Tax-Free Exchanges," Kerrville, Texas – September 2002
229. "Section 1031 Tax-Free Exchanges," Laredo, Texas – September 2002
230. Lorman Education Services Business and Tax Issues in Entity Formation in Texas, "Practical Legal and Tax Considerations in Choosing a Form of Entity for a Closely Held Business in Texas," San Antonio, Texas – July 2002
231. Padgett, Stratemann & Co., L.L.P. 2002 Seminar Series, "The Tax-Deferred Exchange," San Antonio, Texas – June 2002
232. Midland Business and Estate Council, "Section 1031 Issues in Estate Planning and Administration," Midland, Texas – February 2002
233. Independent Brokers of America, Inc. 13th Annual Real Estate Networking Conference, "1031 Exchange Update: Legal Issues Pertaining to New Rules," San Antonio, Texas – February 2002
234. Lorman Education Services Texas Like-Kind Real Estate Exchanges, "Reverse Exchanges and Parking Transactions" and "Special Issues with Partnerships," San Antonio, Texas – December 2001
235. American Association of Petroleum Geologists, Dealmakers Conference, "Minimizing Your Tax Liability Using Like-Kind Exchanges," Houston, Texas – August 2001
236. Texas Society of Certified Public Accountants – San Antonio Chapter, "Section 1031 Exchanges," San Antonio, Texas – July 2001
237. Section 1031 Exchanges of Investment Properties in Texas, "Essentials of IRC Section 1031 Exchanges" and "Special Issues," San Antonio, Texas – April 2001
238. Institute of Managerial Accountants – San Antonio Chapter, "Section 1031 Exchanges: A Review of the Essentials and a Look at Recent Developments," San Antonio, Texas – March 2001
239. Lorman Education Services Texas Like-Kind Real Estate Exchanges Seminar, "Deferred Multi-Party Exchanges, Including a Discussion on Reverse Exchanges," San Antonio, Texas – December 2000

CO-AUTHOR ONLY

1. 49th Annual Texas CPA Tax Institute, "The Organization and Use of Disregarded Entities for Federal Tax and Asset Protection Purposes," Dallas and San Antonio, Texas – November 2002 (co-author)
2. 44th Annual Idaho State Tax Institute, "The Use and Abuse of Partnership Liabilities in the Context of Partnership Contributions and Distributions," Pocatello, Idaho – November 2002 (co-author)
3. 39th Annual Hawaii Tax Institute Chaminade University Tax Foundation and Chaminade University of Hawaii, "The Planning Potential for Disposing of Real Property in a Corporation," Honolulu, Hawaii – October 2002 (co-author)
4. 37th Annual Southern Federal Tax Institute, "Uses and Abuses of Liabilities in the Context of Partnership Contributions and Distributions," Atlanta, Georgia – September 2002 (co-author)
5. 38th Annual Hawaii Tax Institute Chaminade University Tax Foundation and Chaminade University of Hawaii, "Perils of Partnership Formation," Scheduled for November 2001, canceled due to events of September 11, 2001 (co-author)
6. 25th Annual Texas Bar Association Advanced Estate Planning and Probate Course, "Excess and Deferred Compensation: A Potpourri of Compensation Issues," June 2001 (co-author)
7. 37th Annual Hawaii Tax Institute Chaminade University Tax Foundation and Chaminade University of Hawaii, "Debt Restructurings, Workouts, Asset Protection Planning, and Related Tax Considerations," November 2000 (co-author)

MEDIA REFERENCES

1. Andrew Velarde, *Former Officials Back IRS for not Accepting Court Decisions*, 2018 TNT 94-10 (May 15, 2018)
2. Marie Sapirie, *Making the Passthrough Deduction Work*, 2018 TNT 73-2 (Apr. 16, 2018)
3. Emily L. Foster, *Advocates Aim to Preserve Like-Kind Exchange in Tax Reform*, 2017 TNT 84-1 (May 3, 2017)
4. Jeremy Ashkenas, Gabriel J.X. Dance & Guilbert Gates, *How Donald Trump Uses the Tax Code in Ways You Can't*, THE NEW YORK TIMES (Oct. 7, 2016)
5. Ainara Tiefenthäler & Gabriel Dance, *Trump's Tax Records*, THE NEW YORK TIMES (Oct. 1, 2016)
6. John Kiernan, *2016's Property Taxes by State*, WALLETHUB.COM (Mar. 11, 2016)
7. Marie Sapirie, *The End is in Sight for REIT Spinoffs*, 2015 TNT 244-2 (Dec. 21, 2015)
8. Richard Rubin, *Donald Trump Wants to Raise His Own Taxes, But Would He Kill the 1031 Real Estate Break?*, BLOOMBERG POLITICS (Aug. 28, 2015)
9. Amy S. Elliott, *Does Size Matter? Getting to Will on a Hot Dog Stand ATB*, 148 TAX NOTES 128 (July 13, 2015)
10. Patrick Temple-West, *Exelon Quarrel with IRS Could Threaten Tax-Free Exchange Deals*, REUTERS (Jan. 28, 2014)
11. ____, ESPN OUTSIDE THE LINES (Dec. 15, 2013)
12. *PGA Tour Tax Breaks Questioned*, ESPN OUTSIDE THE LINES, (Dec. 9, 2013)

13. Paula Lavigne, *Tax Breaks Power PGA Tour Giving*, ESPN OUTSIDE THE LINES, (Dec. 13, 2013)
14. Jaime Arora, *Could Like-Kind Exchange Rules Get Caught in Tax Reform's Web?*, 140 TAX NOTES 408 (July 29, 2013)
15. Joe Patrice, *Third-Party Litigation Financing: The Latest Chimerical Lifeline For The Legal Profession*, ABOVE THE LAW (May 13, 2013)
16. Debra Cassens Weiss, *Will Litigation Financing Lead to "Reversal of Epic Proportions" in Hard-Hit Legal Market?*, ABA JOURNAL: LAW NEWS NOW (May 7, 2013)
17. Radio Interview with Kim Brown, *A New Proposal Would Change the Tax Requirements for Internet Retailers*, AMERICAN EDITION ON THE VOICE OF RUSSIA (Apr. 30, 2013)
18. Marie Sapirie, *Why Subchapter S is Worth Keeping*, 139 TAX NOTES 7 (Apr. 1, 2013)
19. Lita Epstein, *Ask the Experts: Putting Common Consumer Tax Questions to Bed*, CARDHUB (Apr. 1, 2013)
20. Radio Interview with Ric Young, *Analyst: Closing Tax Loopholes May Not Help Alleviate Deficit*, AMERICAN EDITION ON THE VOICE OF RUSSIA (Feb. 7, 2013)
21. Radio Interview with Crystal Park, *Payroll Tax Overlooked During Fiscal Cliff Worries*, AMERICAN EDITION ON THE VOICE OF RUSSIA (Jan. 3, 2013)
22. Carol Hazard, *LandAmerica was Victim of the Bad Economy*, RICHMOND TIMES-DISPATCH (Dec. 17, 2012), also in BLOOMBERG BUSINESSWEEK (Dec. 17, 2012)
23. Scott Helman, *How Bain Capital is Trying—Reluctantly—to Clean up its Name*, BOSTON GLOBE MAGAZINE (Aug. 12, 2012)
24. Jim Walters, *Since When is Fairness News?*, THE SUN (San Bernardino and the Inland Empire) (Feb. 26, 2012)
25. Kathleen Kingsbury, *Actually, The Wealthy are Taxed More, But . . .*, msnbc.com (Feb. 10, 2012)
26. Kathleen Kingsbury, *Who Pays the Highest Taxes?*, REUTERS (Feb. 8, 2012), Fox Business (Feb. 10, 2012)
27. Walter Hamilton, Nathaniel Popper, *Mitt Romney Inspires a Look at How Tax Rules Help High Earners*, LOS ANGELES TIMES (Jan. 24, 2012)
28. *Pace Law School Enters the In-House Law School Market*, PRELAW, Nov. 18, 2011
29. *The Law School Firm*, THE NATIONAL JURIST, Nov. 2011
30. *What If Law Schools Ran Their Own Law Firms?*, AKRON LEGAL NEWS, Sep. 29, 2011
31. Karen Sloan, *What if Law Schools Opened Their Own Law Firms?*, THE NATIONAL LAW JOURNAL, Aug. 17, 2011
32. *How Law Schools Can Produce "Practice Ready" Grads: Operate Their Own Law Firms*, ABA JOURNAL ONLINE, Aug. 18, 2011
33. *Law School: Re-framing it as Analogue to Teaching Hospital*, LAWANDMORE.COM and other blogs, Aug. 18, 2011
34. Dion Lefler, *Secretary Pushes to Repeal Tax Exemptions*, WICHITA EAGLE, Dec. 4, 2009
35. *Repeal Some Exemptions*, WICHITA EAGLE, EDITORIAL DEPARTMENT BLOG, Nov. 27, 2009
36. *Kansas has a Giveaway Problem*, KANSAS CITY STAR, Nov. 24, 2009
37. Scott Rothschild, *Analyst: Tax Cuts Rob Many to Pay Few*, LAWRENCE JOURNAL-WORLD, Nov. 23, 2009
38. *Official: Repealing Tax Exemptions Would help Finance State Services*, LAWRENCE

JOURNAL-WORLD, Nov. 19, 2009

39. *Filing Raises Fears About Tax Shelter*, RICHMOND TIMES-DISPATCH, Dec. 28, 2008
40. *Bankruptcy Sheds Light on Industry*, RICHMOND TIMES-DISPATCH., Dec. 28, 2008
41. *Sham Lease will Sink Your 1031 Swap*, TAX SAVINGS ADVISOR, July 2005
42. *How to Make an Extra 15% on the Sale of Your Home*, TAX SAVINGS ADVISOR, July 2005