

**ADVANCED PROGRAM**  
Sheraton San Diego Hotel & Marina  
Thursday, October 26, 2023

- 8:00 am**      **Registration & Breakfast Buffet**
- 9:00 am**      **Program Overview:** *Lou Weller*
- 9:10 am**      **Recent Developments: Overview of Cases, Legislation and Rulings in**  
(20 min)      **the past year:** *Mary Foster*
- 9:30 am**      **Partnership Split Up - Court Holding Corp vs Commissioner:**  
(60 min)      **Exchanges:** *Lou Weller, Steve Breitstone, Matt Rappaport*
- 10:30 am**      **Break**
- 10:45 am**      **Oil & Gas Exchanges; Tales from the Oil Patch:**  
(60 min)      *Kevin Thomason, Chris Cunningham, Todd Keator*
- 12:00 pm**      **Luncheon with Faculty: Networking Opportunity**
- 1:45 pm**      **Debt Boot in Exchanges: What is it and What isn't it?:**  
(60 min)      *Bob Schachat, Dave Shechtman, Marty Verdick*
- 2:45 pm**      **Break**
- 3:00 pm**      **Installment Sales and Section 1031 Exchanges:**  
(60 min)      **Techniques for Parsing IRC 453(f)(6):**  
*Lou Weller, Anne Andrews, Chris Cunningham, Joyce Welch*
- 4:00 pm**      **Building on Land You Already Own in an Exchange:**  
(60 min)      **QEAA & Non-QEAA Transactions:**  
*Mary Foster, Steve Breitstone, Dave Shechtman, Kevin Thomason*
- 5:00 pm**      **Adjourn**
- 5:45 pm**      **Reception for All Attendees**

**ADVANCED PROGRAM**  
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Friday, October 27, 2023

- 7:30 am**      **Breakfast Buffet**
- 8:30 am**      **Structuring Non-US Exchanges: Tales from the Airport Lounge:**  
(60 min)      *Joyce Welch, Anne Andrews, Lou Weller*
- 9:30 am**      **Exchanges of Water Rights and Other Non-Land Real Property**  
(60 min)      *Todd Keator, Kevin Thomason, Lou Weller*
- 10:30**        **Break**
- 10:45 am**     **Disaster Extensions for Section 1031 Time Deadlines**  
(45 min)      *Anne Andrews, Mary Foster, Marty Verdick, Joyce Welch*
- 11:30 am**     **Annual Review of State Law Issues Affecting Exchanges:**  
(45 min)      *Matt Rappaport, Chris Cunningham, Joyce Welch*
- 12:15 pm**     **Lunch on your own**
- 2:00 pm**      **Using EAT Parking Arrangements to Solve Deal Structuring Issues**  
(60 min)      *Lou Weller, Bob Schachat, Dave Shechtman*
- 3:00 pm**      **Ethical Issues for QIs and Advisors in Like-Kind Exchanges:**  
(60 min)      *Steve Breitstone, Mike Alfano, Dave Shechtman, Bob Schachat*
- This session qualifies for 1.0 hours Ethics Credits for CPE and CES®**  
**This session qualifies for 1.0 hour Ethics for MCLE**
- 4:00 pm**      **Break**
- 4:15 pm**      **General Session: Questions and Wrap Up on all Topics: *All Faculty***  
(45 min)
- 5:00 pm**      **Adjourn**