

**BRADLEY T. BORDEN**  
**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 and 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

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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

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- 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. *Ethical Issues for QIs and Attorneys Involved with LKEs*, Federation of Exchange Accommodators 2021 Annual Conference, September 2021
50. *Section 1031 Real Property*, Federation of Exchange Accommodators 2021 Annual Conference, September 2021
51. *Ethical Issues for QIs and Attorneys Involved with LKEs*, Federation of Exchange Accommodators 2020 Annual Virtual Conference, September 2020
52. *Business, Tax and Ethical Fundamentals Every Transactional Lawyer Needs to Know: Finding Your Way Out of the Transactional Maze*, New York County Lawyers Association Continuing Legal Education Institute, Webinar, June 2020 (with Lewis Tesser)
53. *Contribution-Default Remedies of LLCs and Partnerships*, American Bar Association, Business Law Section, LLC Institute, Tampa, Florida, November 2019 (with Michael D. Soejoto)
54. *Annual Review of Ethical Issues for QIs and Advisors in Like-Kind Exchanges*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 I.R.C., Scottsdale, Arizona, October 2019 (with Mary Foster, David Shechtman,

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- Derrick Tharpe)
55. *Installment Sale Adjuncts/Substitutes to Exchanges*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 I.R.C., Scottsdale, Arizona, October 2019 (with Anne Andrews, Alan Lederman)
  56. *TICs and DSTs as Replacement Property*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 I.R.C., Scottsdale, Arizona, October 2019 (with Dick Lipton, Darryl Steinhouse)
  57. *Annual Review of State Law Issues Affecting Exchanges*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 I.R.C., Scottsdale, Arizona, October 2019 (with Ciro Immordino, Mary Foster, Joyce Welch)
  58. *Hot Like-Kind Exchange Issues*, New York University 78th Annual Institute on Federal Taxation, New York, New York, October 2019 (with Robert D. Schachat)
  59. *A Financial Analysis of Disguised Sales of Partnership Interests*, Tax Forum, New York, New York, October 2019
  60. *Related Party Exchanges—Risks and Opportunities*, Federation of Exchange Accommodators 2019 Annual Conference, New Orleans, Louisiana, September 2019
  61. *Maximizing Capital Gains in Real Estate Transactions*, New York University Federal Restate and Partnerships Tax Conference, Washington, D.C., June 2019 (with James M. Lowy)
  62. *Basic and Non-Basic Tax Issues for Leasing Lawyers*, Commercial Real Estate Leases 2019, New York State Bar Association, Real Property Law Section, New York, New York, February 2019
  63. *Don't Get Caught in the Transactional Maze: Income Tax Fundamentals and Their Ethical Implications for the Transactional Lawyer*, New York County Lawyers Association Continuing Legal Education Institute, New York, New York, February 2019 (with Lewis Tesser)
  64. *Effect of Property Tax Policy and Real Estate Transactions*, NYC Advisory Commission on Property Tax Reform, New York, New York, January 2019 (no published materials)
  65. *Breaking Up is Hard To Do: Handling Partnership Split-Ups on Sale of Property*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 I.R.C., Austin, Texas, November 2018 (with Stephen M. Breitstone, Adam M. Handler, Louis S. Weller)
  66. *Current Thinking on What is Real Property*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges under Section 1031 I.R.C., Austin, Texas, November 2018 (with Mary B. Foster, Richard M. Lipton, Robert Schachat)
  67. *Tax Issues in Commercial Leasing*, Commercial Real Estate Leasing, New York State Bar Association, Real Property Law Section, New York, New York, October 2018
  68. *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)
  69. *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

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- 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)
70. *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)
  71. *Choice-of-Entity Decisions Under the New Tax Act*, National Tax Association 48th Annual Spring Symposium, Washington, D.C., May 2018
  72. *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)
  73. *“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)
  74. *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)
  75. *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)
  76. *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. Breirstone, Aaron S. Gaynor & Glenn Johnson)
  77. *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
  78. *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)
  79. *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)
  80. *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)
  81. *The State of Section 1031 Drop-and-Swaps Thirty Years After Bolker and Magnuson*, The University of Texas School of Law 63rd Annual Taxation Conference, Austin, Texas, December 2015
  82. *Maximizing Capital Gains in Real Estate Transactions*, New York University 74th

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- Annual Institute on Federal Taxation, San Francisco, California, November 2015 (with James M. Lowy)
83. *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)
84. *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)
85. *Hot Topics Regarding Section 1031 Exchanges*, Philadelphia Bar Association Tax Section CLE, Philadelphia, Pennsylvania, October 2015 (with David Shechtman)
86. 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)
87. 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)
88. 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)
89. 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 Steinhouse)
90. *Related Party Exchanges*, Federation of Exchange Accommodators 2014 Northeast Regional Meeting, Philadelphia, Pennsylvania, April 2014
91. 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)
92. 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. Breistone, Lou Weller, Donna M. Crisalli, Clifford M. Warren)
93. 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)
94. *Individual and Partnership Tax Developments*, Tulane Tax Institute, New Orleans, Louisiana, October 2013
95. 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)
96. Panelist, *Front Page News: Tax Reform and Section 1031*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C.,

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- May 2013 (with Mary B. Foster, David E. Franasiak, Max A. Hansen & David Shechtman)
97. *Building on Land Already Owned & Related Party Issues*, Federation of Exchange Accommodators 2013 Northeast Regional Meeting, Philadelphia, Pennsylvania, April 2013
  98. *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)
  99. 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)
  100. *REMICs*, Idaho State Tax Institute, Pocatello, Idaho, November 2012
  101. *Conservation Easements*, Idaho State Tax Institute, Pocatello, Idaho, November 2012 (with Andrew M. Wayment)
  102. *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)
  103. *Professional Ethics in the Transactional Setting*, PLI Pocket MBA: Summer 2012, San Francisco, California, June 2012 (with Dennis J. Ventry, Jr.)
  104. *Financial Analysis of Non-Corporate Entities*, PLI Pocket MBA: Summer 2012, San Francisco, California, June 2012
  105. 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
  106. 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
  107. 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
  108. Panelist, *Section 1031 Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2011
  109. 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
  110. Panelist, *Section 1031 Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Boca Raton, Florida, January 2011
  111. *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
  112. Moderator, *Like-Kind Exchange Current Developments*, American Bar Association

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- Section of Taxation and Section of Real Property, Probate and Trust Law Joint Meeting, Sales, Exchanges & Basis Committee Meeting, Toronto, Canada, September 2010
113. Panelist, *How to Select a Section 1031 QI*, 28<sup>th</sup> Annual Advanced Tax Law Course, Texas Bar Association, Dallas, TX, August 2010
  114. 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
  115. Panelist, *Meltdowns in the Section 1031 Neighborhood*, 25<sup>th</sup> Annual Texas Federal Tax Institute, San Antonio, Texas, June 2009 (with Todd D. Keator and Kevin Thomason)
  116. Panelist, *Sales and Exchanges in Workouts*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee, New Orleans, Louisiana, January 2009
  117. *Workout-Driven Exchanges*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2008 (with Todd D. Keator)
  118. 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
  119. Panelist, *Vacation Homes & Other Qualified Use Conundra*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 IRC, Scottsdale, Arizona – October 2008
  120. Panelist, *Intangible Property under Section 1031*, Jeremiah Long Memorial National Conference on Like-Kind Exchanges Under Section 1031 IRC, Scottsdale, Arizona – October 2008
  121. 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
  122. 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
  123. 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
  124. 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
  125. Moderator, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Washington, D.C. – May 2008
  126. *State Tax Issues in the 1031 Exchange Process*, 2008 Federation of Exchange Accommodators Mid-Year Conference, Atlanta, Georgia – April 2008
  127. *Debt Financing and Carry Back Financing Issues*, 2008 Federation of Exchange Accommodators Mid-Year Conference, Atlanta, Georgia – April 2008
  128. Panelist, *Just What Is Real Property for Tax Purposes?* American Bar Association

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- Section of Taxation Meeting, Real Estate Committee, Lake Las Vegas, Nevada, January 2008
129. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee, Lake Las Vegas, Nevada, January 2008
  130. 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
  131. *The Nuanced Differences Between Partnership and S Corporation Flow-Through Taxation*, 49th Annual Idaho State Tax Institute, Pocatello, Idaho – November 2007
  132. 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
  133. *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
  134. 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
  135. 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
  136. *Multi-State Tax Issues*, 2007 Federation of Exchange Accommodators Mid-Year Conference, Washington, D.C., April 2007
  137. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Hollywood, Florida, January 2007
  138. Moderator, *Sales and Exchanges of Leases (Part III)*, American Bar Association Section of Taxation Meeting, Sales, Exchanges & Basis Committee Meeting, Hollywood, Florida, January 2007
  139. *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)
  140. 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
  141. 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
  142. *Sales and Exchanges of Leases*, 43<sup>rd</sup> Annual Kansas Accountants Tax Conference, Topeka, Kansas, October 2006

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143. *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)
144. *Conservation Easements & Water Rights*, 2006 Federation of Exchange Accommodators Mid-Year Conference, Philadelphia, Pennsylvania, May 2006
145. *ABC's of Legal Entities*, 2006 Federation of Exchange Accommodators Mid-Year Conference, Philadelphia, Pennsylvania, May 2006
146. Panelist, *Sale and Exchanges of Leases (Part I)*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2006
147. Panelist, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2006
148. 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
149. *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
150. *Exchanges of Partnership Interests for Services*, CBIZ Tax Conference 2005, Tucson, Arizona, November 2005
151. *New Ideas in Tax-Deferred Exchanges*, 47<sup>th</sup> Annual Idaho State Tax Institute, Pocatello, Idaho, November 2005 (with Max Hansen)
152. *Tax and Legal Issues in Partnership Formation*, 42<sup>nd</sup> Annual Kansas Accountants Tax Conference, Topeka, Kansas, October 2005 (with Craig J. Albers and Kevin D. Chambers)
153. 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
154. 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
155. *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)
156. *Tax-Free Section 1031 Exchanges*, Third Annual Tax Symposium, New Mexico Bar Association, Albuquerque, New Mexico, June 2005
157. Moderator, *Sales and Exchanges: Current Developments*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Washington, D.C., May 2005
158. *Advanced 1031 Topics*, 51<sup>st</sup> Annual Spring Tax Institute of the University of Iowa College of Law and Iowa State Bar Association, Iowa City, Iowa, May 2005
159. *1031 Exchanges*, Ellis County Bar Association Continuing Legal Education Seminar, Hays, Kansas, May 2005
160. Co-Moderator, *Like-Kind Exchanges: Emerging Issues*, American Bar Association and the ABA Center for Continuing Legal Education Last Wednesday Teleconference,

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January 2005

161. 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
162. Panelist, *Co-investment or Partnership: Drawing the Line*, American Bar Association Section of Taxation, Partnerships and LLCs Committee Meeting, San Diego, California, January 2005
163. 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
164. *10 Reasons Why we don’t Like S-Corporations*, 54<sup>th</sup> Annual Kansas Society of Certified Public Accountants Kansas Tax Conference, Overland Park, Kansas, November 2004
165. *TICs & Build-to-Suit Techniques under Section 1031*, 52<sup>nd</sup> Annual University of Texas School of Law Taxation Conference, Houston, Texas, November 2004
166. *1031 Exchanges: Build-to-Suit Transactions and Tenancy-in-Common Arrangements*, 41<sup>st</sup> Annual Kansas Accountants Tax Conference, Topeka, Kansas, October 2004
167. 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
168. 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
169. 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
170. *Like-Kind Exchanges: Exchanges of Partial Interests and Build-to-Suit Issues*, 39<sup>th</sup> Annual Southern Federal Tax Institute, Atlanta, Georgia, September 2004
171. *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
172. *Unearthing Neglected and Emerging Issues of Section 1031 Real Estate Transactions*, BNA Tax Management Advisory Board Meeting, New York, New York, June 2004
173. *Theories of Section 1031 Exchange Relativity*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Moderator, Washington, D.C., May 2004
174. *Section 1031 Update*, American Petroleum Institute 70<sup>th</sup> Annual Federal Tax Forum, Houston, Texas, April 2004
175. *Survey of Special Tax Issues Related to Section 1031 Exchanges*, American Bar Association/Property Tax Institute, 13<sup>th</sup> Annual Advanced Sales/Use Tax & Advanced Property Tax Seminars, New Orleans, Louisiana, March 2004
176. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation’s Advising Small Businesses, Dallas, Texas, March 2004

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177. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Houston, Texas, February 2004
178. *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)
179. Panelist, *1031 Current Developments*, American Bar Association Section of Taxation Midyear Meeting, Sales, Exchanges & Basis Committee Meeting, Kissimmee, Florida, January 2004
180. Moderator, *State Transfer Taxes: Pitfalls and Planning Opportunities*, Real Estate Committee Meeting, Kissimmee, Florida, January 2004
181. Panelist, *Ongoing Project: Multi-State Guide Summary*, 9<sup>th</sup> Annual National Conference and General Membership Meeting of the Federation of Exchange Accommodators, Las Vegas, Nevada, October 2003
182. Panelist, *"Leasehold Exchange Techniques in Build-to-Suit Exchanges"*, 9<sup>th</sup> Annual National Conference and General Membership Meeting of the Federation of Exchange Accommodators, Las Vegas, Nevada, October 2003
183. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Dallas Texas, October 2003
184. 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
185. 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
186. *Techniques for Minimizing Texas Franchise Taxes*, University of Houston Law Foundation's Advising Small Businesses, Houston, Texas, September 2003
187. *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
188. *Section 1031 Tax-Free Exchanges: Trends and Developments*, Houston CPA Society's 8<sup>th</sup> Annual CPE Family Conference, Galveston, Texas, June 2003
189. *From the Ground Up: An In-Depth Analysis of Build-to-Suit and Related Party Exchanges*, 19<sup>th</sup> Annual Texas Federal Tax Institute, San Antonio, Texas, June 2003
190. 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
191. 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
192. 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
193. *Practical Legal and Tax Considerations for the Closely Held Business in Texas*,

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**BRADLEY T. BORDEN**  
**Complete List of Presentations**

- Southeast Texas Chapter of the Texas Society of Certified Public Accountants, Beaumont, Texas, January 2003 (with W. Richey Wyatt)
194. 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
  195. *Recent Developments Relating to Exchanges of Build-to-Suit Properties*, BNA Tax Management Advisory Board Meeting, New York, New York, December 2002
  196. *Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031*, Texas Society of Certified Public Accountants Annual CPE Exposition, Houston, Texas, December 2002
  197. *Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031*, Texas Society of Certified Public Accountants Annual CPE Exposition, San Antonio, Texas, December 2002
  198. *Creative Structuring of Tax-Deferred Exchanges Under IRC Section 1031*, Texas Society of Certified Public Accountants Annual CPE Exposition, Arlington, Texas, December 2002
  199. *Like-Kind Exchanges in Today's Section 1031 Environment*, University of Texas School of Law 50<sup>th</sup> Annual Taxation Conference, Austin, Texas, November 2002
  200. *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
  201. *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
  202. *Income Tax—Medical Deductions for Long-Term Care*, University of Texas 4<sup>th</sup> Annual Intermediate Estate Planning, Guardianship and Elder Law Conference, Galveston, Texas, August 2002
  203. *Planning for Distributions from Retirement Plans: A Guide Through the Maze*, University of Texas 4<sup>th</sup> Annual Intermediate Estate Planning, Guardianship and Elder Law Conference, Galveston, Texas, August 2002
  204. *Tax-Free Exchanges of Real Estate*, University of Houston Law Foundation's Real Estate Documents, Workouts and Closings, Dallas, Texas, July 2002
  205. *Tax-Free Exchanges of Real Estate*, University of Houston Law Foundation's Real Estate Documents, Workouts and Closings, Houston, Texas, July 2002
  206. Panelist, *Dealer vs. Investor: Techniques to Protect Capital Gains*, American Bar Association Section of Taxation Real Estate Committee Meeting, Washington, D.C., May 2002
  207. *The Use of Section 1031 in Estate Planning and Administration*, Docket Call in Probate Court Seminar, San Antonio, Texas, April 2002
  208. *Creative Gain Deferral Under Section 1031*, 48<sup>th</sup> Annual Texas CPA Tax Institute, San Antonio, Texas, November 2001
  209. *New Issues in Like-Kind Exchanges*, 43<sup>rd</sup> Annual Idaho State Tax Institute, Pocatello, Idaho, November 2001
  210. *Structuring Like-Kind Exchanges for Maximum Benefits*, Texas Bar Association Advanced Tax Law Course, Dallas, Texas, September 2001

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OTHER PRESENTATIONS

1. *Leasehold Improvements Exchanges*, Online Learning with WWEdU, November 2021
2. *Federal Income Tax Issues of Leases*, Online Learning with WWEdU, October 2021
3. *Deal Structures for Qualified Opportunity Zone Funds*, 8th Annual Private Wealth & Taxation Institute, October 2021 (with Stephen M. Breitstone, Matthew E. Rappaport, Leila Vaughn & Mark E. Wilensky)
4. *Entity Issues for Section 1031 Investors and Advisors*, Webinar with Asset Preservation, Inc., September 2021 (with Pamela Michaels)
5. *The Flow-Through “Taxpayer”—Partnership Returns and Audits*, National Association of Enrolled Agents, Tax Talk Today, August 2021 (with Mark F. Seid)
6. *Ethics for the Section 1031 Legal Advisor*, Webinar with Asset Preservation, Inc., July 2021 (with Pamela Michaels)
7. *Partnership Exchanges: Section 1031, Drop and Swaps, Swap and Drops, Mixing Bowl, and Other Strategies*, Strafford Continuing Education Webinar, June 2021 (with Marie C. Flavin)
8. *Leasehold Improvements Exchanges*, Online Learning with WWEdU, June 2021
9. *Basic and Non-Basic Tax Tips for Leasing Lawyers*, Online Learning with WWEdU, April 2021
10. *Structuring 1031 Like-Kind Exchanges: New Final IRS Regulations Regarding “Real Property,”* Strafford Continuing Education Webinar, April 2021 (with Marie C. Flavin)
11. *1031 Exchanges: Strategy & Execution*, Altium Webinar Series, Apr. 2021
12. *Section 1031 Leasehold Improvements Exchanges*, ProLawCLE webinar, March 2021
13. *Entity Issues for 1031 Investors and Advisors*, Webinar with Asset Preservation, Inc., March 2021 (with Pamela Michaels)
14. *Section 1031 Exchanges for Partnerships and Corporations: Divisions and Conversions to TIC and DST Structures to Protect Tax Deferral*, Strafford Continuing Education Webinar, March 2021 (with Marie Flavin)
15. *Leasehold Improvements Exchanges*, Online Learning with WWEdU, February 2021
16. *1031 Real Property: New Real Property 1031 Regulations Explored and Explained*, Webinar with Asset Preservation, Inc., January 2021 (with Pamela Michaels)
17. *Investing in Opportunity Zones: Discover Tax-Advantaged Investment Strategy through Opportunity Zones*, World Wide Land Transfer CLE Webinar, January 2021 (with Ran Fuchs and Robert Burke)
18. *Investing in Opportunity Zones: Discover Tax-Advantaged Investment Strategy through Opportunity Zones*, World Wide Land Transfer CLE Webinar, December 2020 (with Ran Fuchs and Robert Burke)
19. *Entity Issues for 1031 Advisors*, Webinar with Asset Preservation, Inc., November 2020 (with Pamela Michaels)
20. *1031 Update: New Proposed Regs’ Definition of Real Property and More*, Webinar with Asset Preservation, Inc., November 2020 (with Pamela Michaels)
21. *Entity Issues for 1031 Advisors*, Webinar with Asset Preservation, Inc., October 2020 (with Pamela Michaels)
22. *Entity Issues for 1031 Advisors*, Webinar with Asset Preservation, Inc., September 30, 2020 (with Pamela Michaels)

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23. *Ethical Issues for Qis and Attorneys Involved in Like-Kind Exchanges*, Federation of Exchange Accommodators Virtual Annual Conference, September 2020
24. *Special 1031 Topics Plus Ethics*, Webinar with Asset Preservation, Inc., September 2020 (with Pamela Michaels)
25. *New Proposed Regs' Definition of Real Property and More*, Webinar with Asset Preservation, Inc., August 2020 (with Pamela Michaels)
26. *Entity Issues for 1031 Advisors*, World Wide Land Transfer CLE Webinar, August 2020 (with Pamela Michaels)
27. *Entity Issues for 1031 Advisors*, Webinar with Asset Preservation, Inc., August 2020 (with Pamela Michaels)
28. *Navigating Blow Ups in Like-Kind Exchanges*, National Association of Enrolled Agents, July 2020
29. *1031 Update: Real Property Defined and More*, Webinar with Asset Preservation, Inc., July 2020 (with Pamela Michaels)
30. *Advanced 1031 Tax-Deferred Exchange Issues in 2020 Partnerships and Special Topics*, Webinar with Asset Preservation, Inc., June 2020 (with Pamela Michaels)
31. *Like-Kind Exchanges: Deadline Extensions & Reporting Issues*, National Association of Enrolled Agents, June 2020
32. *Ethics for the Section 1031 Legal Advisor*, World Wide Land Transfer CLE Webinar, April 2020 (with Eric Brecher)
33. *1031 Nuts & Bolts and Ethics*, MiT National Land Service CLE Webinar, April 2020 (with Eric Brecher)
34. *Structuring Tiered Partnerships: Advanced Tax Planning Strategies, Avoiding Tax Traps*, Strafford Continuing Education Webinar, April 2020 (with Joseph Mandarino)
35. *1031 Nuts & Bolts and Ethics*, MiT National Land Service CLE, New York, New York, March 2020 (with Eric Brecher)
36. *1031 Exchanges: Identifying Property, Calculating Depreciation, Tax Reform Changes, Addressing Partnership Issues*, Strafford Continuing Education Webinar, February 2020 (with Craig Brown)
37. *Ethics for the Section 1031 Legal Advisor*, Moritt Hock & Hamroff LLP Continuing Legal Education Seminar, Garden City, New York, February 2020 (with Eric Brecher)
38. *Structuring and Optimizing 1031 Like-Kind Exchanges*, American Law Institute Continuing Legal Education, Telephone Seminar/Audio Webcast, January 2020 (with Mary B. Foster)
39. *Ethics for the Section 1031 Legal Advisor*, Lunch Presentation Sponsored by 1031 Financial, NexTrend Securities, Inc., and Inland Real Estate Company, New York, New York, December 2019
40. *Structuring 1031 Like-Kind Exchanges: Revisiting "Real Property," Applying 199A Business Deduction*, Strafford Continuing Education Webinar, December 2019 (with Marie C. Flavin)
41. *Ethics for the Section 1031 Legal Advisor*, Lunch Presentation Sponsored by Griffin Capital and 1031 Financial, New York, New York, October 2019
42. *Section 1031 Exchanges for Partnerships and Corporations*, Strafford Continuing Education Webinar, October 2019

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43. *Ethics for the Section 1031 Legal Counsel*, Duval & Stachenfeld LLP Continuing Legal Education (DSU), New York, New York, September 2019
44. *Mastering Partnership Minimum Gain Chargeback Provisions for the Tax Professional*, Strafford Continuing Education Webinar, July 2019
45. *LLC and Partnership Purchases: Entity Interest vs. Asset Sales*, Strafford Continuing Education Webinar, June 2019 (with Joseph C. Mandarinio)
46. *The Anatomy of a Really Cool Section 1031 Exchange*, Duval & Stachenfeld LLP Continuing Legal Education (DSU), New York, New York, June 2019
47. *Partnership Exchanges After Tax Reform: Structuring “Drop and Swap” and Mixing Bowl Transactions*, Clear Law Institute Continuing Education Webinar, April 2019 (with Marie C. Flavin)
48. *Partnership Taxation: Allocations in Partnership and LLC Agreements*, Lorman Continuing Education Webinar, March 2019 (with Anthony L. Minervini)
49. *Partnership Exchanges After Tax Reform: Structuring “Drop and Swap” and “Mixing Bowl” Transactions*, Strafford Continuing Education Webinar, February 2019 (with Marie C. Flavin)
50. *Tax Treatment of Partnership Mergers: “Assets-Up” vs. “Assets-Over,” Ensuring Tax Deferral and Continuation of Entity*, Strafford Continuing Education Webinar, January 2019 (with Joseph C. Mandarinio)
51. *Structuring Tiered Partnerships: Advanced Tax Planning Strategies, Avoiding Tax Traps*, Strafford Continuing Education Webinar, October 2018 (with Joseph C. Mandarinio)
52. *Contribution Default Remedies for LLCs and Partnerships: Tax Consequences of Dilution, Set-Offs and Constructive Loans*, Strafford Continuing Education Webinar, September 2018
53. *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)
54. *IRC 754 Elections for Tax Counsel: Mastering Structuring Considerations of Basis Adjustments*, Strafford Continuing Education Webinar, May 2017 (with Janice H. Eiseman)
55. *IRC 754 Elections for Tax Counsel: Mastering Structuring Considerations of Basis Adjustments*, Strafford Continuing Education Webinar, May 2016 (with Janice H. Eiseman)
56. *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)
57. *Mastering Tax Reporting and Planning in Real Estate Partnerships*, Strafford Continuing Legal Education, Telecast, April 2016 (with Mark E. Wilensky)
58. *Series LLCs in Real Estate Transactions*, Charleston Tax Council, Charleston, South Carolina, January 2011
59. South-Central Kansas Legislative Policy Summit, “Considering Tax Expenditures in State Budget Deliberations,” Wichita, Kansas, December 2009

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60. Public Forum on Tax Expenditures, “Considering Tax Expenditures in State Budget Deliberations,” Topeka, Kansas, November 2009
61. 46th Annual Tax Conference, “Tax Issues Affecting Real Estate Developers,” Topeka, Kansas – October 2009
62. 44th Annual Tax Conference, “Section 1031 Exchanges,” Topeka, Kansas – October 2007 (with Kristopher S. Amos and Kevin D. Chambers)
63. National Business Institute, “Advanced Section 1031 Exchanges,” Little Rock, Arkansas – June 2006
64. Lorman Education Services, “Like Kind Real Estate Exchanges in Texas,” El Paso, Texas – February 2004
65. Professional Education Systems Institute, LLC, “Tax Strategies Using Like-Kind Exchanges,” Austin, Texas – September 2003
66. Professional Education Systems Institute, LLC, “Tax Strategies Using Like-Kind Exchanges,” Dallas, Texas – September 2003
67. Professional Education Systems Institute, LLC, “Tax Strategies Using Like-Kind Exchanges,” Houston, Texas – September 2003
68. San Antonio Board of Realtors, “Section 1031 Tax-Free Exchanges,” Boerne, Texas – August, November, December 2003, January 2004
69. San Antonio Society of CPA’s Super Star Estate Planning Seminar, “Section 1031 Issues in Estate Planning and Administration,” San Antonio, Texas – July 2003
70. Lorman Education Services, “Like Kind Real Estate Exchanges in Louisiana,” Baton Rouge, Louisiana – July 2003
71. Lorman Education Services, “Like Kind Real Estate Exchanges in Oklahoma,” Tulsa, Oklahoma – July 2003
72. 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
73. San Antonio Board of Realtors, “Section 1031 Tax-Free Exchanges,” San Antonio, Texas – July 2003
74. National Association of Auctioneers, “Independent Contractor – To Be or Not to Be,” San Antonio, Texas – July 2003
75. San Antonio Board of Realtors, “Section 1031 Tax-Free Exchanges,” San Antonio, Texas – May 2003
76. Fourth Annual 1031 Like-Kind Exchange Seminar, Panelist, “Multi-State Issues in Exchanges: Transfer Taxes, State Income Taxes,” Atlanta, Georgia – May 2003
77. 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
78. 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
79. Texas & Southwest Cattle Raisers Association, “Section 1031: Tax-Free Exchanges of Real Property,” San Antonio, Texas – March 2003

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80. San Antonio Chapter of Certified Public Accountants, “Tax and Legal Issues in Admitting and Removing Business Partners,” San Antonio, Texas – March 2003
81. “IRC Section 1031 Tax Free Exchanges,” San Antonio, Texas – March 2003
82. Federation of Exchange Accommodators Southeastern Regional Meeting, “Drop and Swap, Swap and Drop, and Partnership Dissolution Techniques,” Atlanta, Georgia – March 2003
83. Lorman Education Services Texas Like-Kind Real Estate Exchanges, “Reverse Exchanges and Parking Transactions” and “Special Issues with Partnerships,” San Antonio, Texas – December 2002
84. “Section 1031 Tax-Free Exchanges,” Corpus Christi, Texas – December 2002
85. “Section 1031 Tax-Free Exchanges,” Harlingen, Texas – December 2002
86. San Antonio Bar Association, “I.R.C. Section 1031 Tax-Free Exchanges of Property,” San Antonio, Texas – November 2002
87. 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
88. Federation of Exchange Accommodators 8<sup>th</sup> Annual National Conference, “A State Guide to Issues That Impact Exchanges,” Las Vegas, Nevada – October 2002
89. “Section 1031 Tax-Free Exchanges,” Kerrville, Texas – September 2002
90. “Section 1031 Tax-Free Exchanges,” Laredo, Texas – September 2002
91. 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
92. Padgett, Stratemann & Co., L.L.P. 2002 Seminar Series, “The Tax-Deferred Exchange,” San Antonio, Texas – June 2002
93. Midland Business and Estate Council, “Section 1031 Issues in Estate Planning and Administration,” Midland, Texas – February 2002
94. Independent Brokers of America, Inc. 13<sup>th</sup> Annual Real Estate Networking Conference, “1031 Exchange Update: Legal Issues Pertaining to New Rules,” San Antonio, Texas – February 2002
95. Lorman Education Services Texas Like-Kind Real Estate Exchanges, “Reverse Exchanges and Parking Transactions” and “Special Issues with Partnerships,” San Antonio, Texas – December 2001
96. American Association of Petroleum Geologists, Dealmakers Conference, “Minimizing Your Tax Liability Using Like-Kind Exchanges,” Houston, Texas – August 2001
97. Texas Society of Certified Public Accountants – San Antonio Chapter, “Section 1031 Exchanges,” San Antonio, Texas – July 2001
98. Section 1031 Exchanges of Investment Properties in Texas, “Essentials of IRC Section 1031 Exchanges” and “Special Issues,” San Antonio, Texas – April 2001
99. 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
100. Lorman Education Services Texas Like-Kind Real Estate Exchanges Seminar, “Deferred Multi-Party Exchanges, Including a Discussion on Reverse Exchanges,” San

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Antonio, Texas – December 2000

CO-AUTHOR ONLY

1. 49<sup>th</sup> 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. 44<sup>th</sup> 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. 39<sup>th</sup> 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. 37<sup>th</sup> 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. 38<sup>th</sup> 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. 25<sup>th</sup> Annual Texas Bar Association Advanced Estate Planning and Probate Course, “Excess and Deferred Compensation: A Potpourri of Compensation Issues,” June 2001 (co-author)
7. 37<sup>th</sup> 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. Marie Sapirie, *There’s Lots to Like in the Like-Kind Exchange Regs*, 170 TAX NOTES FED. 199 (Jan. 11, 2021)
2. Jarred Schenke, *Biden’s Lates Proposal Puts CRE Tax Break in Political Crosshairs Once More*, BISNOW (Aug. 2, 2020)
3. Amy Lee Rosen, *Deadline Relief For Like-Kind Exchanges Sparks Uncertainty*, LAW360 (Apr. 13, 2020)
4. Marie Sapirie, *Planning for the End of Opportunity Zone Investments*, 162 TAX NOTES 969 (Mar. 4, 2019)
5. Marie Sapirie, *What’s Next for the Passthrough Deduction*, 162 TAX NOTES 727 (Feb. 18, 2019)
6. John Herzfeld, *NYC Tax Rate Change Could Help Landlords More Than Renters*, DAILY TAX REPORT: STATE (Jan. 22, 2019)
7. Marie Sapirie, *Like-Kind Exchanges and the Passthrough Deduction*, 208 TNT 227-2 (Nov. 26, 2018)
8. Joe Light, *Juicy Real Estate Tax Break Suffers Big Blow after IRS Proposal*, BLOOMBERG (Oct. 11, 2018)
9. Andrew Velarde, *Former Officials Back IRS for not Accepting Court Decisions*, 2018

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- TNT 94-10 (May 15, 2018)
10. Marie Sapirie, *Making the Passthrough Deduction Work*, 2018 TNT 73-2 (Apr. 16, 2018)
  11. Emily L. Foster, *Advocates Aim to Preserve Like-Kind Exchange in Tax Reform*, 2017 TNT 84-1 (May 3, 2017)
  12. 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)
  13. Ainara Tiefenthäler & Gabriel Dance, *Trump's Tax Records*, THE NEW YORK TIMES (Oct. 1, 2016)
  14. John Kiernan, *2016's Property Taxes by State*, WALLETHUB.COM (Mar. 11, 2016)
  15. Marie Sapirie, *The End is in Sight for REIT Spinoffs*, 2015 TNT 244-2 (Dec. 21, 2015)
  16. Richard Rubin, *Donald Trump Wants to Raise His Own Taxes, But Would He Kill the 1031 Real Estate Break?*, BLOOMBERG POLITICS (Aug. 28, 2015)
  17. Amy S. Elliott, *Does Size Matter? Getting to Will on a Hot Dog Stand ATB*, 148 TAX NOTES 128 (July 13, 2015)
  18. Patrick Temple-West, *Exelon Quarrel with IRS Could Threaten Tax-Free Exchange Deals*, REUTERS (Jan. 28, 2014)
  19. \_\_\_\_\_, ESPN OUTSIDE THE LINES (Dec. 15, 2013)
  20. *PGA Tour Tax Breaks Questioned*, ESPN OUTSIDE THE LINES, (Dec. 9, 2013)
  21. Paula Lavigne, *Tax Breaks Power PGA Tour Giving*, ESPN OUTSIDE THE LINES, (Dec. 13, 2013)
  22. Jaime Arora, *Could Like-Kind Exchange Rules Get Caught in Tax Reform's Web?*, 140 TAX NOTES 408 (July 29, 2013)
  23. Joe Patrice, *Third-Party Litigation Financing: The Latest Chimerical Lifeline For The Legal Profession*, ABOVE THE LAW (May 13, 2013)
  24. 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)
  25. 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)
  26. Marie Sapirie, *Why Subchapter S is Worth Keeping*, 139 TAX NOTES 7 (Apr. 1, 2013)
  27. Lita Epstein, *Ask the Experts: Putting Common Consumer Tax Questions to Bed*, CARDHUB (Apr. 1, 2013)
  28. Radio Interview with Ric Young, *Analyst: Closing Tax Loopholes May Not Help Alleviate Deficit*, AMERICAN EDITION ON THE VOICE OF RUSSIA (Feb. 7, 2013)
  29. Radio Interview with Crystal Park, *Payroll Tax Overlooked During Fiscal Cliff Worries*, AMERICAN EDITION ON THE VOICE OF RUSSIA (Jan. 3, 2013)
  30. Carol Hazard, *LandAmerica was Victim of the Bad Economy*, RICHMOND TIMES-DISPATCH (Dec. 17, 2012), also in BLOOMBERG BUSINESSWEEK (Dec. 17, 2012)
  31. Scott Helman, *How Bain Capital is Trying—Reluctantly—to Clean up its Name*, BOSTON GLOBE MAGAZINE (Aug. 12, 2012)
  32. Jim Walters, *Since When is Fairness News?*, THE SUN (San Bernardino and the Inland Empire) (Feb. 26, 2012)
  33. Kathleen Kingsbury, *Actually, The Wealthy are Taxed More, But . . .*, msnbc.com (Feb. 10, 2012)
  34. Kathleen Kingsbury, *Who Pays the Highest Taxes?*, REUTERS (Feb. 8, 2012), Fox

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- Business (Feb. 10, 2012)
35. Walter Hamilton, Nathaniel Popper, *Mitt Romney Inspires a Look at How Tax Rules Help High Earners*, LOS ANGELES TIMES (Jan. 24, 2012)
  36. *Pace Law School Enters the In-House Law School Market*, PRELAW, Nov. 18, 2011
  37. *The Law School Firm*, THE NATIONAL JURIST, Nov. 2011
  38. *What If Law Schools Ran Their Own Law Firms?*, AKRON LEGAL NEWS, Sep. 29, 2011
  39. Karen Sloan, *What if Law Schools Opened Their Own Law Firms?*, THE NATIONAL LAW JOURNAL, Aug. 17, 2011
  40. *How Law Schools Can Produce “Practice Ready” Grads: Operate Their Own Law Firms*, ABA JOURNAL ONLINE, Aug. 18, 2011
  41. *Law School: Re-framing it as Analogue to Teaching Hospital*, LAWANDMORE.COM and other blogs, Aug. 18, 2011
  42. Dion Lefler, *Secretary Pushes to Repeal Tax Exemptions*, WICHITA EAGLE, Dec. 4, 2009
  43. *Repeal Some Exemptions*, WICHITA EAGLE, EDITORIAL DEPARTMENT BLOG, Nov. 27, 2009
  44. *Kansas has a Giveaway Problem*, KANSAS CITY STAR, Nov. 24, 2009
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