

FEDERAL PUBLIC DEFENDER
CENTRAL DISTRICT OF CALIFORNIA
EASTERN DIVISION
3801 UNIVERSITY AVENUE, SUITE 700
RIVERSIDE, CALIFORNIA 92501
951-276-6346
951-276-6368 FACSIMILE

AMY M. KARLIN
Interim Federal Public Defender
CUAUHTEMOC ORTEGA
Chief Deputy

AMY M. KARLIN
Branch Chief
Southern Division
ANGELA VIRAMONTES
Branch Chief
Eastern Division

Direct Dial: (951) 276-6226

May 4, 2020

Sent via E-mail: David.Kowal@usdoj.gov

David Kowal
United States Attorney's Office
312 N. Spring St., 11th Floor
Los Angeles, California 90012

Re: **United States v. Charles Lynch, LA CR 07-689-GW**
Initial Expert Disclosure

Dear Mr. Kowal:

Pursuant to Rule 16(b)(1)(C) of the Federal Rules of Criminal Procedure, the Court's April 29, 2020 order, and the parties' August 15, 2019 joint proposed schedule, the defense hereby discloses that it intends to elicit expert testimony from Professor Alex Kreit and Mr. Ofer Lion by way of expert declarations in support of Mr. Lynch's motion to enjoin spending and, if necessary, by way of in person expert testimony at the evidentiary hearing scheduled in this matter.

Professor Alex Kreit

Alex Kreit is a Professor at Thomas Jefferson School of Law. He is on leave from Thomas Jefferson for the spring 2020 semester, serving as a Visiting Scholar at the Drug Enforcement and Policy Center at the Ohio State University Moritz College of Law. Beginning July 1, 2020, Professor Kreit will be an Assistant Professor at Northern Kentucky University Salmon P. Chase College of Law. Professor Kreit's Curriculum Vitae is attached as Exhibit A.

Professor Kreit received his B.A. from Hampshire College and his J.D. from the University of Pennsylvania School of Law. Following law school, he served as a clerk for the Honorable M. Blane Michael on the U.S. Fourth Circuit Court of Appeals. He then worked as an

associate at Morrison & Foerster in San Francisco. Professor Kreit has taught as a visiting faculty member at Boston College Law School and the Ohio State University Moritz College of Law, and in summer programs in Hangzhou, China and Nice, France. He is admitted to practice law in California and represents indigent defendants in state criminal appeals by court appointment as a panel attorney.

Professor Kreit is an expert in illegal drug and marijuana law. He is an author of three published or forthcoming textbooks in this field: *Illegal Drug and Marijuana Law* (Carolina Academic Press 2019), *Drug Abuse and the Law Sourcebook* (with Gerald F. Uelmen) (Thompson Reuters 2013, updated annually), and *Marijuana Law and Policy* (with Douglas A. Berman) (Carolina Academic Press, forthcoming 2020). He has published over twenty academic papers.

Professor Kreit is an expert in California medical marijuana laws from 1996 (when the Compassionate Use Act was enacted) to late 2015 (when the Medical Cannabis Safety and Regulation Act was enacted). In 2014, he published an article analyzing California's medical marijuana laws, *Understanding California's Medical Marijuana Laws*, 14 Criminal L.J. 7 (2014). From 2009 to 2010, he served as Chair of the City of San Diego's Medical Marijuana Task Force. The Task Force was a temporary body, appointed by the San Diego Council to make recommendations to the City regarding the local regulation of medical marijuana. Professor Kreit has also litigated issues related to the Compassionate Use Act (CUA) and the Medical Marijuana Program Act (MMPA) in the case *People v. Orlosky*, 233 Cal.App.4th 257 (2015).

It is anticipated that Professor Kreit will testify about the state of California's medical marijuana laws during the time of Mr. Lynch's conduct in this case and his compliance with those laws. Professor Kreit has reviewed significant portions of the trial and appellate record in this case. Although Professor Kreit's testimony will also depend in part on any additional evidence introduced at the *McIntosh* hearing, based on his review of the information in the record, it appears that Mr. Lynch's activity fell squarely within the MMPA's provision that permitted medical marijuana collectives and cooperatives.

The MMPA, which took effect on January 1, 2004, was enacted to address issues that were not included in the Compassionate Use Act. The MMPA's approach to storefront marijuana sales was, in most respects, unusually permissive in comparison to most other state medical marijuana regimes. The MMPA did not provide for any statewide regulation of medical marijuana sales or even require medical marijuana collectives (colloquially called dispensaries) to obtain a state or local license in order to operate. Instead, the MMPA authorized the sale of marijuana by groups of patients and caregivers with only two general conditions, each of which was also somewhat unusual in comparison to most other state medical marijuana regimes. First, only medical marijuana patients and caregivers were allowed to participate in a dispensary's marijuana-related activity. This condition was imposed by the MMPA's medical marijuana collective provision, which provided that "[q]ualified patients, persons with valid identification cards, and the designated primary caregivers of qualified patients and persons with identification cards, who associate within the State of California in order collectively or cooperatively to

cultivate marijuana for medical purposes, shall not solely on the basis of that fact be subject to state criminal sanctions” for a number of specified offenses, including the sale of marijuana. Cal. Health & Safety Code § 11362.775 (2007). Second, the MMPA did not authorize the sale of marijuana for profit. This condition came from an MMPA provision that stated, in relevant part, “nor shall anything in this section authorize any individual or group to cultivate or distribute marijuana for profit.” *Id.* § 11362.765(a) (2007).

During the time that the conduct in this case occurred (i.e., prior to March 29, 2007, the specified end-date in Count One), there was only one published case interpreting the MMPA's application to dispensaries—*People v. Urziceanu*, 132 Cal.App.4th 747 (2005). The lack of case law reflected the fact that state-level prosecutions of medical marijuana dispensaries in this period were rare. Indeed, the charges in *Urziceanu* pre-dated the enactment of the MMPA. Prosecutions were rare in part because many dispensaries operated with local support or express approval. (At the time, few cities or counties had medical marijuana-specific regulations, and so approval was often informal.) Because the MMPA did not create a state licensing system or a state enforcement system, local support—particularly from local prosecutors—effectively provided assurance that a dispensary would be considered to be legal under state law.

Mr. Lynch's dispensary appears to have been operated like a typical medical marijuana collective during this period, and in conformity with the MMPA. Mr. Lynch and the dispensary implemented a process to ensure that all members were authorized medical marijuana patients or caregivers. Once a patient's status was verified, the dispensary issued him or her a membership card. All dispensary employees who were involved in the processing and sale of marijuana were patients, as required by the MMPA. Similarly, the dispensary obtained all of the marijuana that it sold from authorized patients and caregivers—either in an individual capacity or through other dispensaries. The vast majority of the marijuana came from individuals who were formally affiliated with the dispensary; the marijuana that was purchased from other medical marijuana dispensaries would have also come from patients or caregivers. The dispensary does not appear to have generated profits. The dispensary was organized as a sole proprietorship and nothing in the MMPA required dispensaries to be organized in any particular legal form. Similarly, Mr. Lynch's compensation of \$3,500 every two weeks (some of which appears to have covered his expenses) plus payment to his software company for information technology services was consistent with reasonable compensation for services as permitted by the MMPA. The dispensary's financial records were fairly well documented, including through the use of accounting software. Finally, the dispensary went beyond some of the MMPA's express requirements by, for example, obtaining local licenses and conducting background checks of dispensary employees.

Mr. Lynch appears to have adhered even more closely to the MMPA's requirements than the defendant in *Urziceanu*. In *Urziceanu*, the defendant operated a dispensary out of his home. The defendant in *Urziceanu* testified that he sometimes bought marijuana on the black market by the pound. By contrast, the record indicates that all of the marijuana sold at Mr. Lynch's dispensary came from either individual patients or caregivers or through other patients operating medical marijuana dispensaries. The defendant in *Urziceanu* operated out of a home without any

apparent local license and appears to have kept records via “pay/owe” sheets. Mr. Lynch obtained local approvals and kept fairly extensive financial records. The court in *Urziceanu* held that the defendant had “produced substantial evidence that suggests he would fall within the purview of section 11362.775.” Applying the holding in *Urziceanu* (the only relevant precedent that existed at the time of the events in this case), Mr. Lynch’s conduct would have likewise been consistent with the MMPA.

Professor Kreit’s basis for his opinions is his training and experience, as detailed in Exhibit A, and his familiarity with the record in this matter based upon his review of, *inter alia*, the discovery materials, trial testimony and evidence, and sentencing record.

Ofer Lion

Ofer Lion is an expert in non-profit organizations and the financial, legal, and tax issues effecting such organizations. Mr. Lion received his B.A. from Pennsylvania State University and his J.D. from UCLA School of Law. He is currently a partner in the Los Angeles office of the law firm Seyfarth Shaw LLP. Mr. Lion has represented nonprofits and tax-exempt organizations in a wide range of tax, transactional, corporate, governance, and fiduciary matters, including formation, mergers and acquisitions, executive compensation, international activities and affiliations, unrelated business taxable income, joint ventures, program-related investments, political activities and lobbying, audits and tax controversies, tax return review, tax-exempt bonds, and dissolutions. He has taught “Tax Exempt Organizations: Law and Practice” as an adjunct professor at UCLA School of Law. He has also published numerous articles and presented at dozens of conferences on non-profit and tax-exempt organizations. In addition to the qualifications set forth in his Curriculum Vitae attached as Exhibit B, Mr. Lion served as a tax regulations witness for the Attorney General of California in *In re Conservatorship of the Person and the Estate of Donald G. Hunt* in 2016.

Mr. Lion will provide testimony regarding the financial operations of Central Coast Compassionate Caregivers (“CCCC”). In particular, Mr. Lion will provide testimony regarding CCCC’s profits and/or losses.

Section 11362.765 of the California Health & Safety Code, in effect in 2006 and 2007, provided in part that “nothing in this section shall authorize the individual to smoke or otherwise consume marijuana unless otherwise authorized by this article, nor shall anything in this section authorize any individual or group to cultivate or distribute marijuana for profit.”

Mr. Lion expects to testify that Mr. Lynch did not cultivate or distribute marijuana for profit through his operation of Central Coast Compassionate Caregivers (“CCCC”). In 2006 and 2007, the CCCC was in the early phases of operation and had been recently organized by Mr. Lynch with the assistance and guidance of local government officials. Mr. Lynch made substantial capital investments into CCCC prior to and during its operation. The CCCC earned income through its sale of medical marijuana and had expenditures for, among other things, employee and officer salaries, equipment, rent, utilities, and inventory.

It is well established that organizations that are not operated for profit may pay, (i) reasonable compensation for services rendered, including to its principals, and (ii) reimbursements for reasonable out of pocket expenses incurred by its directors, officers, employees and agents in furtherance of the organization's purposes and activities. Importantly, an organization that is not operated for profit may reimburse its founders for reasonable pre-incorporation / pre-formation expenses, including for loans, equipment, third-party expenses, etc. Whether such compensation and expense reimbursements are reasonable is a factual determination, determined in light of all of the relevant facts and circumstances, including comparability data.

It is anticipated that Mr. Lion will testify that amounts received by Mr. Lynch from CCCC can reasonably be characterized as permissible reimbursement and compensation payments made in furtherance of CCCC's purposes.

Additionally, Mr. Lion expects to testify that Mr. Lynch's operation of CCCC was consistent with the form of a taxable, unincorporated nonprofit association, a type of legal entity recognized under California state law.

Nonprofit organizations of all sorts, including nonprofit corporations, charitable trusts, and unincorporated nonprofit associations, share certain essential characteristics. These include (i) being organized and operated principally for one or more qualifying nonprofit purposes, such as health care purposes, (ii) having restrictions on private benefit / private inurement (i.e., being operated for the benefit of public rather than private interests), and (iii) strict limitations on political campaign and lobbying activities. It is anticipated that Mr. Lion will testify that Mr. Lynch's organization and operation of CCCC met the essential characteristics of a nonprofit organization.

Mr. Lion's basis for his opinions is his training and experience, as detailed in Exhibit B, and his familiarity with the record in this matter based upon his review of, *inter alia*, the discovery materials, trial testimony and evidence, and sentencing record.

The defense reserves the right to supplement these expert disclosures as needed, including, by supplementing the testimony of these experts or by providing notice of additional expert witnesses should they become necessary. In particular, the defense reserves the right to provide notice of supplemental opinions of its experts in response to the opinions and testimony offered in the government's expert disclosure(s).

Please let me know whether you have any objections to these expert disclosures. Should you have any questions or would like to discuss any of the matters raised herein, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "R M Abel", with a stylized flourish extending to the right.

Rebecca M. Abel
Deputy Federal Public Defender
for Defendant Charles Lynch

Exhibit A

Alex Kreit
alex.kreit@gmail.com • 619-887-8969
173 S Front Street, Columbus, OH 43215

ACADEMIC APPOINTMENTS

Northern Kentucky University Salmon P. Chase College of Law, Highland Heights, Kentucky
Assistant Professor (appointment begins July 1, 2020)

Thomas Jefferson School of Law, San Diego, California
Professor (2017 – June 2020); *Co-Director*, Center for Criminal Law and Policy (2015 – 2019);
Associate Professor (2010 – 2017, tenured 2013); *Director*, Center for Law and Social Justice
(2008 – 2015); *Assistant Professor* (2008 – 2010); *Visiting Assistant Professor* (2007 – 2008)

Courses: Criminal Law; Criminal Procedure I & II; Evidence; Drug Crimes; Marijuana Law and Policy; Controlled Substances; International and Comparative Drug Control; Criminal Appeals; International Business and White Collar Crime (2011 & 2012, in Hangzhou, China summer program); Juvenile Life Without Parole (2009); Property (2007 – 2009)

Service: Academic Policy Committee (2015 – 2019), Criminal Law Fellows Program (2011 – 2019), Faculty Law Review Committee (2008 – 2010; 2017 – 2019), Non-JD Programs Committee (2015 - 2016), Faculty Appointments Committee (2010 – 2015, chair in 2014, co-chair in 2010), Faculty Colloquium Committee (2008 – 2010; 2012 – 2015)

Awards: *National Law Journal* Trailblazer in Cannabis Law (2019), Hayek Fund for Scholars Grant (2019), Institute for Humane Studies Faculty Partnership Grant (2015), *San Diego Daily Transcript* Top Attorneys in Academics (2009, 2011, 2012), *San Diego News Network* 35 Under 35 Community Leaders (2010)

The Ohio State University Moritz College of Law, Columbus, Ohio
Visiting Scholar, Drug Enforcement and Policy Center (Spring 2020)
Visiting Professor, affiliated with the Drug Enforcement and Policy Center (Fall 2018, Fall 2019)

Boston College Law School, Newton, Massachusetts
Visiting Associate Professor (Fall 2016)

LEGAL EXPERIENCE

Appellate Defenders, Inc., San Diego, California
Panel Attorney (2013 – present)
- Represent small number of indigent clients in criminal appeals by court appointment.

Morrison & Foerster LLP, San Francisco, California
Associate (2005 – 2007), *Summer Associate* (2004)

Hon. M. Blane Michael, U.S. Court of Appeals for the Fourth Circuit, Charleston, West Virginia
Law Clerk (2004 – 2005)

Cravath, Swaine & Moore, LLP, New York, New York
Summer Associate (2003)

Southern Center for Human Rights, Atlanta, Georgia
Summer Law Clerk (2002)

EDUCATION

University of Pennsylvania School of Law, J.D., *cum laude*, 2004

Awards: Fred G. Leebron Memorial Prize for Best Paper in Constitutional Law (2004), Institute for Humane Studies Fellowship (2003 – 2004), Burton Foundation Award (2004)

Hampshire College, B.A., Political Science and Film and Video Studies, 2001

ACADEMIC PUBLICATIONS

Books:

Criminal Law in Focus (Wolters Kluwer forthcoming 2020) (In Focus Casebook Series)

Marijuana Law and Policy (Carolina Academic Press forthcoming 2020) (with Douglas A. Berman)

Illegal Drug and Marijuana Law (Carolina Academic Press 2d ed. 2019; 1st ed. 2013 under the name Controlled Substances: Crime, Regulation and Policy)

Drug Abuse and the Law Sourcebook (Thomson Reuters 2013, updated annually) (with Gerald F. Uelmen)

Articles and Essays:

The Opioid Crisis and the Drug War at a Crossroads, 80 OHIO ST. L.J. 887 (2019)

Safe Injection Sites and the Federal “Crack House” Statute, 60 B.C. L. REV. 413 (2019)

Drug-Induced Homicide: Challenges and Strategies in Criminal Defense, 70 S.C. L. REV. 707 (2019) (with Valena E. Beety, Anne Boustead, Jeremiah Goulka, & Leo Beletsky) (a living document version of the paper is maintained online as *Drug-Induced Homicide Defense Toolkit*)

Marijuana Legalization and Nosy Neighbor States, 58 B.C. L. REV. 1059 (2017)

Marijuana Legalization, 1 REFORMING CRIMINAL JUSTICE 115 (Erik Luna ed., 2017)

Drug Truce, 77 OHIO ST. L. J. 1323 (2016)

Marijuana Legalization and Pretextual Stops, 50 UC DAVIS L. REV. 741 (2016)

What Will Federal Marijuana Reform Look Like?, 65 CASE W. RES. L. REV. 689 (2015)

The 2015 Federal Budget’s Medical Marijuana Provision: An ‘End to the Federal Ban on Marijuana’ or Something Less Than That?, 35 N. ILL. U. L. REV. 537 (2015)

The Federal Response to State Marijuana Legalization: Room for Compromise?, 91 OR. L. REV. 1029 (2013)

Controlled Substances, Uncontrolled Law, 6 ALBANY GOV’T L. REV. 101 (2013)

Reflections on Medical Marijuana Prosecutions and the Ethical Duty to Seek Justice, 89 DENVER U. L. REV. 1027 (2012)

Spring Symposium: Practical, Legal, and Ethical Perspectives on Medical Marijuana, 16 MICH. ST. J. MED. & LAW 540 (2012) (transcription of keynote address)

The Decriminalization Option: Should States Consider Moving from a Criminal to a Civil Drug Court Model?, 2010 U. CHI. LEGAL F. 299

Making Sense of Facial and As-Applied Challenges, 18 WM. & MARY BILL OF RTS. J. 657 (2010)

Beyond the Prohibition Debate: Thoughts on Federal Drug Laws in an Age of State Reforms, 13 CHAPMAN L. REV. 555 (2010)

Toward a Public Health Approach to Drug Policy, 3 ADVANCE: THE JOURNAL OF THE AMERICAN CONSTITUTION SOCIETY ISSUE GROUPS 43 (2009)

Vicarious Criminal Liability and the Constitutional Dimensions of Pinkerton, 57 AM. U. L. REV. 585 (2008)

Rights, Rules and Raich, 108 W. VA. L. REV. 705 (2006)

Raich, Health Care, and the Commerce Clause, 31 WM. MITCHELL L. REV. 957 (2005) (with Aaron Marcus)

Why is Congress Still Regulating Noncommercial Activity?, 28 HARV. J. L. & PUB. POL'Y 169 (2004)

The Future of Medical Marijuana: Should the States Grow Their Own?, 151 U. PA. L. REV. 1787 (2003) (student note)

PRESENTATIONS

The Opioid Crisis and the Drug War at a Crossroads

- National Conference of State Legislatures Advancing Justice 2020, Fort Myers, FL (Feb. 7, 2020)
- Louisiana State University Law Center Symposium on Criminal Justice Reform, Baton Rouge, LA (Feb. 1, 2019)
- The Association of American Law Schools Annual Conference, New Orleans, LA (Jan. 6, 2019)
- Southwest Criminal Law Scholars Workshop, UNLV Law, Las Vegas, NV (Oct. 27, 2018)
- The Ohio State Law Journal Symposium, Columbus, OH (Oct. 19, 2018)
- Laboratories of Democracy: Drug Policy in the United States, Washington, D.C. (Sept. 25, 2018)

The Criminal "Law" of the Bar Exam

- Southwest Criminal Law Scholars Workshop, UNLV Law, Las Vegas, NV (Oct. 18, 2019)
- Central States Law Schools Association, University of Toledo College of Law, Toledo, OH (Sept. 21, 2019)
- CrimFest, Brooklyn Law School, Brooklyn, NY (July 16, 2019)

Marijuana Law: Is There a Canon? (discussion session)

- Southeastern Association of Law Schools Annual Meeting, Boca Raton, FL (Aug. 1, 2019)

Marijuana Policy Under Trump

- University of Toledo College of Law, American Constitution Society, Toledo, OH (Sept. 23, 2019)
- American Association of Law Libraries Annual Conference, Baltimore, MD (July 15, 2018)
- American Constitution Society Lawyer Chapter, San Diego, CA (June 28, 2018)
- American Insurance Association, Washington, D.C. (June 5, 2018)
- UC Irvine School of Law, Students for Sensible Drug Policy, Irvine, CA (Jan. 30, 2018)
- Federal Bar Association of the Eastern District of Washington Annual Conference, Spokane, WA (Sept. 29, 2017)
- Southeastern Association of Law Schools Annual Meeting, Boca Raton, FL (Aug. 6, 2017)
- Cannabis Law Institute, National Cannabis Bar Association, Denver, CO (July 28, 2017)
- Cozen O'Connor Global P&C Claims Think Tank Conference, West Palm Beach, FL (May 18, 2017)
- The Business of Cannabis CLE, Los Angeles, CA (Apr. 27, 2017) (Keynote address)
- Babson College, Wellesley, MA (Apr. 23, 2017)
- University of New Hampshire School of Law, American Constitution Society, Concord, NH (Nov. 15, 2016)

Facial Challenges and the Fourth Amendment

- Amending America's Unwritten Constitution, Boston College, Boston, MA (May 16, 2019)
- American Constitution Society Law Scholars Forum, The Barry University Dwayne O. Andreas School of Law, Orlando, FL (March 1, 2019)
- Law and Society Association Annual Meeting, Mexico City, Mexico (June 23, 2017)
- AALS Criminal Justice Section Midyear Meeting, Washington, D.C. (June 14, 2017)
- ABA Criminal Justice Section, Annual Fall Institute Roundtable, Washington, D.C. (Nov. 3, 2016)
- Boston College Law School, Faculty Colloquium, Newton, MA (Sept. 23, 2016)
- Southwest Criminal Law Workshop, University of San Diego, San Diego, CA (Sept. 19, 2014)

The Impact of the 2018 Elections on Drug Policy Reform

- National Conference of State Legislatures Capitol Forum, Washington, D.C. (Dec. 6, 2018)
- Drug Enforcement and Policy Center, the Ohio State University, Columbus, OH (Nov. 15, 2018)
- American Constitution Society Hoosier Lawyer Chapter, Indianapolis, IN (Nov. 13, 2018)

Drug Sentencing Reform and Ohio's Issue 1

- Kirwin Institute, the Ohio State University, Columbus, OH (Nov. 1, 2018)

The Implications of Marijuana Legalization for Sentencing Commissions

- National Association of Sentencing Commissions Annual Conference, Columbus, OH (August 14, 2018)

Safe Injection Sites and the Federal "Crack House" Statute

- CrimFest, Benjamin N. Cardozo School of Law, New York, NY (July 16, 2018)
- Southwest Criminal Law Scholars Workshop, Santa Clara Law, Santa Clara, CA (March 31, 2018)
- The Association of American Law Schools Annual Conference, San Diego, CA (Jan. 4, 2018)

Drug Policy Reform and Strategic Litigation

- Students for Sensible Drug Policy Annual Conference, Portland, OR (March 26, 2017)

Marijuana Legalization: Recommendations for Policymakers

- Bridging the Gap: A Conference on Scholarship and Criminal Justice Reform, Phoenix, AZ (Feb. 11, 2017)

Covering Mass Incarceration in the First Year Criminal Law Course

- Society for American Law Teachers 2016 Teaching Conference, Chicago, IL (Sept. 30, 2016)

Drug Truce

- Conference on Criminal Justice Reform, Boise, ID (June 5, 2016)
- Law & Society Association Annual Meeting, New Orleans, LA (June 3, 2016)
- Southwest Criminal Law Workshop, University of Utah College of Law, Salt Lake City, UT (Sept. 26, 2015)
- Law & Society Association Annual Meeting, Seattle, WA (May 31, 2015)
- Vanderbilt Law School, Drug Law and Policy Roundtable, Nashville, TN (Mar. 21, 2015)

Marijuana Legalization, Probable Cause, and Pretext Stops

- UC Davis Law Review Symposium, Davis, CA (Jan. 29, 2016)

Marijuana Legalization and Patents: Some Preliminary Thoughts

- Texas A&M Journal of Property Law Symposium, Fort Worth, TX (Oct. 16, 2015)

2015-16 Supreme Court Preview (panelist)

- University of San Diego School of Law, Federalist Society, San Diego, CA (Sept. 17, 2015)

Teaching and Studying Vice (discussion session)

- Southeastern Association of Law Schools Annual Meeting, Boca Raton, FL (Aug. 2, 2015)

Legal Ethics and Marijuana (2015 Mart Vogel Lecture on Professionalism and Legal Ethics)

- The State Bar Association of North Dakota Annual Meeting, Bismarck, ND (June 19, 2015)

Ohio Marijuana Policy Reform Symposium (panelist)

- The Ohio State University Moritz College of Law, Columbus, OH (June 11, 2015)

Assessing the 2015 Federal Budget's Medical Marijuana Appropriations Provision

- Northern Illinois Law Review Symposium, DeKalb, IL (Apr. 17, 2015)

What Will Federal Marijuana Law Reform Look Like?

- CSU Fullerton, Students for Sensible Drug Policy Regional Conference, Fullerton, CA (Mar. 15, 2015)
- University of San Diego School of Law, American Constitution Society, San Diego, CA (Feb. 24, 2015)
- University of California Irvine, Symposium on Critical Perspectives on the Drug War, Irvine, CA (Feb. 21, 2015)
- Case Western Reserve Law Review Symposium, Cleveland, OH (Sept. 12, 2014)

Federal Law and Industrial Hemp

- Cannabis in Washington State Seminar Group CLE, Seattle, WA (Dec. 5, 2014)

Local Regulation of Medical Marijuana

- Medical and Recreational Marijuana Seminar Group CLE, Los Angeles, CA (Oct. 3, 2014)

The Fourth Amendment at the Border

- University of San Diego School of Law, American Constitution Society, San Diego, CA (Apr. 16, 2014)

Mandatory Minimum Drug Sentencing

- University of Florida Law School, American Constitution Society, Gainesville, FL (Apr. 14, 2014)
- Tulane Law School, American Constitution Society, New Orleans, LA (Apr. 8, 2014)
- University of Hastings College of Law, Students for Sensible Drug Policy, San Francisco, CA (Mar. 1, 2014)

State Marijuana Reforms and the Federal Response

- Loyola Law School, American Constitution Society, Los Angeles, CA (Mar. 26, 2014)
- Alliant University, Substance Abuse Awareness Week Keynote Speaker, San Diego, CA (Mar. 5, 2013)
- George Washington University Law School, American Constitution Society, Washington, D.C. (Feb. 22, 2013)
- Temple University School of Law, American Constitution Society, Philadelphia, PA (Oct. 8, 2012)
- University of Idaho College of Law, American Constitution Society, Moscow, ID (Mar. 26, 2012)
- Michigan State University Journal of Medicine and Law Symposium, East Lansing, MI (Feb. 24, 2012) (keynote address)

Lessons Learned: Marijuana Legalization Roundtable Discussion (panelist)

- University of Denver School of Law, Denver, CO (Feb. 10, 2014)

Overinclusiveness and Drug Possession

- The Association of American Law Schools Annual Conference, New York, NY (Jan. 5, 2014)

Debate with former Office of National Drug Control Policy Senior Advisor, Kevin A. Sabet

- Thomas Jefferson School of Law, San Diego, CA (Sept. 24, 2013)

Drug War Deserters

- Alcohol and Drugs History Society Conference: Under Control?, London School of Hygiene and Tropical Medicine, London, England (June 23, 2013)
- San Diego World Affairs Council, San Diego, CA (Mar. 21, 2013)
- International Society for the Reform of Criminal Law Conference, Washington, D.C. (Oct. 25, 2012)

The Federal Response to State Marijuana Legalization: Room for Compromise?

- University of Oregon Law Review Symposium, Eugene, OR (Apr. 19, 2013)

American Constitution Society Convening of Scholars on Federalism, Preemption and State Marijuana Legalization (participant and introductory remarks)

- Washington, D.C. (Apr. 11, 2013)

Medical Marijuana: Legal Update CLE Presentation

- Americans for Safe Access Annual Conference, Washington, D.C. (Feb. 22, 2013)
- California Appellate Defense Counsel San Diego Chapter, San Diego, CA (Nov. 29, 2012)
- Thomas Jefferson School of Law Alumni Association CLE Seminar, San Diego, CA (Nov. 17, 2012)
- South Asian Bar Association of Southern California, Los Angeles, CA (Apr. 13, 2011)

What Happens When “Legalize It” Moves From Slogan to State Law?

- San Diego City College, San Diego, CA (Mar. 11, 2014)
- University of La Verne College of Law, American Constitution Society, Ontario, CA (Nov. 5, 2013)
- University of Maine School of Law, American Constitution Society, Portland, ME (Sept. 6, 2013)
- Law & Society Association Annual Meeting, Boston, MA (May 30, 2013)
- Columbia Law School, American Constitution Society, New York, NY (Apr. 4, 2013)
- NYU School of Law, American Constitution Society, New York, NY (Apr. 4, 2013)
- The Association of American Law Schools Annual Conference, New Orleans, LA (Jan. 5, 2013)
- University of Virginia School of Law, American Constitution Society, Charlottesville, VA (Oct. 15, 2012)
- Drexel University School of Law, American Constitution Society, Philadelphia, PA (Oct. 8, 2012)
- University of Michigan Law School, American Constitution Society, Ann Arbor, MI (Feb. 23, 2012)

Dissent and the Constitution

- San Diego Public Library’s “Searching for Democracy” Series, San Diego, CA (Oct. 23, 2012)

Eye to Eye with the Constitution: How to Interpret It?

- San Diego Public Library’s “Searching for Democracy” Series, San Diego, CA (Oct. 20, 2012)

The Criminal Law Syllabus: What to Cut and What to Keep? (panelist)

- Society for American Law Teachers, University of Maryland School of Law, Baltimore, MD (Oct. 6, 2012)

The Bill of Rights, Privacy, and the Balance of Federal and State Power

- San Diego Public Library’s “Searching for Democracy” Series, San Diego, CA (Sept. 26, 2012)

San Diego Mayoral Debate (one of three panelists posing questions to the candidates)

- Thomas Jefferson School of Law, San Diego, CA (Apr. 20, 2012)

A Question of Integrity: Politics, Ethics, and the Supreme Court

- California Common Cause, San Diego, CA (Feb. 4, 2012)

Reflections on Medical Marijuana Prosecutions and the Ethical Duty to Seek Justice

- Denver Law Review Symposium, Denver, CO (Jan. 27, 2012)

Administrative Drug Courts

- American Bar Association & American Association of Law Schools Workshop, Washington, D.C. (Oct. 27, 2011)

Federal Drug Enforcement Grants and the “Corrections Free Lunch”

- International Society for the Reform of Criminal Law 24th Annual Conference, Ottawa, Canada (Aug. 11, 2011)

The Rule of Law and Coercive Drug Treatment: Reflections on Three Approaches

- International Conference on Chinese Rule of Law, Zhejiang University, Hangzhou, China (May 27, 2011)

The Controlled Substances Act After Forty Years

- University of the District of Columbia, David A. Clarke School of Law, Washington, D.C. (Mar. 24, 2011)
- Law & Society Association Annual Meeting, Chicago, IL (May 29, 2010)
- Academy of Criminal Justice Sciences Annual Meeting, San Diego, CA (Feb. 24, 2010)

Juggalos to Phis-heads: Managing Fanatical Music Consumers (panelist)

- SXSW 2011, Austin, TX (Mar. 16, 2011)

Why Are Drug Crimes Missing From the Law School Curriculum?

- Southwest/West Junior Faculty Conference, Arizona State University, Tempe, AZ (Mar. 14, 2011)
- Society for American Law Teachers, University of Hawaii Richardson School of Law, Honolulu HI (Dec. 11, 2010)

Should California Legalize Marijuana? (Participant in Debates and Forums on Proposition 19)

- San Francisco State University, San Francisco, CA (Oct. 25, 2010)
- Association for Criminal Justice Research Fall Conference, Huntington Beach, CA (Oct. 21, 2010)
- Thomas Jefferson School of Law, San Diego, CA (Oct. 20, 2010)
- Loyola Law School, Los Angeles, CA (Oct. 15, 2010)
- University of San Diego Trans-Border Institute, San Diego, CA (Oct. 14, 2010)

Drug Crimes and Wrongful Convictions

- Texas Wesleyan Law Review Symposium, Fort Worth, TX (Oct. 8, 2010)

Medical Marijuana Collectives in California: Where Does the Law Stand?

- California Appellate Defense Counsel, San Diego, CA (May 20, 2010)
- 2009 International Drug Policy Reform Conference, Albuquerque, NM (Nov. 12, 2009)
- Loyola Law American Civil Liberties Union, Loyola Law School, Los Angeles, CA (Oct. 20, 2009)
- National Lawyers Guild of San Diego, California Western School of Law, San Diego, CA (Sept. 17, 2009)

Why Hasn't the Record Industry Sued Girl Talk (panel organizer and moderator)

- SXSW 2010, Austin, TX (Mar. 18, 2010)

Making Sense of Facial and As-Applied Challenges

- Southwest/West Junior Faculty Conference, Arizona State University, Tempe, AZ (Mar. 15, 2010)

Coalition Building (panelist)

- Students for Sensible Drug Policy Annual Conference, San Francisco, CA (Mar. 14, 2010)

Beyond the Prohibition Debate: Thoughts on Federal Drug Laws in an Age of State Reforms

- Academy of Criminal Justice Sciences Annual Meeting, San Diego, CA (Feb. 25, 2010)
- Chapman Law Review Symposium, Orange, CA (Jan. 29, 2010)

The Federalism Implications of Taxing and Regulating Marijuana in California

- University of California Hastings College of Law, San Francisco, CA (Feb. 22, 2010)

Regulating Medical Marijuana in San Diego

- Rotary Club, San Diego, CA (Jan. 27, 2010)
- San Diego Historical Society, San Diego, CA (Sept. 24, 2009)

Drug Policy and the Constitution

- University of California San Diego, San Diego, CA (Jan. 12, 2010)

The Decriminalization Option: Moving from a Criminal to a Civil Drug Court Model

- University of Chicago Legal Forum Symposium, Chicago, IL (Oct. 24, 2009)

From Prohibition to Regulation: Perspectives on Marijuana Policy

- American Constitution Society Sacramento Lawyers Chapter, Sacramento, CA (Aug. 25, 2009)

Victims or Villains?: Young People and the War on Drugs in the United States

- Alcohol and Drugs History Society Conference: The Pathways to Prohibition, University of Strathclyde, Glasgow, Scotland (June 28, 2009)
- Law & Society Association Annual Meeting, Denver, CO (May 28, 2009)

Drug Policy and Social Justice: What are the Connections?

- Michigan Social Justice Conference, University of Michigan, Ann Arbor, MI (Apr. 4, 2009)

SELECTED EDITORIALS, SHORTER WORKS, and MISCELLANEA

Recurring panelist on the *Marijuana Today* podcast, a weekly podcast about the business, law, and politics of marijuana with approximately 25,000 listeners per episode, 2014 – Present

Served as expert witness on California's medical marijuana laws for the defense in *United States v. Schweder*, No. 2:11-CR-0449-KJM (E.D. Cal. 2019) (by declaration, not live testimony)

Introduction to Marijuana and the Law in LEGAL ISSUES ACROSS THE GLOBE (Olivier de Schutter, ed.) (Gale Cengage 2017)

San Diego Must Prep For New Marijuana Era, San Diego Union-Tribune, Nov. 28, 2016

Understanding California's Medical Marijuana Laws, 14 CRIMINAL L.J. 7 (2014) (State Bar of California publication)

Federal Drug Policy Should Focus on Big Cases, The New York Times, January 14, 2014 (contribution to Room for Debate feature on *Should Drug Enforcement Be Left to the States?*)

Marijuana Legalization in 2014: An Overview, JURIST – Forum, November 26, 2013

Crisis in the Courts, San Diego Union-Tribune, April 4, 2012 (with former California State Assemblyperson Howard Wayne)

Prop. 5 is No Boon to Violent Offenders, Los Angeles Times, October 24, 2008

OTHER PROFESSIONAL ACTIVITIES

Selected media appearances

Associated Press, Bloomberg Radio, CNN Headline News, Los Angeles Times, McClatchy, NPR, San Diego Union-Tribune, Slate, Vice News, Wall Street Journal, Wired

Peer reviewer

Law and Social Inquiry (2019); MIT Press (2017); Temple University Press (2014); Journal of Drug Policy Analysis (2013)

Representative community and professional service

City of San Diego Ethics Commission (City Appointee) (2013 – present, Vice-Chair as of 2019)
American Constitution Society San Diego Lawyer Chapter, President (2010 – 2016)
San Diego East Village Association Board of Directors (2013 – 2016)
Americans for Safe Access Board of Directors (2012 – 2016)
Hampshire College Alumni Advisory Group (2012 – 2016)
City of San Diego Medical Marijuana Task Force, Chair (City Appointee) (2009 – 2010)
Yes on Proposition 19, Legal Committee Co-Chair (2010)
Hampshire College 40th Anniversary Celebration Planning Committee (2009 – 2010)
Students for Sensible Drug Policy Board of Directors (1999 – 2005; 2010 – 2012)

BAR ADMISSIONS

California, U.S. Court of Appeals for the Ninth Circuit, U.S. Supreme Court

Exhibit B



Ofer Lion

Partner

Corporate

olion@seyfarth.com

Los Angeles - Downtown
+1 (213) 270-9668



Ofer is an acknowledged authority on the legal issues that affect nonprofits and tax-exempt organizations.

More About Ofer

Ofer has represented nonprofits and tax-exempt organizations in a wide range of tax, transactional, corporate, governance, and fiduciary matters, including formation, mergers and acquisitions, executive compensation, international activities and affiliations, unrelated business taxable income, joint ventures, program-related investments, political activities and lobbying, audits and tax controversies, tax return review, tax-exempt bonds, and dissolutions.

He has extensively represented companies in all aspects of transactional tax matters, including mergers and acquisitions (domestic and cross-border taxable transactions, tax-free spin-offs, Section 351 transactions and corporate reorganizations), equity and debt securities finance, partnerships and private equity funds, real estate investment trusts (REITs), bankruptcy reorganizations, debt restructurings, and state and local tax issues.

Ofer has been quoted as a tax-exempt organizations authority in numerous news stories, including on NPR, by *The Associated Press*, and in *The New York Times*, *The Wall Street Journal*, *the Los Angeles Times*, *Tax Analysts*, *The Huffington Post*, *Forbes.com*, and *Politico.com*.

He has taught “Tax-Exempt Organizations: Law and Practice” as an adjunct professor at the UCLA School of Law.

Education

- JD, UCLA School of Law
- BA, Pennsylvania State University

Admissions

- California

Courts

- US Court of Appeals, Ninth Circuit
- US District Court, Central District of California
- US District Court, Southern District of California
- California Supreme Court

Related Services

Corporate Counseling & Governance

Tax

Tax-Exempt Organizations

Related Key Industries

Health Care, Life Sciences & Pharmaceuticals

Related News & Insights

LEGAL UPDATE Apr 9, 2020

Employer Sponsored Disaster Relief Programs – Four Options to Consider

MEDIA MENTIONS Apr 8, 2020

Ofar Lion quoted in Law360

LEGAL UPDATE Apr 7, 2020

Nonprofit Guide to the CARES Act (Including Those Loans You've Been Hearing About to Cover Payroll and That Don't Need to Be Paid Back)

LEGAL UPDATE Apr 2, 2020

Super-Deductible Contributions (and Other Charitable Giving Items in the CARES Act)

Recognitions

RECOGNITION Aug 15, 2019

Seyfarth Shaw Attorneys Named in The Best Lawyers in America 2020

RECOGNITION Aug 15, 2018

Seyfarth Shaw Attorneys Named in The Best Lawyers in America 2019

Select Recognition

- Recognized as “Lawyer of the Year” in *The Best Lawyers in America*, Nonprofit/Charities Law in Los Angeles (Woodward/White Inc.) (2020)
- Selected for inclusion in *The Best Lawyers in America*, Nonprofit/Charities Law (2013–2020) and Corporate Law (2017) (Woodward/White Inc.)
- Recognized Attorney, M&A/Corporate & Commercial: M&A Middle Market (US), *The Legal 500 USA* (Legalese Ltd.) (2015–2018)
- Listed in Southern California *Super Lawyers* "Rising Stars" for Nonprofit Organizations and Tax Law (Thomson Reuters) (2011–2015)

Leadership & Professional Affiliations

- AHLA practice groups: Tax and Finance, Business Law and Governance
- American Health Lawyers Association
- Co-Chair, American Bar Association, Tax Section, Exempt Organizations Committee, Subcommittee on UBIT; Member, Exempt Organizations Committee (2009–Present)
- California State Bar Association, Taxation Section, Tax-Exempt Organizations (2006–Present)
- Chair, Exempt Organizations Practice Group, Los Angeles County Bar Association (2008–2009; Member, 2003–Present)

Publications

- Co-Author, "Employer Sponsored Disaster Relief Programs – Four Options to Consider," *Legal Update*, Seyfarth Shaw LLP (April 9, 2020).
- Author, "Nonprofit Guide to the CARES Act (Including Those Loans You've Been Hearing About to Cover Payroll and That Don't Need to Be Paid Back)," *Legal Update*, Seyfarth Shaw LLP (April 7, 2020).
- Co-Author, "Super-Deductible Contributions (and Other Charitable Giving Items in the CARES Act)," *Legal Update*, Seyfarth Shaw LLP (April 2, 2020).

- Co-Author, "COVID-19 Business Stimulus Funding Update: Small Businesses, Large Businesses, Mid-Size Businesses, Nonprofits, and Tax Provisions," *Legal Update*, Seyfarth Shaw LLP (March 26, 2020).
- Author, "Private Foundations - Using Program-Related Investments to Help Fight COVID-19," *Legal Update*, Seyfarth Shaw LLP (March 23, 2020).
- Co-Author, "New Legislation is Good News on Parking Tax and Private Foundation Excise Tax," *Taxation of Exempts* (March/April, 2020)
- Co-Author, "Goodbye to 2019 ... and the Parking and Public Transit Benefits Tax," *Legal Update*, Seyfarth Shaw LLP (December 23, 2019).
- Co-Author, "Nonprofit Universities and Schools - Skip the Newspaper Publication of Your Nondiscrimination Policy," *Legal Update*, Seyfarth Shaw LLP (July 25, 2019).
- Co-Author, "Nonprofit Guide to the Tax Cuts and Jobs Act," *The Tax Cuts and Jobs Act: A Guide for Practitioners* (2018)
- Co-Author, "New Guidance for Nonprofits and the Tax on Parking and Public Transit Benefits," *Client Alert*, Seyfarth Shaw LLP (December 19, 2018).
- Co-Author, "Ninth Circuit Court of Appeals Reaffirms CA Attorney General's Demand for Donor List," *Client Alert*, Seyfarth Shaw LLP (September 17, 2018).
- Co-Author, "Understanding and Planning for the Excise Tax on Executive Compensation Paid by Tax-Exempt Employers," *Client Alert*, Seyfarth Shaw LLP (August 10, 2018).
- Co-Author, "Be the Next Paul Newman - Give 100% of Your Business to Your Private Foundation, Newman's Own Style," *Client Alert*, Seyfarth Shaw LLP (February 20, 2017).
- Co-Author, "Nonprofit Guide to the 'Tax Cuts and Jobs Act'," *Client Alert*, Seyfarth Shaw LLP (December 22, 2017).
- Co-Author, "Program Related Investments: Final Regulations," *Client Alert*, Seyfarth Shaw LLP (April 25, 2016).
- Co-Author, "Court Reaffirms CA Attorney General's Demand for Donor List," *Client Alert*, Seyfarth Shaw LLP (January 13, 2016).

- Co-Author, "Court Affirms CA Attorney General's Demand for Donor List," *Client Alert*, Seyfarth Shaw LLP (June 1, 2015).
- Co-Author, "Monetizing Colleges' And Universities' Intellectual Property," *Taxation of Exempts* (May 1, 2015)
- Co-Author, "Nonprofit Governance: Directors Held Personally Liable for Mismanagement," *Giving in L.A.* (April 27, 2015).
- Co-Author, "Nonprofit Governance and Fiduciary Duties: Court Holds Directors Personally Liable for Mismanagement," *One Minute Memo*, Seyfarth Shaw LLP (April 7, 2015).
- Author, "'Easier than Getting a Library Card?' Critical Considerations on Using the IRS Form 1023-EZ," *Giving in LA* (August 5, 2014)
- Author, "Nonprofits using solar: beware the taxman," *Daily Journal* (April 15, 2014)
- Author, "Calif. Tax-Exempt Property Meets Solar Energy Systems," *Law360* (January 17, 2014)
- Co-Author, "Foot Faults and Community Health Needs Assessments: New Proposed Regulations under Section 501(r) answer some frequently asked questions (FAQs)," *Thomson Reuters Taxation of Exempts* (November/December 2013)
- Author, "IRS compliance project provide guidance for all nonprofits," *Daily Journal* (June 20, 2013)
- Author, "LA suffers 'charity deficit,'" *Daily Journal* (January 7, 2013)
- Co-Author, "Co-Investing with Disqualified Persons," *Taxation of Exempts* (November/December 2012)
- Author, "Beyond Grantmaking: Program-Related Investing and Modern Philanthropy," *Giving in LA - The California Community Foundation* (October 31, 2012)
- Co-Author, PRIs - New Proposed Regulations and the New Venture Capital, *Taxation of Exempts* (September/October 2012)
- Author, It's time to drop geographic restrictions on nonprofit tax exemptions, *Daily Journal* (April 13, 2012)

- Author, Four Rules for Tax-Exempt Organizations with Volunteers – Part 2, *Employment Law Strategist* (March 2012)
- Author, Four Rules for Tax-Exempt Organizations with Volunteers – Part 1, *Employment Law Strategist* (February 2012)
- Co-Author, Co-Investing by Private Foundations and Disqualified Persons, *Taxation of Exempts* (November 2011)
- Author, Treatment of the Discharge of Indebtedness under the Unrelated Business Taxable Engagements Income Rules,” *Tax Notes Today*, (June 2010); *California Tax Lawyer*, (Summer 2010) (presented before the IRS, the Treasury Department and the *National Taxpayer Advocate*, (May 2010)
- Co-Author, IRS Interim Report on Tax-Exempt Colleges and Universities Compliance Project, *Practical U.S. /Domestic Tax Strategies* (May 2010)
- Co-Author, Significant Business-Related Tax Law Changes Under the American Recovery and Reinvestment Act of 2009, lead story in *Practical U.S./Domestic Tax Strategies* (February 2009)

Presentations

- Panelist, “TCJA on the Ground,” Western Conference on Tax Exempt Organizations, Los Angeles (December 5, 2019).
- Presenter, "Current Developments and Trends under the Trump Tax Cuts and Jobs Act Affecting Nonprofits and Foundations," 56th Annual Hawaii Tax Institute, Seyfarth Shaw LLP, Honolulu, HI (November 4, 2019)
- Panelist, "Joint Ventures and Collaborations," Georgetown Law's Representing and Managing Tax-Exempt Organizations 2019 Conference, Washington, D.C., Seyfarth Shaw LLP (April 26, 2019)
- Moderator/Panelist, “New Tax Law: Unrelated Business Income Tax Rules,” Western Conference on Tax Exempt Organizations, Los Angeles (December 6, 2018).
- Panelist, “Ethics of Opinion Writing,” Western Conference on Tax Exempt Organizations, Los Angeles (December 6, 2018).

- Panelist, “Current Developments and Trends under the Trump Tax Cuts and Jobs Act Affecting Nonprofits and Foundations; Avoiding Red Flags and Dealing with Your State's Attorney General,” 55th Annual Hawaii Tax Institute (November 5, 2018)
- Presenter, “Ancillary Joint Ventures for Nonprofits,” Georgetown Law, Representing and Managing Tax-Exempt Organizations (April 27, 2018)
- Speaker, UBIT Update, Subcommittee on UBIT, Exempt Organizations Practice Group Meeting, ABA Section of Taxation, San Diego, CA (February 9, 2018)
- Presenter, “Nonprofit Governance and Fiduciary Duties,” Workshop, USC Tax Institute (January 31, 2018)
- Presenter, “Profits for Nonprofits,” Western Conference on Tax Exempt Organizations, Los Angeles, CA (November 30, 2017)
- Presenter, “Current Developments and Trends Affecting Nonprofits and Foundations: Avoiding Red Flags and Dealing with Your State’s Attorney General,” 54th Annual Hawaii Tax Institute, Honolulu, HI (November 6, 2017)
- Speaker, UBIT Update, Subcommittee on UBIT, Exempt Organizations Practice Group Meeting, ABA Section of Taxation, Austin, TX (September 15, 2017)
- Panelist, “Managing and Avoiding Conflicts of Interest,” 2017 Not-for-Profit Organizations Conference, Universal City, CA (May 24, 2017)
- Presenter, “Partnerships and Joint Ventures Involving EOs,” Representing and Managing Tax-Exempt Organizations, Georgetown Law CLE, Washington, D.C. (April 28, 2017)
- Speaker, “A 20 Year Prospective - Exempt Organizations Through 2016,” Western Conference on Tax-Exempt Organizations, Los Angeles, CA (December 2, 2016)
- Moderator, “Expecting the Unexpected in Property Tax Exemptions,” Western Conference on Tax-Exempt Organizations, Los Angeles, CA (December 1, 2016)
- Speaker, “Funding Through Exploitation - Life Cycle of Nonprofit IP and Other Desirable Assets,” Western Conference on Tax-Exempt Organizations, Los Angeles, CA (December 1, 2016)
- Speaker, “Nonprofits Governance and Fiduciary Duties - Recent Trends and the Essentials in Navigating Fiduciary Duties and Conflicts of Interest,” Hawaii Tax

Institute, Honolulu, HI (November 7, 2016)

- Speaker, “Governance Issues for Nonprofit Directors - Director Fees, etc.,” American Health Lawyers Association’s 2016 Conference on Tax Issues for Health Care Organizations, Arlington, VA (October 20 and 21, 2016)
- Speaker, “Nonprofit Governance and Fiduciary Duties: Recent Trends in Navigating Fiduciary Duties and Conflicts of Interest,” LA-AiP Education Series, presented by The Los Angeles Chapter of Advisors in Philanthropy (October 11, 2016)
- Speaker, “Impact of New Partnership Audit Rules on Tax-Exempt Organizations - The Bipartisan Budget Act of 2015,” ABA Section of Taxation, Boston, MA (September 30, 2016)
- Speaker, UBIT Update, Subcommittee on UBIT, Exempt Organizations Practice Group Meeting, ABA Section of Taxation, Boston, MA (September 30, 2016)
- Speaker, “Complex Gifts,” CalCPA Not-For-Profit Organizations Conference, Burbank, San Francisco, CA (May 24-25, 2016)
- Speaker, “Non-profits in the Modern World - Hot Topics in Private Foundations, Charitable Giving and Impact Investing,” Glendale Estate Planning Council, Glendale, CA (March 15, 2016)
- Speaker, UBIT update, Subcommittee on UBIT, Exempt Organizations Practice Group Meeting, ABA Section of Taxation, Los Angeles, CA (January 29, 2016)
- Speaker, “Current Developments - Tax-Exempt Organizations,” Western Conference on Tax-Exempt Organizations, Los Angeles, CA (November 20, 2015)
- Speaker, “Professional Opinions and Exempt Organizations,” Western Conference on Tax-Exempt Organizations, Los Angeles, CA (November 19, 2015)
- Speaker, “Nonprofits in the Modern World: Hot Topics in Private Foundations, Charitable Giving and Impact Investing,” Hawaii Tax Institute, Honolulu, HI (November 2, 2015)
- Speaker, “Monetizing the Intellectual Property of Health Care Organizations,” American Health Lawyers Association’s 2015 Conference on Tax Issues for Health Care Organizations (October 8, 2015)

- Presenter, "Beyond Grantmaking: Program-Related Investments (PRIs) as Impact Capital," National Private Client Services team webinar, City National Bank (July 2015)
- Speaker, "Beyond Grantmaking: Program-Related Investments (PRIs) as Impact Capital," LA-AiP Education Seminar, Los Angeles, CA (May 12, 2015)
- Speaker, UBIT update, Subcommittee on UBIT, Exempt Organizations Practice Group Meeting, ABA Section of Taxation, Washington, D.C. (May 8, 2015)
- Moderator and panelist, "Tax-Exempt Organizations With Volunteers," ABA Section of Taxation, Washington, D.C. (May 2015)
- Faculty member, "Representing and Managing Tax-Exempt Organizations," Georgetown University Law Center CLE, UBIT Primer, Washington, D.C. (April 24, 2015)
- Presenter, "Nonprofits: Conducting Internal Investigations and Dealing with Embezzlement," Nonprofit Organizations Committee Meeting (March 12, 2015)
- Speaker, "Program-Related Investments (PRIs): The New Venture Capital," LA-AiP Education Seminar, Los Angeles, CA (June 12, 2014)
- Speaker, CalCPA Education Foundation 2014 Not-for-Profit Organizations Conference, San Francisco, CA (May 21, 2014)
- Speaker, "Tax Strategies for the High Income Individuals," AICPA Conference, Las Vegas, NV (May 19-20, 2014)
- Speaker, Roundtable Discussion: "Current Developments in Private Foundations, Unrelated Business Income, and International Philanthropy," ABA Taxation Section 2014 Meeting, Washington, D.C. (May 9, 2014)
- Moderator, Panel Discussion: "Hot Topics in UBIT," ABA Taxation Section 2014 Meeting, Washington, D.C. (May 8, 2014)
- Presenter, "Hot Topics for Nonprofits," Meeting of the Nonprofit Organizations Committee, Business Law Section, California State Bar (February 18, 2014)
- Presenter, Lunch and Learn program: "Private Foundations and Program-Related Investments: The New Venture Capital," UCLA School of Law – Lowell Milken Institute for Business Law and Policy (February 5, 2014)

- Moderator and Panelist, “Hot Topics in UBIT,” ABA Section of Taxation Exempt Organizations Committee Meeting (January 24, 2014)
- Panelist, “Lessons on UBIT from the Final Report on Tax-Exempt Colleges and Universities Compliance Project (and a Few Other UBIT Updates),” Western Conference on Tax-Exempt Organizations (November 21, 2013)
- Panelist, “Good to Great: Board Governance and Collective Decision Making,” The Nonprofit Breakfast Series (July 19, 2013)
- Panelist, “Managing Liabilities: Optimizing leverage, credit available, and lower interest rates,” The Nonprofit Breakfast Series (June 27, 2013)
- Speaker, “Program Related Investments: The New Venture Capital,” Nonprofit Organizations Committee – Business Law Section, California State Bar (December 11, 2012)
- Speaker, “Investment Issues for Nonprofits,” Western Conference on Tax-Exempt Organizations (November 2012)
- Speaker, “Current Developments Affecting Tax-Exempt Organizations,” The Community Foundation, Palm Springs, CA (October 10, 2012)
- Speaker, “UBTI or Not UTBI — Tax-Exempt Investor Issues,” ABA Section of Taxation Real Estate Committee Meeting (September 14, 2012)
- Speaker, Exempt Organizations Subcommittee on Unrelated Business Income, ABA Section of Taxation Exempt Organizations Committee Meeting (September 2012)
- Speaker, Program-Related Investments (PRIs) and Private Foundations — What You Need to Know Now (September 12, 2012)
- Speaker, “Legal Update for Not-for-Profit Organizations,” Grant Thornton LLP (June 6, 2012)
- Speaker, Exempt Organizations Subcommittee on Unrelated Business Income, ABA Section of Taxation Exempt Organizations Committee Meeting (May 11, 2012)
- Speaker, “Family Foundations: Practical Problems and Practical Solutions,” ABA Section of Taxation Exempt Organizations, American Bar Association (May 2012)
- Speaker, Western Conference on Tax-Exempt Organizations, Lobbying and Political Activities (November 2011)

- Speaker, Green Hasson Janks Nonprofit Workshop: Volunteer Engagement (November 2011)
- Speaker, “Focus on Revenues: Cancellation of Debt, Pledges, Sponsorships and Special Events,” California Society of CPAs, Nonprofit Discussion Group (January 2011)
- Speaker, 6th Annual Healthcare Law Compliance Symposium (October 2009)
- Co-organizer and Moderator, “Corporate Issues in Board Governance and Nonprofit Finances in Today’s Economy, 2nd Annual Tax-Exempt Organizations General Counsel’s Forum (May 2009); conceived and coordinated the initial forum (May 2008)
- Presented revised Form 990 issues to the California Society of Association Executives (November 2008)

Media Mentions

- Quoted, “Will the Nick Saban Tax Apply to Nick Saban?,” *Tax Analysts* (March 8, 2018)
- Quoted, “Republican Tax Plan Could Mean Added Business Income Tax for Harvard,” *The Harvard Crimson* (February 23, 2018).
- Quoted, “Investigators seek photos and videos of former USC medical school dean with drugs,” *Los Angeles Times* (August 31, 2017)
- Quoted, “New International Tax Reporting May Snag Big U.S. Nonprofits,” *Bloomberg BNA* (November 7, 2016)
- Quoted, “DNC Host Committee Adviser Says Exemption Doesn't Matter,” *Tax Notes Today* (July 19, 2016)
- Quoted, “Hatch Asks IRS About Private Museums' Exploitation of Tax Code,” *Tax Notes Today* (June 3, 2016)
- Quoted, “Foundations Revealed in Panama Papers Unlikely to Be U.S. EOs,” *Tax Notes Today* (May 6, 2016)

- Quoted, "Court Wrangling Persists Over California Donor Disclosure Rule," *Tax Notes Today* (December 3, 2015)
- Quoted, "Charitable Contributions, New Tax Form Coming to Substantiate Charitable Contributions," *Bloomberg BNA* (September 16, 2015).
- Quoted, "Briggs-associated nonprofits flout state, federal laws," *inewsourc*e (May 28, 2015)
- Quoted, "NFL May Have to Flout Exemption Rules to Drop Status," *Tax Notes Today* (May 1, 2015)
- Quoted, "Reliance Standard for Form 1023-EZ Clarification Aimed at Insiders, Attorney Says," *Bloomberg BNA* (March 26, 2015)
- Quoted, "Bill Expanding Gift Tax Exemption Heads to Ways and Means Markup," *Bloomberg BNA* (March 24, 2015)
- Quoted, "Reliance Standard for Form 1023-EZ Clarification Aimed at Insiders, Attorney Says," *Bloomberg BNA Daily Tax Report* (March 20, 2015)
- Quoted, "As Super Bowl Approaches, Exemption Debate Persists," *Tax Analysts* (January 30, 2015)
- Quoted, "Lawyer Seeks Guidance on Grants to 1023-EZ Orgs," *CharitablePlanning.com* (November 5, 2014)
- Quoted, "Pace of Exempt Applications Picks Up At IRS, but Some See It Coming at a Price," *Bloomberg BNA Daily Tax Report* (October 31, 2014)
- Form 1023-EZ Turnaround Said to Be Two to Three Weeks for 501(c)(3) Exempts, *BNA Daily Tax Report* (July 24, 2014)
- Quoted, IRS Groups Should Provide Specific Numbers When It Revises 501(c)(4) Rules, Groups Say, *Bloomberg BNA Daily Tax Report* (June 19, 2014)
- Ofer Lion Voices Concern Over Ways and Means Committee's Confidential Tax Information Disclosure, *Tax Analysts* (May 5, 2014)
- Quoted, Most Exempt Applications Moving To Cincinnati as Unit Reorganizes, *Bloomberg BNA Daily Tax Report* (April 14, 2014)
- *The New York Times* Quotes Ofer Lion on Friends of Abe Tax-exempt Status (March 16, 2014)

- Debate Continues Over College Athletics Being Subjected to Unrelated Business Income Tax (February 18, 2014)
- Quoted, NFL's Tax Exemption Faces Scrutiny, *Tax Analysts* (November 25, 2013)
- Ofer Lion Speaks with *Tax Notes* About NFL Tax-Exempt Status (November 25, 2013)
- Quoted, Practitioners Fear EO Controversy Is Causing IRS to Neglect 501(c)(3) Applications, *Tax Analysts* (September 11, 2013)
- Quoted, Don't Rush to Judgment on IRS-FEC E-Mails, Practitioners Say, *Tax Analysts* (August 7, 2013)
- Quoted, IRS Gift Rule Turned on Politics as Crisis Prompts Reform, *Bloomberg* (June 3, 2013)
- Quoted, Observers Expect More Self-Declaration in Wake of Scandal, *Tax Notes Today* (May 20, 2013)
- Quoted, Watchdog slams U.S. IRS over targeting conservative groups, *The Chicago Tribune* (May 14, 2013)
- Quoted, IRS Tea Party Targeting Came After Court Rulings Upended Agency Role, *Huffington Post* (May 14, 2013)
- Quoted, Senators Seek IRS and FEC Cooperation on Campaign Finance Enforcement, *Tax Notes Today* (April 25, 2014)