

## BRADLEY T. BORDEN

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### TEACHING POSITIONS

BROOKLYN LAW SCHOOL, Brooklyn, New York

*Professor of Law*, June 2010–Present

Courses: Federal Income Taxation, LLCs and Partnerships, Partnership Taxation,  
Taxation of Real Estate Transactions

WASHBURN UNIVERSITY SCHOOL OF LAW, Topeka, Kansas

*Associate Professor*, August 2004–May 2010

Courses: Tax Policy Seminar, Taxation of Business Entities, Taxation of Individual  
Income, Taxation of Corporations and Shareholders, Taxation of Partnerships  
and Partners

### PUBLICATIONS

#### LAW REVIEW ARTICLES

- *Contribution and Distribution Flexibility and Tax Pass-Through Entities*, 23 FLA. TAX. REV. 349 (2019) (with Brett Freudenberg)
- *Effective Tax Rates and Entity Selection Following the 2017 Tax Act*, 71 NAT'L TAX J. 613 (2018)
- *Interest Dilution as a Contribution-Default Remedy in LLCs and Partnerships*, 6 NOTTINGHAM INSOLVENCY & BUS. L. J. 180 (2018) (with Douglas L. Longhofer)
- *Quantitative Prediction Model in Tax Law's Substantial Authority*, 71 TAX LAW. 543 (2018) (with Sang Hee Lee)
- *Boundaries of the Prediction Model in Tax Law's Substantial Authority* 71 TAX LAW. 33 (2017) (with Sang Hee Lee)
- *Reforming REIT Taxation (or Not)*, 53 HOUS. L. REV. 1 (2015)
- *Rethinking the Tax-Revenue Effect of REIT Taxation*, 17 FLA. TAX REV. 527 (2015)
- *Probability, Professionalism, and Protecting Taxpayers*, 68 TAX LAW. 83 (2014) (with Dennis J. Ventry, Jr.)
- *A Case for Simpler Gain Bifurcation for Real Estate Developers*, 16 FLA. TAX REV. 279 (2014) (with Nathan R. Brown & E. John Wagner, II)
- *REMIC Tax Enforcement as Financial-Market Regulator*, 16 U. PA. J. BUS. L. 663 (2014) (with David J. Reiss)
- *Using the Client-File Method to Teach Transactional Law*, 17 CHAPMAN L. REV. 101 (2013)
- *A Model for Measuring the Expected Value of Assuming a Tax-Partnership Liability*, 7 BROOK. J. CORP. FIN. & COMM. L. 361 (2013) (with Joseph Binder, Ethan Blinder & Louis Incatasciato)
- *Quantitative Model for Measuring Line-Drawing Inequity*, 98 IOWA L. REV. 971 (2013)
- *The Law School Firm*, 63 S.C. L. REV. 1 (2011) (with Robert J. Rhee)
- *The Allure and Illusion of Partners' Interests in a Partnership*, 79 U. CIN. L. REV. 1077 (2011)
- *The Liability-Offset Theory of Peracchi*, 64 TAX LAW. 237 (2011) (with Douglas L.

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Longhofer)

- *Series LLCs in Real Estate Transactions*, 46 REAL PROP., TRUST & EST. L. J. 255 (2011) (with Mathews Vattamala)
- *Residual-Risk Model for Classifying Business Arrangements*, 37 FLA. ST. U. L. REV. 245 (2010)
- *Taxing Shared Economies of Scale*, 61 BAYLOR L. REV. 721 (2009)
- *Profits-Only Partnership Interests*, 74 BROOK. L. REV. 1283 (2009)
- *Aggregate-Plus Theory of Partnership Taxation*, 43 GA. L. REV. 717 (2009)
- *Open Tenancies-in-Common*, 39 SETON HALL L. REV. 387 (2009)
- *The Like-Kind Exchange Equity Conundrum*, 60 FLA. L. REV. 643 (2008)
- *Policy and Theoretical Dimensions of Qualified Tax Partnerships*, 56 U. KAN. L. REV. 317 (2008)
- *Partnership Tax Allocations and the Internalization of Tax-Item Transactions*, 59 S.C. L. REV. 297 (2008)
- *The Federal Definition of Tax Partnership*, 43 HOUS. L. REV. 925 (2006)
- *Reverse Like-Kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659 (2001)

### BOOKS

- SECTION 1031 FOR REAL ESTATE INVESTORS AND PROFESSIONALS, (Vandeplas Publishing, 2021)
- FEDERAL INCOME TAXATION: CASES AND MATERIALS (8th ed., Foundation Press 2020) (with Martin J. McMahon, Jr., Daniel L. Simmons & Bret Wells)
- LLCs AND PARTNERSHIPS: LAW, FINANCE, AND TAX PLANNING (Wolters Kluwer 2019)
- FEDERAL TAXATION OF CORPORATIONS AND CORPORATE TRANSACTIONS (Aspen Publishers 2018) (with Steven Dean)
- TAXATION AND BUSINESS PLANNING FOR PARTNERSHIPS AND LLCs (Aspen Publishers 2017)
  - 2017–2018 Client File: DD Pizzeria LLC (Operating Partnership) (Wolters Kluwer 2018)
- FEDERAL INCOME TAXATION: DISCUSSION PROBLEMS (7th ed., Foundation Press 2017) (with Martin J. McMahon, Jr., Daniel L. Simmons & Dennis J. Ventry, Jr.)
- FEDERAL INCOME TAXATION: CASES AND MATERIALS (7th ed., Foundation Press 2017) (with Martin J. McMahon, Jr., Daniel L. Simmons & Dennis J. Ventry, Jr.)
- LIMITED LIABILITY ENTITIES: STATE BY STATE GUIDE TO LLCs, LPS AND LLPs, (Wolters Kluwer Law & Business 2012, seven annual updates) (with Robert J. Rhee)
- TAXATION AND BUSINESS PLANNING FOR REAL ESTATE TRANSACTIONS (LexisNexis 2011)
  - Second Edition (Carolina Academic Press 2017)
  - Client File: Alboris LLC (Real Estate Subdivision) (Carolina Academic Press forthcoming)
  - Client File: 2P Realty LLC (Condominium Conversion) (Carolina Academic Press forthcoming)
- TAX-FREE LIKE-KIND EXCHANGES (Civic Research Institute 2008)
  - CUMULATIVE SUPPLEMENT (2011)
  - Second Edition (2015)
- TAX-FREE SWAPS: USING SECTION 1031 LIKE-KIND EXCHANGES TO PRESERVE INVESTMENT NET WORTH (DNA Press 2007)

### SELECTED BOOK CHAPTERS AND SIMILAR PUBLICATIONS

- *Effective Tax Rates for Typical High-Income Taxpayers*, TAX SERIES SPECIAL UPDATE:

## BRADLEY T. BORDEN

TAX PRACTICE AFTER THE TAX CUTS AND JOBS ACT (Louis S. Freeman, ed.) (Practicing Law Institute 2018)

- *Tax Aspects of Partnerships, LLCs and Alternative Forms of Business Organizations*, in RESEARCH HANDBOOK ON PARTNERSHIPS, LLCs AND ALTERNATIVE FORMS OF BUSINESS ORGANIZATIONS (Robert W. Hillman & Mark J. Lowenstein eds.) (Edward Elgar Publishing 2015)
- *Chapter 9: Economic Justification for Flow-Through Tax Complexity*, in CONTROVERSIES IN TAX: A MATTER OF PERSPECTIVE (Anthony C. Infanti ed.) (Ashgate Publishing 2015)
- *Real Estate Transactions by Tax-Exempt Entities*, TAX MANAGEMENT PORTFOLIO, 591-2nd/480 T.M. (2008)
  - 591-3rd/480-2nd T.M. (2015)
- Title 6, *Partnership Operations & Terminations*, TAX ADVISORS PLANNING SERIES (RIA, updates in 2009, 2014)
- Chapter 2970, *The At-Risk Rules*, TAX PRACTICE SERIES ANALYSIS (Tax Management, updates in 2005, 2012)

SELECTED ARTICLES IN OTHER JOURNALS (more than 95 articles since February 2001)

- *A Financial Analysis of Disguised Sales of Partnership Interests*, 172 TAX NOTES 381 (July 19, 2021) (with Martin E. Connor, Jr., Douglas L. Longhofer & Nastassia Shcherbatsevich)
- *Rethinking Book-Tax Disparities and Partnership Distributions*, 170 TAX NOTES FED. 711 (Feb. 1, 2021) (with Douglas L. Longhofer)
- *Hot Like-Kind Exchange Issues*, 78-11 NEW YORK UNIVERSITY ANNUAL INSTITUTE ON FEDERAL TAXATION (2020)
- *Twenty Things Real Estate Attorneys Can Do to Not Mess Up a Section 1031 Exchange*, 36 PRAC. REAL EST. LAW. 30 (Sep. 2020)
- *Twenty Things Real Estate Attorneys Can Do to Not Mess Up a Section 1031 Exchange (Part 2: Items 11-20)* 36 PRAC. TAX LAW. 3 (Sep. 2020)
- *Twenty Things Real Estate Attorneys Can Do to Not Mess Up a Section 1031 Exchange (Part 1 Items 1-10)*, 34 PRAC. TAX LAW. 15 (May 2020)
- *Universal Deadline Extensions Draw Attention to Section 1031 Periods*, 167 TAX NOTES FED. 603 (Apr. 27, 2020)
- *Wrapped Nonrecognition: Code Sec. 1031 Exchanges Within Qualified Opportunity Funds*, 22 J. PASSTHROUGH ENT. 37 (Sept.-Oct. 2019)
- *Section 1031 Exchanges and the 20 Percent Business Deduction under IRC Section 199A*, 33 PROB. & PROP. 58 (Sep./Oct. 2019)
- *Partnership-Related Relatedness: Measuring Partners' Capital Interests and Profits Interests*, 22 J. PASSTHROUGH ENT. 15 (May-June 2019)
- *Investing § 1231 Gain in Qualified Opportunity Funds*, 35 TAX MGT. REAL EST. J. No. 7 (July 3, 2019)
- *Code Sec. 1031, the Code Sec. 199A Regulations, Bonus Depreciation Proposed Regulations, and Ozone Drop-Swap Cash-Outs*, 22 J. PASSTHROUGH ENT. 13 (Jan.-Feb. 2019)
- *Basic and Non-Basic Tax Tips for Leasing Lawyers*, 35 PRAC. REAL EST. LAW. 48 (Jan. 2019)
- *Ten Reasons to Prefer Tax Partnerships Over S-Corporations*, 22 N.Y. BUS. L. J. 47 (Winter 2018)
- *Interest Dilution and Damages as Contribution-Default Remedies in Failing LLCs and*

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- Partnerships*, BUS. L. TODAY (Nov. 6, 2018) (with Thomas E. Rutledge)
- *The New Code Section 1031—It's All About Real Property Now*, 46 N.Y. REAL PROP. L. J. 19 (Fall 2018)
- *S-Corporation Cash-Out Break-Ups and Code Sec. 1031 Exchanges*, 21 J. PASSTHROUGH ENT. 21 (Sep.-Oct. 2018)
- *Real Estate Gain Deferral and Exclusion Through Investments in Qualified Opportunity Funds*, 18 DAILY TAX REP. 8 (Sep. 18, 2018) (with Alan S. Lederman)
- *Rolling Real Estate Gain into a Qualified Opportunity Fund: Comparison with § 1031*, 34 TAX MGT. REAL EST. J. 155 (Sep. 5, 2018) (with Alan S. Lederman)
- *How the New Tax Act Creates Complexity and Inequity for Small Businesses*, 23 BROOK. L. NOTES 40 (Spring 2018)
- *Code Sec. 1031 After the 2017 Tax Act*, 21 J. PASSTHROUGH ENT. 17 (May-June 2018), republished in 34 PRAC. REAL EST. LAW. 35 (July 2018); 33 PRAC. TAX LAW. 49 (Fall 2018)
- *Effect of IRS Nonacquiescence on Tax Planning and Reporting*, 21 J. PASSTHROUGH ENT. 19 (Jan.-Feb. 2018)
- *Like-Kind Exchanges of Timber Rights*, 20 J. PASSTHROUGH ENT. 27 (Sep.-Oct. 2017)
- *Malulani and the Entrenchment of Mechanical Analysis of Related-Party Exchange Rules*, 20 J. PASSTHROUGH ENT. 15 (May-June 2017)
- *It's a Bird, It's a Plane, No, It's a Board-Managed LLC*, 26 BUS. L. TODAY, No. 7 (Mar. 2017) (with A. Christine Hurt & Thomas E. Rutledge)
- *Bartell and the Expansion of Facilitated Exchanges*, 20 J. PASSTHROUGH ENT. 13 (Jan.-Feb. 2017)
- *Expected-Cost Analysis as a Tool for Optimizing Tax-Planning and Reporting*, 44 REAL EST. TAX'N 21(4th Quarter 2016) (with Ken H. Maeng)
- *Equity Structure of Noncorporate Entities* 31 REAL EST. FIN. J. 35 (Summer/Fall 2016)
- *Code Sec. 1031 Drop-Swap Cash-Outs and Unrecaptured Section 1250 Gain*, 19 J. PASSTHROUGH ENT. 27 (Sep.-Oct. 2016)
- *Navigating the Confluence of Code Secs. 1031 and 1250*, 19 J. PASSTHROUGH ENT. 25 (May-June 2016)
- *Proposed Anti-Fee-Waiver Regulations: A Blueprint for Waiving Fees?*, 57 TAX MGT. MEMO. 87 (Mar 7, 2016) (with Douglas L. Longhofer and Lena E. Smith)
- *Section 1031 Drop-and-Swaps Thirty Years After Magnuson*, 19 J. PASSTHROUGH ENT. 11 (Jan.-Feb. 2016)
- *XIRR Guessing Games and Distribution Waterfalls*, BUS. L. TODAY, No. 435 (Jan. 2016)
- *Maximizing Capital Gains in Real Estate Transactions*, 74-8 NEW YORK UNIVERSITY ANNUAL INSTITUTE ON FEDERAL TAXATION (2016) (with James M. Lowy)
- *Section 1031 Drop-and-Swaps Thirty Years After Bolker*, 18 J. PASSTHROUGH ENT. 21 (Sep.-Oct. 2015)
- *North Central and the Expansion of Code Sec. 1031(f) Related-Party Exchange Rules*, 18 J. PASSTHROUGH ENT. 19 (May-June 2015)
- *To Repeal or Retain Section 1031: A Tempest in a \$6 Billion Teapot*, 34 A.B.A. SEC. TAX'N NEWS Q. 1 (Spring 2015) (with Joseph B. Darby III, Charlene D. Luke & Roberta F. Mann)
- *Counterintuitive Tax-Revenue Effect of REIT Spinoffs*, 146 TAX NOTES 381 (Jan. 19, 2015)
- *Math Behind Financial Aspects of Partnership Distribution Waterfalls*, 145 TAX NOTES

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- 305 (Oct. 20, 2014)
- *Section 179(f) Deductions and Recapture of Costs of Qualified Real Property*, 120 J. TAX'N 4 (Jan. 2014) (with Cali Lieberman)
  - *Avoiding Adverse Tax Consequences in Partnership and LLC Reorganizations*, 23 BUS. L. TODAY (online) (Dec. 2013) (with Brian J. O'Connor & Steven R. Schneider)
  - *Notable Partnership Tax Articles of 2012*, 139 TAX NOTES 639 (May 6, 2013)
  - *Dirt Lawyers and Dirty REMICs*, 27 PROB. & PROP. 12 (May/June 2013) (with David Reiss)
  - *Beneficial Ownership and the REMIC Classification Rules*, 28 TAX MGMT. REAL EST. J. 274 (Nov. 7, 2012) (with David J. Reiss)
  - *The Overlap of Tax and Financial Aspects of Real Estate Ventures*, 39 REAL EST. TAX'N 67 (1st Quarter 2012)
  - *Tax-Free Exchanges of Art and Other Collectibles*, 29 J. TAX'N INV. 3 (Spring 2012)
  - *Three Cheers for Passthrough Taxation*, 131 TAX NOTES 1353 (June 27, 2011)
  - *Tax Issues for Real Estate Investors Considering a Mortgage Defeasance as Part of a Section 1031 Exchange*, 28 J. TAX'N INV. 3 (Winter 2011)
  - *Allocations Made in Accordance with Partners' Interests in the Partnership*, 11 BUS. ENT. 4 (Nov./Dec. 2009)
  - *Like-Kind Exchanges and Disappearing Qualified Intermediaries*, 124 TAX NOTES 55 (July 6, 2009) (with Paul L. B. McKenney and David Shechtman)
  - *Workout-Driven Exchanges*, 25 TAX MGMT. REAL EST. J. 23 (Feb. 4, 2009) (with Todd D. Keator)
  - *Financing Reverse Exchanges and Safeguarding Exchange Proceeds*, 22 J. TAX'N & REG. FIN. INST. 33 (Sep./Oct. 2008)
  - *Related-Party Like-Kind Exchanges*, 115 TAX NOTES 467 (Apr. 30, 2007) (with Kelly E. Alton and Alan S. Lederman)
  - *Section 1031 Alchemy: Transforming Personal and Intangible Property into Real Property*, 34 REAL EST. TAX'N 52 (1st Quarter 2007) (with Kelly E. Alton)
  - *A History and Analysis of the Co-Ownership-Partnership Question*, 106 TAX NOTES 1175 (Mar. 7, 2005) (with Sandra Favelukes and Todd Molz)
  - *Rev. Proc. 2004-51: The IRS Strikes Back*, 83 TAXES 17 (Feb. 2005) (with Kelly E. Alton and Alan S. Lederman)
  - *Syndicated Tenancy-in-Common Arrangements: How Tax-Motivated Real Estate Transactions Raise Serious Non-Tax Issues*, 18 PROB. & PROP. 18 (Sept./Oct. 2004) (with W. Richey Wyatt)
  - *The Whole Truth About Using Partial Real Estate Interests in Section 1031 Exchanges*, 31 REAL EST. TAX'N 19 (4th Quarter 2003)
  - *Build-to-Suit Ruling Breaks New Ground for Taxpayers Seeking Swap Treatment*, 98 J. TAX'N 22 (Jan. 2003) (with Alan S. Lederman and Glenn Spear)
  - *Exchanges Involving Tenancy-in-Common Interests can be Tax-Free*, 70 PRAC. TAX STRAT. 4 (Jan. 2003); TAX IDEAS
  - *What You Should Know About Mergers and Divisions of Partnerships*, 17 PRAC. TAX LAW. 45 (Winter 2003)

### SELECTED ABA SECTION OF TAXATION COMMENT PROJECTS AND REPORTS

- *Comments Regarding Rev. Proc. 2000-37 Safe Harbor Build-to-Suit Exchanges Involving Leasehold Improvements*, 2004 TNT 90-85 (May 10, 2004) (principal author with Kelly Alton and David Shechtman)

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### SELECTED PUBLIC SCHOLARSHIP

- *Who Cares About Taxing REIT Spinoffs?*, THE HUFFINGTON POST (Dec. 17, 2015)
- *REITs—Benign, Benevolent Structures*, THE HUFFINGTON POST (June 24, 2015)
- *The Art (and Law) of Tax-Free Exchanges of Art and Collectibles*, THE HUFFINGTON POST (June 10, 2015)
- *Third-Party Litigation Financing and the Impending Resurgence of the Legal Profession*, THE HUFFINGTON POST (May 4, 2013)
- *Did the IRS Cause the Financial Crisis?*, THE HUFFINGTON POST (Oct. 18, 2012)
- *Wall Street Rules Applied to REMIC Classification*, THOMSON REUTERS NEWS & INSIGHTS (Sep. 13, 2012) (with David J. Reiss)
- *Romneys' Tax Returns Underscore Gross Inequity and Extent of Class Warfare*, THE HUFFINGTON POST (Jan. 25, 2012)
- *Why Do We Ignore Millionaires' Offers to Pay More Taxes?*, THE HUFFINGTON POST (June 13, 2011)
- *Getting What you Ask For: How a Middle-Class Movement may Destroy the Middle Class*, THE HUFFINGTON POST (Feb. 23, 2011)
- *The Prince and the Paupers: A Tax Fable*, THE HUFFINGTON POST (Dec. 14, 2010)

### SIGNIFICANT CITATIONS AND REFERENCES

#### JUDICIAL, ADMINISTRATIVE, AND OTHER MAJOR CITATIONS

- *Wells Fargo Bank, N.A. v. Short*, 180 Wash. App. 1012 (Wash. Ct. App., 3d Div. 2014), citing Bradley T. Borden, David J. Reiss & W. KeAupuni Akina, *Show Me the Note!*, 19 J. BANK LENDER LIAB. 1 (2013)
- *Dickerson v. Regions Bank*, 83 UCC Rep. Serv.2d 208 (Tenn. Ct. App. 2013), citing Bradley T. Borden, David J. Reiss & W. KeAupuni Akina, *Show Me the Note!*, 19 J. BANK LENDER LIAB. 1 (2013)
- Massachusetts Bar Association, *Report of the Task Force on Law, the Economy and Underemployment—Beginning the Conversation*, 2, 27 (May 17, 2012), citing Bradley T. Borden & Robert J. Rhee, *The Law School Firm*, 63 S.C. L REV. 1 (2011)
- *Southgate Master Fund, L.L.C. v. United States*, 659 F.3d 466 (5th Cir. 2011), citing Bradley T. Borden, *The Federal Definition of Tax Partnership*, 43 HOUS. L. REV. 925, 928–29 (2006)
- *Central Dodge Title, LLC v. Wisconsin Department of Revenue*, 2009 WL 4883048 (Wis. Tax. App. Comm. 2009), citing Bradley T. Borden, *Reverse Like-Kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659 (2001)
- *Teruya Brothers, Ltd. v. Comm'r*, 580 F.3d 1038 (9th Cir. 2009), citing Kelly E. Alton, Bradley T. Borden, Alan S. Lederman, *Related-Party Like-Kind Exchanges*, 115 TAX NOTES 467, 479–80 (Apr. 30, 2007)
- *Fisher v. United States*, 82 Fed. Cl. 780, 786 (Fed. Cl. 2008), citing Bradley T. Borden, *Reverse Like-Kind Exchanges: A Principled Approach*, 20 VA. TAX REV. 659, 665–66 (2001)

#### SELECTED MEDIA APPEARANCES AND REFERENCES

- Marie Sapirie, *There's Lots to Like in the Like-Kind Exchange Regs*, 170 TAX NOTES FED. 199 (Jan. 11, 2021)
- Jarred Schenke, *Biden's Lates Proposal Puts CRE Tax Break in Political Crosshairs Once More*, BISNOW (Aug. 2, 2020)

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- Amy Lee Rosen, *Deadline Relief For Like-Kind Exchanges Sparks Uncertainty*, LAW360 (Apr. 13, 2020)
- Marie Sapirie, *Planning for the End of Opportunity Zone Investments*, 162 TAX NOTES 969 (Mar. 4, 2019)
- Marie Sapirie, *What's Next for the Passthrough Deduction*, 162 TAX NOTES 727 (Feb. 18, 2019)
- John Herzfeld, *NYC Tax Rate Change Could Help Landlords More Than Renters*, DAILY TAX REPORT: STATE (Jan. 22, 2019)
- Marie Sapirie, *Like-Kind Exchanges and the Passthrough Deduction*, 208 TNT 227-2 (Nov. 26, 2018)
- Joe Light, *Juicy Real Estate Tax Break Suffers Big Blow after IRS Proposal*, BLOOMBERG (Oct. 11, 2018)
- Andrew Velarde, *Former Officials Back IRS for not Accepting Court Decisions*, 2018 TNT 94-10 (May 15, 2018)
- Marie Sapirie, *Making the Passthrough Deduction Work*, 2018 TNT 73-2 (Apr. 16, 2018)
- Emily L. Foster, *Advocates Aim to Preserve Like-Kind Exchange in Tax Reform*, 2017 TNT 84-1 (May 3, 2017)
- 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)
- Ainara Tiefenthäler & Gabriel Dance, *Trump's Tax Records*, THE NEW YORK TIMES (Oct. 1, 2016)
- John Kiernan, *2016's Property Taxes by State*, WALLETHUB.COM (Mar. 11, 2016)
- Marie Sapirie, *The End is in Sight for REIT Spinoffs*, 2015 TNT 244-2 (Dec. 21, 2015)
- Richard Rubin, *Donald Trump Wants to Raise His Own Taxes, But Would He Kill the 1031 Real Estate Break?*, BLOOMBERG POLITICS (Aug. 28, 2015)
- Amy S. Elliott, *Does Size Matter? Getting to Will on a Hot Dog Stand ATB*, 148 TAX NOTES 128 (July 13, 2015)
- Paula Lavigne, *Tax Breaks Power PGA Tour Giving*, ESPN OUTSIDE THE LINES, ESPN.COM (Dec. 13, 2013)
- Jaime Arora, *Could Like-Kind Exchange Rules Get Caught in Tax Reform's Web?*, 140 TAX NOTES 408 (July 29, 2013)
- 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)
- Marie Sapirie, *Why Subchapter S is Worth Keeping*, 139 TAX NOTES 7 (Apr. 1, 2013)
- Radio Interview with Ric Young, *Analyst: Closing Tax Loopholes May Not Help Alleviate Deficit*, AMERICAN EDITION ON THE VOICE OF RUSSIA (Feb. 7, 2013)
- Scott Helman, *How Bain Capital is Trying—Reluctantly—to Clean up its Name*, BOSTON GLOBE MAGAZINE (Aug. 12, 2012)
- Kathleen Kingsbury, *Who Pays the Highest Taxes?*, REUTERS (Feb. 8, 2012), FOX BUSINESS (Feb. 10, 2012)
- Walter Hamilton, Nathaniel Popper, *Mitt Romney Inspires a Look at How Tax Rules Help High Earners*, LOS ANGELES TIMES (Jan. 24, 2012)
- Karen Sloan, *What if Law Schools Opened Their Own Law Firms?*, THE NATIONAL LAW JOURNAL (Aug. 17, 2011)
- Scott Rothschild, *Analyst: Tax Cuts Rob Many to Pay Few*, LAWRENCE JOURNAL-WORLD, Nov. 23, 2009

## BRADLEY T. BORDEN

### PRESENTATIONS

(more than 310 since December 2000)

#### SELECTED ACADEMIC PRESENTATIONS

- *The Prediction Model in Tax Law's Substantial Authority*, Faculty Workshop, University of Florida Frederic G. Levin College of Law, Gainesville, Florida, February 2017
- *Capital Structure of Noncorporate Business Entities*, J. Reuben Clark Law Society Faculty Group Conference, New York, New York, January 2016
- *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.)
- *REIT Stuff*, Graduate Tax Program Colloquium, University of Florida Frederic G. Levin College of Law, Gainesville, Florida, October 2014
- *REMIC Tax Enforcement as Financial-Market Regulator*, Faculty Colloquium, University of Washington School of Law, Seattle, Washington, January 2014
- *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
- *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
- *Quantitative Model for Measuring Line-Drawing Inequity*, American Accounting Association, 2011 Northeast Region Meeting, White Plains, New York, October 2011
- *Measuring Inequity Caused by Line Drawing*, Midwest Law and Economics Association Meeting, Indiana University Maurer School of Law, Bloomington, Indiana, May 2011
- *Equity, Efficiency, and Electivity in Line-Drawing Analysis*, Faculty Workshop, Charleston School of Law, Charleston, South Carolina, January 2011
- *Partners' Interests in a Partnership*, Faculty Workshop, Brooklyn Law School, Brooklyn, New York, January 2010
- *Taxation of Shared Economies of Scale*, 2009 Annual Meeting of the Law and Society Association, Denver, Colorado, May 2009
- *Open Tenancies in Common*, Faculty Enrichment Series, University of Florida Frederic G. Levin College of Law, Gainesville, Florida, January 2009
- *Residual-Risk Model for Classifying Tax Entities*, Midwest Law and Economics Association Annual Meeting, Northwestern University School of Law, Chicago, Illinois, October 2008
- *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
- *The Aggregate-Plus Theory of Partnership Taxation*, Midwest Law and Economics Association Annual Conference, University of Minnesota Law School, Minneapolis, Minnesota, October 2007
- *The Like-Kind Exchange Equity Conundrum*, International Conference on Law and Society in the 21st Century: Joint Annual Meetings of the Law and Society Association and the Research Committee on Sociology of Law, Berlin, Germany, July 2007
- *Policy and Theoretical Dimensions of Qualified Tax Partnerships*, University of South Carolina School of Law Faculty Presentation, Columbia, South Carolina, April 2007
- *The Federal Definition of Tax Partnership*, The 2006 Meetings of The Canadian Law and



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Economics Association, University of Toronto Faculty of Law, Toronto, Canada,  
September 2006

### SELECTED OTHER PRESENTATIONS

- *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)
- *Contribution-Default Remedies of LLCs and Partnerships*, American Bar Association, Business Law Section, LLC Institute, Tampa, Florida, November 2019 (with Michael D. Soejoto)
- *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, Derrick Tharpe)
- *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)
- *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)
- *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)
- *Hot Like-Kind Exchange Issues*, New York University 78th Annual Institute on Federal Taxation, New York, New York, October 2019 (with Robert D. Schachat)
- *A Financial Analysis of Disguised Sales of Partnership Interests*, Tax Forum, New York, New York, October 2019
- *Related Party Exchanges—Risks and Opportunities*, Federation of Exchange Accommodators 2019 Annual Conference, New Orleans, Louisiana, September 2019
- *Maximizing Capital Gains in Real Estate Transactions*, New York University Federal Real Estate and Partnerships Tax Conference, Washington, D.C., June 2019 (with James M. Lowy)
- *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
- *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)
- *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)
- *Breaking Up is Hard To Do: Handling Partnership Split-Ups on Sale of Property*, Jeremiah Long Memorial Conference on Like-Kind Exchanges Under Section 1031 I.R.C., Austin, Texas, November 2018 (with Steve Breitstone, Adam Handler, Lou Weller)
- *Current Thinking on What is Real Property*, Jeremiah Long Memorial Conference on Like-Kind Exchanges under Section 1031 I.R.C., Austin, Texas, November 2018 (with

## BRADLEY T. BORDEN

- Mary Foster, Dick Lipton, Bob Schachat)
- *Tax Issues in Commercial Leasing*, New York State Bar Association, Commercial Real Estate Leasing, Real Property Law Section, New York, New York, October 2018
  - *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)
  - *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)
  - *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)
  - *Choice-of-Entity Decisions Under the New Tax Act*, National Tax Association 48th Annual Spring Symposium, Washington, D.C., May 2018
  - *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)
  - *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)
  - *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)
  - *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)
  - *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)
  - *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)
  - *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
  - *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 & Mark E. Wilensky)
  - *Dealing with Unrecaptured Section 1250 Gain in Drop-Swap Cash-Outs*, American Bar Association, Section of Taxation, Sales, Exchanges & Basis Committee Meeting,

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- Washington, D.C., May 2016 (with Katherine E. David & Mark E. Wilensky)
- *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 & E. John Wagner, II)
  - *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 & Lena E. Smith)
  - *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
  - *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)
  - *Did You Really Mean What You Wrote in that IRR Distribution Waterfall?* American Bar Association, Business Law Section, LLC Institute, Arlington, Virginia, November 2015 (with John Grumbacher, Thomas Kaufman & Steven Schneider)
  - *Maximizing Capital Gains in Real Estate Transactions*, New York University 74th Annual Institute on Federal Taxation, New York, New York, October 2015 (with James M. Lowy)
  - Panelist, *Non-Entity Real Estate Structures*, American Bar Association, Business Law Section, LLCs, Partnerships and Unincorporated Entities Committee, 2013 LLC Institute, Arlington, Virginia, October 2014 (with Daniel F. Cullen)
  - 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)
  - 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)
  - Panelist, *Partnership and LLC Reorganizations*, American Bar Association, Business Law Section, LLC Institute, Arlington, Virginia, October 2013 (with Brian J. O'Connor and Steven R. Schneider)
  - 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)
  - *Individual and Partnership Tax Developments*, Tulane Tax Institute, New Orleans, Louisiana, October 2013
  - 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)
  - *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)
  - Panelist, *Tax Issues Involving Flawed Securitizations*, American Bar Association Section of Taxation, Sales, Exchanges & Basis Committee Meeting, Orlando, Florida, January

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- 2013 (with Alan S. Lederman & John W. Rogers, III)
- *REMICs*, Idaho State Tax Institute, Pocatello, Idaho, November 2012
- *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)
- *Professional Ethics in the Transactional Setting*, Pocket MBA: Summer 2012, San Francisco, California, June 2012
- 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
- Panelist, *How to Select a Section 1031 QI*, 28<sup>th</sup> Annual Advanced Tax Law Course, Texas Bar Association, Dallas, TX, August 2010
- 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
- Panelist, *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

### SELECTED EXPERT WITNESS AND CONSULTING ENGAGEMENTS

206 ROUTE 59 HOLDINGS, LLC, AND CHAIM MILLMAN V. BOYIATZIS HOLDINGS CO, LLC, AND CALIOP STRATIOAKIS, No. 034970-2018, Supreme Court of the State of New York, Rockland County

*Expert* retained by defense counsel in breach of contract claim for damages related to claim for section 1031 treatment, 2022

Trial testimony, March 2022

SECURITIES AND EXCHANGE COMMISSION V. RIPPLE LABS INC., BRADLEY GARLINGHOUSE, AND CHRISTIAN A. LARSEN, United States District Court for the Southern District of New York

*Expert* retained by defense counsel in action claiming that offers and sales of XRP virtual currency were unlawful offerings of unregistered investment contracts, 2021

Deposition testimony, December 2021

IN RE UNITI GROUP INC. SECURITIES LITIGATION, No. 4:19-cv-00756-BSM, United States District Court, Eastern District of Arkansas, Central Division

*Expert* retained by plaintiff counsel in class action case for violations of the Securities and Exchange Act of 1934 and SEC Rule 10b-5 regarding classification of an entity as REIT and an arrangement as a true lease, 2021

MANDEL V. NNNRI, 31-2011-00449598, Superior Court of California, Orange County

*Expert* retained by defense counsel in an action for claimed breach of contract, market manipulation, securities fraud, and actual and common-law fraud, pertaining to the federal income tax classification of a co-ownership arrangement transferred as part of an intended section 1031 exchange, 2020

## BRADLEY T. BORDEN

- Deposition testimony, February 2021  
ENDLESS OCEAN, LLC V. TWOMEY, LATHAM, SHEA, KELLEY, DUBIN & QUARTARARO LLP, AND DAVID M. DUBIN, Supreme Court of the State of New York, County of Westchester  
*Expert* retained by defense counsel in a section 1031 legal malpractice case, 2014
- BURLINGTON RESOURCES OIL AND GAS COMPANY LP V. ORCA ASSETS GP, LLC, 267th Judicial District Court of DeWitt County, Texas  
*Expert* retained by defense counsel in a title dispute involving section 1031 issues, 2012–2013
- Deposition testimony, February 2013  
JOINT COMMITTEE ON TAXATION, CONGRESS OF THE UNITED STATES  
*Consultant*, 2012
- HSH NORDBANK AG V. BARCLAYS BANK PLC, Supreme Court of the State of New York, County of New York  
*Consultant* retained by plaintiff’s counsel in a REMIC securities fraud case, 2012
- CELLTEX SITE SERVICES LTD. V. KREAGER LAW FIRM AND JAMES S. CHESLOCK, 57th Judicial District Court of Bexar County, Texas  
*Expert* retained by defense counsel in a section 1031 legal malpractice case, 2012
- NES FINANCIAL CORP. V. JPMORGAN CHASE BANK, N.A., United States District Court for the Southern District of New York  
*Expert* retained by the plaintiff’s counsel in a fraud and breach of contract case arising from a section 1031 qualified intermediary transaction, 2011–2012
- Deposition testimony, April 2012  
IN RE LANDAMERICA FINANCIAL GROUP; HEALTH CARE REIT, INC. V. LANDAMERICA 1031 EXCHANGE SERVICES, INC., United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division  
*Expert* retained by creditor counsel in a 1031 qualified intermediary bankruptcy, 2008
- SPARKLE CARWASH OF TEXAS, LTD. V. IDEAL INVESTMENTS, INC., 61st (moved to 334th) District Court of Harris County, Texas  
*Expert* retained by plaintiff’s counsel in a section 1031 malpractice case, 2002

### PROFESSIONAL ASSOCIATIONS, SERVICE, AND HONORS

- AMERICAN BAR ASSOCIATION SECTION OF TAXATION MEMBERSHIP AND SERVICE
- Sales, Exchanges & Basis Committee, Chair, 2008–2010, Vice Chair, 2006–2008
  - John S. Nolan Tax Law Fellow, 2002–2003
- AMERICAN BAR FOUNDATION
- Fellow, 2017–Present
- AMERICAN COLLEGE OF TAX COUNSEL
- Fellow, 2015–Present
- TAX FORUM
- Member, 2018–Present
- SELECTED STATE AND LOCAL BAR MEMBERSHIP AND OTHER PROFESSIONAL SERVICE
- *New York State Bar Association*, Taxation of Real Property Transactions Seminar, Overall Planning Co-Chair, 2011, 2013
  - *Kansas State Bar Association*, Tax Law Section Executive Committee, 2005–2010
  - *Texas Bar Association*, Section of Taxation Partnership and Real Estate Committee, 2001–2004, Advanced Tax Law Course Planning Committee, 2001–2003

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- *Idaho State Tax Institute*, Executive Program Planning Committee, 2006–2015

### SELECTED ACADEMIC SERVICE

- *Brooklyn Law School*, Status Committee, 2017–Present; Adjustment Committee, 2016–2017; Admissions & Financial Aid Committee, 2014–2018; Center for Urban Business Entrepreneurship, 2014–2016; Publications/Journals Committee (advisor to *The Brooklyn Journal of Law and Policy*), 2015–Present; Sabbatical Leave Committee, 2015–2018 (Chair, 2017–2018); Appointments Subcommittee: Entry Level, 2013–2015; Committee for Long Range Planning for Clinical Education at BLS, 2011–2012; Dennis J. Block Center for International Business Law, 2010–2015; Faculty Development Committee, 2010–2012; Financial Aid Committee, 2011–2014
- *Washburn University*, Faculty Affairs Committee, 2006–2007; Faculty Senate, University Benefits Committee, 2005–2007; Research Committee, Large Research Grant Committee, 2004–2007. *School of Law*, Organizer, *Washburn Tax Law Colloquium*, 2008–2010; Acting Director, Business and Transactional Law Center, 2005–2006

### SELECTED VOLUNTEER BOARD AND EDITORIAL POSITIONS

- Member, THE PRACTICAL TAX LAWYER Editorial Board, 2019–Present
- Member, Bloomberg BNA PASS-THROUGH ENTITIES Advisory Board, 2017–Present
- Member, FLORIDA TAX REVIEW Board of Advisors, 2016–Present
- Columnist, JOURNAL OF PASSTHROUGH ENTITIES, 2015–2019
- Member, TAX MANAGEMENT REAL ESTATE Advisory Board, 2011–2016

### SIGNIFICANT PROFESSIONAL AFFILIATIONS AND LICENSES

BRADLEY T. BORDEN PLLC, Brooklyn, New York, New York, and Topeka, Kansas  
*Expert Witness. Consultant.*, November 2008–Present (entity formed September 2018)

OPPENHEIMER, BLEND, HARRISON & TATE, INC., San Antonio, Texas (merged with STRASBURGER & PRICE, LLP, October 2011, merged with Clark Hill PLC in 2018)  
*Of Counsel*, June 2004–July 2013, *Tax Associate*, May 2000–June 2004

LEGAL LICENSES: New York, 2015–Present; Texas, 1999–Present; United States Tax Court, 2000–Present

ACCOUNTING LICENSES: Certified Public Accountant, Texas, 2001–Present, Florida, 1998–Present (inactive)

### EDUCATION

LL.M. in Taxation, UNIVERSITY OF FLORIDA FREDRIC G. LEVIN COLLEGE OF LAW, May 2000

J.D., UNIVERSITY OF FLORIDA FREDRIC G. LEVIN COLLEGE OF LAW, May 1999  
Order of the Coif, High Honors

M.B.A. with Accounting Emphasis, IDAHO STATE UNIVERSITY, December 1996

B.B.A. in Accounting, IDAHO STATE UNIVERSITY, December 1995  
High Honors, Phi Kappa Phi, Beta Gamma Sigma, Beta Alpha Psi