

Section of Taxation

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

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

WASHINGTON, D.C., Jan. 24, 2007 -- The American Bar Association Section of Taxation has announced the winners of its 2006 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.

Jason Maus and Julie Ann Camden of Michigan State University Law School were awarded first place in the J.D. Division, and Matt McNeill and Stacey Olson of Loyola Law School won in the LL.M. Division. The teams presented both oral and written arguments before a panel of distinguished tax lawyers attending the Section’s Midyear Meeting in Hollywood, Fla. The winners and their coaches, Michele LaForest Halloran of Michigan State University Law School and Jennifer Kowal of Loyola Law School, were honored at a reception during the meeting.

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2006 LSTC, Add One

“We were very impressed with the quality of the submissions we had this year,” said Susan P. Serota, chair of the ABA Tax Section. “The problem involved complex issues involving a merger including stock swaps and options. The students did a terrific job presenting their ideas and supporting their theses before a panel of experienced tax law experts. They received some valuable feedback, and we hope some of the experience and knowledge they gained will help prepare them as they begin their careers as tax lawyers.”

The Law Student Tax Challenge was developed and 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. Other awardees include:

J.D. Division:

2nd Place: Sarah Pendergraft and Jason McIntosh, University of Virginia School of Law. Michael Doran, coach.

3rd Place: Jody Beilke and Martha Krohe, Northern Illinois University College of Law. Dan Schneider, coach.

Best Written Submission: Joseph Myszka and Bonnie Wright, Santa Clara University School of Law. Jack Bogdanski, coach.

Semi-finalists: Matthew Kelley and Vikram Purewal, Western New England Law School. Fred Royal, coach.

Mark Hammond and Kathryn Walker, Cumberland School of Law. Fred Royal, coach.

Joseph Myszka and Bonnie Wright, Santa Clara University School of Law. Jack Bogdanski, coach.

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2006 LSTC, Add Two

LL.M. Division:

2nd Place: Megan Stombock and James Saling, Georgetown University Law Center.

Best Written Submission: Matt McNeill and Stacey Olson, Loyola Law School. Jennifer Kowal, coach.

Finalists: Emerson DuBois and Alex Pederson, Golden Gate University. Kimberly Stanley, coach.

Steven Chung and Melissa Davis, Loyola Law School. Dean Weiner, coach.

A complete listing of the teams entered in the 2006 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 national voice of tax lawyers with approximately 20,000 lawyers nationwide. Its goals include helping taxpayers better understand their rights and obligations under the tax laws and working to make the tax system fairer, simpler and easier to administer.

With more than 413,000 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 in a democratic society.