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

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

WASHINGTON, D.C., Jan. 27, 2011 -- The American Bar Association Section of Taxation has announced the winners of its 10th Annual 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.

Wes Hill and Sims Rhyne III of Samford University School of Law were awarded first place in the J.D. Division. Judson Bryant and John Goodell of Northwestern University 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 2011 Midyear Meeting in Boca Raton, Fla., with the winners honored at a reception, also during the meeting. Brannon Denning was the coach for the Samford University School of Law team; Robert R. Wootton coached the Northwestern University School of Law team.

“We were pleased this year to have a record number of entries,” said Charles H. Egerton, chair, ABA Section of Taxation. “Ninety-five J.D. teams and 31 LL.M. teams, from 55 law

schools, submitted their solutions to a challenging, complex tax planning problem that involved individual and business entity issues.”

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; 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:** Caryn Gross and Michael Tangry, Cleveland State University College of Law. Deborah A. Geier, coach.

**3rd Place:** Peter J. Farrell and Jonathan D. Puvak, William and Mary School of Law. William M. Richardson, coach.

**Best Written Submission:** Peter J. Farrell and Jonathan D. Puvak, William and Mary School of Law. William M. Richardson, coach.

**Runner-Up, Best Written Submission:** Caryn Gross and Michael Tangry, Cleveland State University College of Law. Deborah A. Geier, coach.

**Semi-finalists:** Leah Chalkley and Patrick Kern, University of Kentucky College of Law. Jennifer Bird-Pollan, coach.

Ben Friedman and Christopher Mikes, University of Florida Levin College of Law. Charlene Luke, coach.

Tim M. Todd Jr. and Melissa M. Ogden, Liberty University School of Law. F. Philip Manns Jr., coach.

**LL.M. Division:**

**2nd Place:** Travis Wheeler and Jeanmarie Dunn-Kane, Temple University School of Law. Andrea Monroe, coach.

**Best Written Submission:** Nicholas Bracco and Samuel Burnett, University of Missouri-Kansas City School of Law. Judith F. Wiseman, coach.

**Finalists:** Nicholas Bracco and Samuel Burnett, University of Missouri-Kansas City School of Law. Judith F. Wiseman, coach.

Jennifer Jewkes and Matthew Wiseman, University of Denver College of Law. Alicia Buckingham, coach.

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