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**ABA TAX SECTION ANNOUNCES WINNERS OF NINTH ANNUAL LAW STUDENT
TAX CHALLENGE**

Winners in J.D., LL.M. Competitions, and Best Written Submissions Chosen

WASHINGTON, D.C., Jan. 27, 2010 -- The American Bar Association Section of Taxation has announced the winners of its 2009 Law Student Tax Challenge, a contest designed to give students an opportunity to research, write about and present their analyses of a “real life” tax planning problem. The competition is open to both J.D. and LL.M. students.

Brendan Sponheimer and James Murtha of Western New England College School of Law were awarded first place in the J.D. Division. Nicole Forsythe and Ryan White of the University of Missouri-Kansas City School of Law were awarded first place in the LL.M. Division. The teams presented oral arguments before a panel of distinguished tax lawyers attending the section’s Midyear Meeting in San Antonio. The winners were honored at a reception during the meeting. Frederick D. Royal was the coach for the Western New England College School of Law team and Judith Frame Wiseman coached the University of Missouri-Kansas City School of Law team.

“We were pleased this year to have more teams than ever before competing,” said Stuart M. Lewis, chair of the ABA Tax Section. “Forty-three J.D. teams and 26 LL.M. teams

submitted their solutions to a challenging, complex tax planning problem that involved individual and business entity issues,” he said. “Students were asked to advise a fictional client on how to handle partnership tax matters, as well as tax issues that may arise in divorce proceedings,” he said. “The students greatly benefited from the feedback and counsel they received from some of the best tax lawyers in the country,” Lewis said, adding, “Students said their experience with the tax challenge gave them a taste of real-life practice in this area.”

The Law Student Tax Challenge was developed and is administered by the section’s Young Lawyers Forum, and is designed to reflect everyday tax issues that might arise for practitioners. The contest features J.D. and LL.M. divisions, both of which compete in two-person teams that research the tax issues involved, and then submit technical memoranda and client letters with their solutions. The teams’ written submissions are judged by tax practitioners from across the country and the teams with the best written submissions are chosen to present their tax planning strategies before the competition judges at the Section’s Midyear Meeting.

Other awardees include:

J.D. Division:

2nd Place: Sara Steinberger and Travis Wheeler, Temple University Beasley School of Law. Kathy Mandelbaum, coach.

3rd Place: Kaitlyn Wahlsten and Jonathan Heinonen, Hamline University School of Law. Morgan L. Holcomb, coach.

Best Written Submission: Neill O’Brien and Casey Nunez, Western New England College of Law. Frederick Royal, coach.

Runner-Up Best Written Submission: Bryan Jensen and Scott Valent, University of Denver Sturm College of Law. Alicia Buckingham, coach.

Semi-finalists: Joe Aaron Mullis and Kevin Henson, University of Memphis Cecil C. Humphreys School of Law. William P. Kratzke, coach.

Bryan Jensen and Scott Valent, University of Denver Sturm College of Law. Alicia Buckingham, coach.

Neill O'Brien and Casey Nunez, Western New England College of Law. Frederick Royal, coach.

LL.M. Division:

2nd Place: Henry Chen and Irina Goldberg, University of San Diego School of Law. Richard A. Shaw, coach.

Best Written Submission: Nicole Forsythe and Ryan White, University of Missouri-Kansas City School of Law. Judith Frame Wiseman, coach.

Finalists: Hiram Powers and Joshua Erlich, Georgetown University Law Center. Martin Ginsburg, coach.

Nina Garonski and James Vandermark, Temple University Beasley School of Law. Kathy Mandelbaum, coach.

A complete listing of the teams entered in the 2009 competition, along with samples of entries, is available on the section's Web site at: <http://www.abanet.org/tax/lstc>.

The American Bar Association Section of Taxation is the largest professional association of tax lawyers, with approximately 23,000 members nationwide. Its goals include helping taxpayers better understand their rights and obligations under the tax laws and working to achieve a simplified tax system that is equitable and efficient.

With nearly 400,000 members, the American Bar Association is the largest voluntary professional membership organization in the world. As the national voice of the legal profession, the ABA works to improve the administration of justice, promotes programs that assist lawyers and judges in their work, accredits law schools, provides continuing legal education, and works to build public understanding around the world of the importance of the rule of law.

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