A MEMORIAL

CONGRATULATING THE UNIVERSITY OF NEW MEXICO SCHOOL OF LAW TAX TEAM ON WINNING THE FIFTEENTH ANNUAL AMERICAN BAR ASSOCIATION SECTION OF TAXATION LAW STUDENT TAX CHALLENGE.

WHEREAS, as an alternative to traditional moot court competitions, the American bar association sponsors a law student tax challenge that asks two-person teams of students to solve a cutting-edge tax problem and complex business problem that might arise in everyday tax practice; and

WHEREAS, teams write a memorandum to a senior partner and a client letter explaining their solution, and each team presents its solutions to a panel of judges during oral defense rounds; and

WHEREAS, university of New Mexico law students Frank Cardoza and Scott Woody won first place in the juris doctor candidate division of the fifteenth annual law student tax challenge hosted by the section of taxation of the American bar association, held on January 29, 2016; and

WHEREAS, Frank Cardoza and Scott Woody also won best written submission during the competition; and

WHEREAS, Professor Mary Leto Pareja coached the team to success; and

WHEREAS, the team was supported during its preparation for the oral defense rounds by Professor Robert J. Desiderio

and Adjunct Professor Andrew Weinstein of the university of
New Mexico school of law; and

WHEREAS, R. Tracy Sprouls and Robert Lucero of the
Rodey law firm, both alumni of the university of New Mexico
school of law, also supported the team; and

WHEREAS, forty-three teams from law schools all over the
country competed in the juris doctor candidate division of
the competition; and

WHEREAS, the team of Frank Cardoza and Scott Woody is
the first university of New Mexico team to win the
competition;

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE
STATE OF NEW MEXICO that congratulations be extended to
Frank Cardoza and Scott Woody on winning first place in the
juris doctor candidate division of the fifteenth annual law
student tax challenge; and

BE IT FURTHER RESOLVED that Professor Mary Leto Pareja,
Professor Robert J. Desiderio, Adjunct Professor
Andrew Weinstein and R. Tracy Sprouls and Robert Lucero be
recognized for coaching the winning team; and

BE IT FURTHER RESOLVED that copies of this memorial be
transmitted to Frank Cardoza, Scott Woody, Professor
Mary Leto Pareja, Professor Robert J. Desiderio,
Adjunct Professor Andrew Weinstein, R. Tracy Sprouls and
Robert Lucero.