



SpencerFane®

## 272 Spencer Fane Attorneys Honored by 2024 Best Lawyers

Spencer Fane is pleased to announce that 272 of the firm's attorneys have been selected for inclusion in the 2024 edition of the [\*Best Lawyers in America\*](#) in 73 practice areas.

Of the firm's honorees, 197 attorneys were named Best Lawyers while 75 were named Ones to Watch. The Ones to Watch list recognizes attorneys who are earlier in their careers for outstanding professional excellence.

According to its website, *Best Lawyers in America* is one of the nation's leading publications for attorney rankings as well as firm rankings, for which it partners with U.S. News & World Report. Best Lawyers is published internationally in nearly 70 countries and compiles its rankings based on annual peer reviews.

Inclusion among Best Lawyers is a significant honor and the firm is proud to have such strong representation in this year's issue.

### 2024 Best Lawyers:

- Orren S. Adams: Corporate Law
- [Timothy Ahrenhoersterbaeumer](#):
  - Commercial Litigation
  - Litigation – Insurance
- [Hilary S. Allen](#):
  - Commercial Litigation
  - Employment Law – Management
  - Insurance Law
  - Oil and Gas Law

- Personal Injury Litigation – Defendants
  - Product Liability Litigation – Defendants
- [Andy G. Anderson:](#)
  - Corporate Law
  - Mergers and Acquisitions Law
- Derek A. Ankrom: Commercial Litigation
- [Anne Sumpter Arney:](#)
  - Business Organizations (including LLCs and Partnerships)
  - Closely Held Companies and Family Businesses Law
  - Health Care Law
- [Gregory L. Ash:](#)
  - Employee Benefits (ERISA) Law
  - Litigation – ERISA
- [Mary E. Bacon:](#)
  - Commercial Litigation
  - Litigation – Construction
- [Nathaniel Barker:](#) Litigation – Insurance
- [Joe Bednar:](#)
  - Criminal Defense – General Practice
  - Criminal Defense – White-Collar
  - Government Relations Practice
- [Michael J. Belo:](#)
  - Employee Benefits (ERISA) Law
  - Employment Law – Management
- [Michelle L. Berger:](#)
  - Construction Law
  - Real Estate Law
- [Scott E. Blakesley:](#)
  - Closely Held Companies and Family Businesses Law
  - Litigation – Trusts and Estates
  - Nonprofit / Charities Law
  - Trusts and Estates
- [Trace Blankenship:](#)
  - Banking and Finance Law

- Corporate Governance Law
- Corporate Law
- Mergers and Acquisitions Law
- Nonprofit / Charities Law
- [Daniel E. Blegen](#):
  - Commercial Litigation
  - Litigation – Intellectual Property
- [Mark Bogdanowicz](#): Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- Laura J. Bond: Health Care Law
- Charles Robert Bone:
  - Administrative / Regulatory Law
  - Business Organizations (including LLCs and Partnerships)
  - Corporate Law
  - Mergers and Acquisitions Law
  - Personal Injury Litigation – Plaintiffs
- [Charles W. Bone](#):
  - Administrative / Regulatory Law
  - Corporate Law
  - Mergers and Acquisitions Law
- [Carmellia Boyer](#): Commercial Litigation
- John P. Branham:
  - Commercial Litigation
  - Personal Injury Litigation – Plaintiffs
- [Andrew C. Brought](#): Environmental Law
- [Kelly Campbell](#): Commercial Litigation
- Merritt B. Chastain III:
  - Employment Law – Management
  - Labor Law – Management
  - Litigation – Labor and Employment
- Glen A. Civitts:
  - Commercial Finance Law
  - Corporate Law
  - Health Care Law

- Mergers and Acquisitions Law
  - Real Estate Law
  - Securitization and Structured Finance Law
- [Mark A. Cole](#): Health Care Law
- [Marshall T. Cook](#):
  - Litigation – Construction
  - Litigation – Labor and Employment
- [Chad Cook](#): Real Estate Law
- [Jamie Cotter](#):
  - Commercial Litigation
  - Employment Law – Management
- [Charles B. Cowherd](#): Commercial Litigation
- [Frank Crociata](#): Tax Law
- [James Crumlin](#):
  - Corporate Law
  - Labor Law – Management
- [Bradford J. Cytron](#): Real Estate Law
- [James R. Dankenbring](#):
  - Corporate Compliance Law
  - Corporate Governance Law
  - Corporate Law
  - Securities / Capital Markets Law
  - Tax Law
- [Shannon F. Davies](#):
  - Commercial Litigation
  - Employment Law – Management
- Jason L. Davis: Real Estate Law
- [Kristen Dekker](#): Real Estate Law
- [Carl R. Desenberg](#): Real Estate Law
- [James T. Drakeley](#):
  - Litigation – Banking and Finance
  - Litigation – Labor and Employment
- [Sherry Dreisewerd](#): Banking and Finance Law
- Russell W. Dykstra:

- Municipal Law
  - Real Estate Law
- [Gerald F. Ehrlich:](#)
  - Corporate Law
  - Real Estate Law
- [Kyle L. Elliott:](#)
  - Litigation – Intellectual Property
  - Patent Law
  - Trademark Law
- [Robert H. Epstein:](#) Real Estate Law
- [Ronald Fano:](#) Municipal Law
- [Jonathan P. Farmer:](#)
  - Criminal Defense: General Practice
  - Criminal Defense: White-Collar
  - Personal Injury Litigation – Plaintiffs
- [Jonathon L. Farnsworth:](#) Corporate Law
- [Jane Fedder:](#)
  - Environmental Law
  - Litigation – Insurance
- [Andrew M. Federhar:](#)
  - Commercial Litigation
  - Litigation – Intellectual Property
  - Litigation – Land Use and Zoning
  - Litigation – Municipal
  - Litigation – Real Estate
  - Medical Malpractice Law – Defendants
  - Personal Injury Litigation – Defendants
  - Product Liability Litigation – Defendants
  - Real Estate Law
- [A.J. Ferate:](#) Commercial Litigation
- [Jeff D. Figge:](#)
  - Tax Law
  - Trusts and Estates
- [Jason Flower:](#) Environmental Law

- [George Freedman](#): Commercial Litigation
- Ross H. Freeman: Commercial Litigation
- [David E. Funkhouser III](#):
  - Commercial Litigation
  - Litigation – Trusts and Estates
- [Eric D. Gere](#)
  - Commercial Litigation
- [Raj N. Gangadean](#):
  - Corporate Governance Law
  - Corporate Law
  - Mergers and Acquisitions Law
- [Johnny Garrett](#): Business Organizations (including LLCs and Partnerships)
- [Thomas N. George](#): Municipal Law
- [Scott J. Goldstein](#): Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Gerald P. Greiman](#):
  - Appellate Practice
  - Collaborative Law: Civil
  - Commercial Litigation
  - Litigation – Trusts and Estates
  - Trusts and Estates
- [David M. Harris](#):
  - Commercial Litigation
  - Franchise Law
  - Health Care Law
  - Litigation – Health Care
- [Pete Hartweger](#):
  - Corporate Law
  - Litigation and Controversy – Tax
- [Joseph Hatley](#): Commercial Litigation
- [William Haynes](#):
  - Administrative / Regulatory Law
  - Commercial Litigation
  - Health Care Law

- Litigation – Health Care
- [William D. Hayward](#): Corporate Law
- [Danielle Healey](#):
  - Litigation – Intellectual Property
  - Litigation – Patent
  - Patent Law
- [Lewis A. Heaven, Jr.](#):
  - Land Use and Zoning Law
  - Litigation – Land Use and Zoning
  - Real Estate Law
- [Donald G. Heeman](#): Commercial Litigation
- [Governor Brad Henry](#): Government Relations Practice
- [Richard H. Herold](#): Commercial Litigation
- [Donn H. Herring](#): Health Care Law
- [Albert H. Hiller](#): Real Estate Law
- [Helen R. Holden](#):
  - Employment Law – Management
  - Litigation – Labor and Employment
- [Edward Holderle III](#):
  - Corporate Law
  - Nonprofit / Charities Law
- [Kersten L. Holzhuetter](#): Commercial Litigation
- William E. Hopkins:
  - Administrative / Regulatory Law
  - Health Care Law
- [Steven C. Hoth](#): Trusts and Estates
- [Norma Izzo](#):
  - Collaborative Law: Family Law
  - Family Law
  - Family Law Arbitration
- [Samuel L. Jackson](#):
  - Employment Law – Management
  - Litigation – Labor and Employment
- [James Jacobson](#): Real Estate Law

- [Thomas W. Jerry](#): Real Estate Law
- [Eric L. Johnson](#):
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Litigation – Bankruptcy
- [Arnold Kaplan](#): Corporate Law
- [Jason P. Kathman](#): Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [John Klevorn III](#): Corporate Law
- [Linda J. Knight](#):
  - Insurance Law
  - Litigation – Insurance
- [Stacey Koju](#):
  - Corporate Law
  - Education Law
  - Employment Law – Management
- Kenneth S. Kramer: Real Estate Law
- [Paul W. Kruse](#):
  - Copyright Law
  - Trademark Law
- [James L. Kurtz-Phelan](#): Real Estate Law
- [Adam LaBoda](#):
  - Banking and Finance Law
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Daniel Lacomis](#): Employee Benefits (ERISA) Law
- [Bryant Lamer](#): Commercial Litigation
- [Charles Leder](#): Real Estate Law
- [Andrew Lester](#):
  - Appellate Practice
  - Civil Rights Law
  - Commercial Litigation
  - Government Relations Practice
- [James A. Lodoen](#):
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Litigation – Bankruptcy



- [James R. Loranger](#):
  - Corporate Law
  - Mergers and Acquisitions Law
- Kevin J. Maguire: Commercial Litigation
- Brian Markley: Commercial Litigation
- [Dane Martin](#): Commercial Litigation
- [Lisa Mayers](#): Municipal Law
- [Sam J. McAllester III](#):
  - Banking and Finance Law
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Michael McCann](#): Corporate Law
- [Kirby McDonough](#):
  - Commercial Litigation
  - Real Estate Law
- Sonja McGill:
  - Commercial Litigation
  - Labor Law – Management
- [Patrick A. McInerney](#):
  - Commercial Litigation
  - Criminal Defense – General Practice
  - Criminal Defense – White-Collar
- Sean R. McKenna:
  - Criminal Defense – White-Collar
  - Health Care Law
  - Litigation – Health Care
- [Patrick T. McLaughlin](#):
  - Commercial Litigation
  - Mass Tort Litigation / Class Actions – Defendants
- [Gilbert F. McNeish](#):
  - Land Use and Zoning Law
  - Real Estate Law
- [Megan Meadows](#):
  - Commercial Litigation
  - Litigation – Insurance

- [Brandon Meredith](#): Real Estate Law
- [Jessica E. Merrigan](#):
  - Administrative / Regulatory Law
  - Environmental Law
  - Mass Tort Litigation / Class Actions – Defendants
- [Richard K. Mersman III](#): Real Estate Law
- [David Miller](#):
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Litigation – Bankruptcy
- [Michael Miller](#): Real Estate Law
- [Beth Miller](#): Employee Benefits (ERISA) Law
- Frederick Miller: Real Estate Law
- [Peter Mirakian III](#): Corporate Law
- [Amy K. Mistler](#):
  - Land Use and Zoning Law
  - Real Estate Law
- [Kelly C. Mooney](#): Tax Law
- Crawford Moorefield: Tax Law
- [Jeremy A. Moseley](#):
  - Insurance Law
  - Litigation – Insurance
- [John H. Mowbray](#):
  - Commercial Litigation
  - Construction Law
  - Litigation – Construction
- [Loren Mulraine](#): Corporate Law
- Mike D. Murphy:
  - Commercial Litigation
  - Product Liability Litigation – Defendants
- [Casey P. Murray](#): Employment Law – Management
- Mark Nelson: Labor Law – Management
- [Dan Nelson](#): Commercial Litigation
- Jessica Nelson: Commercial Litigation
- John Nettels: Product Liability Litigation – Defendants

- [Dean S. Neuwirth](#):
  - Appellate Practice
  - Criminal Defense: General Practice
- [Mike Nichols](#): Real Estate Law
- [Robin Nolan](#): Real Estate Law
- [David O'Leary](#): Real Estate Law
- [Nathan Orr](#): Commercial Litigation
- [Michael F. Patterson](#): Corporate Law
- [Philip A. Pearlman](#):
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Litigation – Bankruptcy
- [Raciel Perez](#): Real Estate Law
- [Andrea P. Perry](#):
  - Closely Held Companies and Family Businesses Law
  - Corporate Law
  - Entertainment Law – Motion Pictures and Television
  - Real Estate Law
- [Eric C. Peterson](#):
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Commercial Litigation
- George J. Phillips:
  - Commercial Litigation
  - Corporate Law
- [Barry L. Pickens](#):
  - Appellate Practice
  - Commercial Litigation
  - Litigation – Insurance
- [William J. Podolsky, III](#): Real Estate Law
- [Gary A. Powell](#):
  - Tax Law
  - Trusts and Estates
- [Leonard J. Pranschke](#): Nonprofit / Charities Law
- [Robert B. Preston](#): Real Estate Law
- [James T. Price](#):

- Environmental Law
  - Litigation – Environmental
  - Water Law
- [Gerrit M. Pronske](#): Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Troy R. Rackham](#):
  - Commercial Litigation
  - Health Care Law
  - Legal Malpractice Law – Defendants
  - Medical Malpractice Law – Defendants
  - Product Liability Litigation – Plaintiffs
  - Professional Malpractice Law – Defendants
- [Andrew R. Ramirez](#):
  - Corporate Law
  - Health Care Law
- [Christopher J. Raybeck](#):
  - Banking and Finance Law
  - Real Estate Law
- [Stephen P. Rickles](#):
  - Employee Benefits (ERISA) Law
  - Tax Law
  - Trusts and Estates
- [Terence M. Ridley](#):
  - Collaborative Law: Civil
  - Commercial Litigation
  - Insurance Law
  - Litigation – Insurance
  - Mass Tort Litigation / Class Actions – Defendants
- [Peter Riggs](#): Litigation – Bankruptcy
- [Glenn K. Robbins](#):
  - Copyright Law
  - Litigation – Patent
  - Patent Law
  - Trademark Law

- [Matthew Rojas](#): Environmental Law
- [Neil Rosenstein](#): Real Estate Law
- [Julie Roth-Ramirez](#): Employment Law – Management
- [Kurt M. Rozelsky](#):
  - Commercial Litigation
  - Personal Injury Litigation – Defendants
  - Product Liability Litigation – Defendants
- [John Ryan](#): Commercial Litigation
- [Scott Sandberg](#):
  - Franchise Law
  - Litigation – Construction
- [David Schatz](#):
  - Commercial Litigation
  - Construction Law
  - Litigation – Construction
- [Scot J. Seabaugh](#):
  - Banking and Finance Law
  - Financial Services Regulation Law
  - Real Estate Law
- Misty Segura: Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Scott Seifert](#): Commercial Litigation
- [Melissa Sherman](#):
  - Appellate Practice
  - Commercial Litigation
  - Land Use and Zoning Law
  - Litigation – Real Estate
- Kimberly Slay: Tax Law
- [Jason C. Smith](#):
  - Commercial Litigation
  - Mass Tort Litigation / Class Actions – Defendants
- [Erik O. Solverud](#):
  - Commercial Litigation
  - Litigation – Labor and Employment

- [Evan Stephenson](#):
  - Insurance Law
  - Litigation – Insurance
- [Irving Stern](#): Commercial Litigation
- [Ellen E. Stewart](#): Health Care Law
- [Robyn Stowell](#): Real Estate Law
- [Jack F. Stringham II](#):
  - Banking and Finance Law
  - Real Estate Law
- [Ravi Sundara](#): Securities / Capital Markets Law
- [Eric Van Horn](#): Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Adam Veltri](#): Real Estate Law
- [Tracey Wallace](#):
  - Employment Law – Management
  - Labor Law – Management
  - Litigation – Labor and Employment
- [Richard E. Walters](#): Real Estate Law
- [Melinda M. Ward](#):
  - Tax Law
  - Trusts and Estates
- [David E. Waters](#):
  - Construction Law
  - Health Care Law
  - Land Use and Zoning Law
  - Municipal Law
  - Real Estate Law
- [John Watson](#):
  - Commercial Litigation
  - Construction Law
  - Environmental Law
  - Litigation – Environmental
- [Catherine J. Webking](#): Energy Law
- [Douglas M. Weems](#):

- Commercial Litigation
  - Litigation – ERISA
- [Stephen A. Weinstein](#): Employee Benefits (ERISA) Law
- [Patrick J. Whalen](#):
  - Litigation – Intellectual Property
  - Trade Secrets Law
- [Kathleen M. Whitby](#):
  - Environmental Law
  - Litigation – Environmental
- [Ruthie White](#): Employment Law – Management
- Tadd Wilson: Patent Law
- Mark Wise: Real Estate Law
- [Edward M. Yarbrough](#):
  - Criminal Defense: General Practice
  - Criminal Defense: White-Collar
  - DUI / DWI Defense
- [Brian J. Zavislak](#):
  - Commercial Finance Law
  - Real Estate Law
- [Alvin L. Zimmerman](#): Family Law
- [Brian W. Zimmerman](#):
  - Employment Law – Management
  - Litigation – Real Estate
- [Gary Zimmerman](#): Family Law
- [David N. Zimmerman](#):
  - Litigation and Controversy – Tax
  - Tax Law
- [Stephen J. Zralek](#):
  - Commercial Litigation
  - Copyright Law
  - Litigation – Intellectual Property

## 2024 Ones to Watch:

- [Wale Akinmoladun](#):

- Alternative Dispute Resolution
  - Commercial Litigation
  - Education Law
  - Litigation – Construction
  - Litigation – Labor and Employment
- Tomi Akinyemi:
  - Corporate Law
  - Real Estate Law
- [Rashmin Asher](#):
  - Administrative / Regulatory Law
  - Energy Law
  - Environmental Law
- [Mavish Bana](#): Commercial Litigation
- Evan M. Blonigen:
  - Appellate Practice
  - Commercial Litigation
  - Insurance Law
- [Shannon M. Bond](#):
  - Corporate Governance and Compliance Law
  - Corporate Law
  - Health Care Law
- [David Brininger](#): Commercial Litigation
- [William Brophy](#): Litigation – Banking and Finance
- [Jose Castro](#):
  - Litigation – Labor and Employment
  - Litigation – Real Estate
- Maris Chambers:
  - Energy Law
  - Environmental Law
- [Taylor Chase](#): Corporate Law
- [Andrea Chase](#): Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
- [Jessica E. Chong](#):
  - Commercial Litigation
  - Insurance Law



- Product Liability Litigation – Defendants
- Sarah S. Clutts:
  - Commercial Litigation
  - Corporate Governance and Compliance Law
  - Labor and Employment Law – Management
  - Litigation – Labor and Employment
  - Litigation – Real Estate
  - Litigation – Trusts and Estates
  - Mass Tort Litigation / Class Actions – Defendants
- John J. Coatar:
  - Commercial Litigation
  - Real Estate Law
- [Maureen Cook](#): Trusts and Estates
- [Brenden Desmond](#): Tax Law
- [Lindsay Doman](#): Banking and Finance Law
- Patrick Dunn:
  - Litigation – Intellectual Property
  - Patent Law
- [Courtney Lutz Creal](#):
  - Commercial Litigation
  - Family Law
- [Preston Enoch](#):
  - Commercial Litigation
  - Litigation – Real Estate
- [Zachary Fairlie](#):
  - Banking and Finance Law
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Litigation – Bankruptcy
- [Chase Fann](#): Commercial Litigation
- [Elizabeth Felker](#):
  - Corporate Governance and Compliance Law
  - Corporate Law
  - Employee Benefits (ERISA) Law
  - Mergers and Acquisitions Law
- [Jessica Gale](#): Commercial Litigation

- [Colin Goodman](#): Health Care Law
- [Arthur D. Gregg](#):
  - Commercial Litigation
  - Litigation – Real Estate
- [Sarah E. Heise](#): Commercial Litigation
- [Jacob Hollars](#):
  - Commercial Litigation
  - Litigation – Construction
- Adam Holmes: Real Estate Law
- [Tara Holterhaus](#):
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Commercial Litigation
  - Insurance Law
  - Litigation – Banking and Finance
  - Litigation – Real Estate
- [Heather L. Hughes](#):
  - Corporate Law
  - Mergers and Acquisitions Law
- [Joseph H. Hunt](#):
  - Labor and Employment Law – Management
  - Litigation – Labor and Employment
- [Johanna Hyman](#):
  - Commercial Litigation
  - Litigation – Banking and Finance
- [Jay Ji](#): Mergers and Acquisitions Law
- [Colten Jones](#): Litigation – Trusts and Estates
- [Camber M. Jones](#):
  - Banking and Finance Law
  - Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law
  - Commercial Litigation
- [Brittainy Joyner](#): Commercial Litigation
- Nicole E. Karam: Commercial Litigation
- [Kyle Klucas](#): Commercial Litigation
- Knight Lancaster: Corporate Law
- [Amanda L. Lewandowski](#): Commercial Litigation

- [Mitchell Martin](#): Commercial Litigation
- [Macy L. Matthews](#):
  - Corporate Law
  - Real Estate Law
- [Patrick J. McAndrews](#):
  - Commercial Litigation
  - Litigation – Bankruptcy
- [Hannah S. McCalla](#): Commercial Litigation
- [Charlotte McEwen](#): Litigation – Labor and Employment
- [Shelby B. Menard](#): Commercial Litigation
- [Marissa Milazzo](#): Real Estate Law
- Sara Naylor: Commercial Litigation
- [Drew P. O'Malley](#): Commercial Litigation
- [Serena B. O'Neil](#):
  - Litigation – Trusts and Estates
  - Trusts and Estates
- [John Peckler](#):
  - Environmental Law
  - Real Estate Law
- [Madison Perry](#):
  - Appellate Practice
  - Commercial Litigation
  - Education Law
  - Labor and Employment Law – Management
  - Litigation – Labor and Employment
- [Brian Peterson](#): Labor and Employment Law – Management
- [Nicole Peykov](#):
  - Municipal Law
  - Tax Law
- [Emily N. Reed](#): Commercial Litigation
- [Jordan Reimschisel](#): Corporate Law
- Jeremy D. Rucker: Corporate Law
- [Caleb Rush](#): Banking and Finance Law
- [Kayla L. Scroggins-Uptigrove](#): Commercial Litigation
- [Gulmina Shah](#): Commercial Litigation

- [Benjamin Shantz](#): Commercial Litigation
- [Blake Smith](#): Litigation – Bankruptcy
- Breanna Spackler:
  - Appellate Practice
  - Commercial Litigation
- Charli Steed:
  - Tax Law
  - Trusts and Estates
- Will Stout:
  - Construction Law
  - Litigation – Construction
- [Lauren Taylor](#): Litigation – Construction
- [Bethany M. Vanhooser](#):
  - Commercial Litigation
  - Litigation – Labor and Employment
- [Kristen Walker](#): Commercial Litigation
- [Robert Warzel](#): Labor and Employment Law – Management
- [Natalie Washington](#): Commercial Litigation
- [Jonathon A. Watson](#): Labor and Employment Law – Management
- [Karen Wohlgemuth](#):
  - Commercial Litigation
  - Family Law
  - Medical Malpractice Law – Defendants
- [Shelby Wood](#): Real Estate Law
- [Nicole Zaworska](#): Tax Law