

## Robert J. Rhee

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Robert J. Rhee, Associate  
Professor of Law, University of Maryland School of Law

"The tax consequences of any transaction play a significant role in business decisions. The tax-free possibilities of section 1031 are an important aspect of managing investment properties. Drawing on his extensive practical experience and work as a scholar, Professor Borden presents a sophisticated yet accessible discussion of section 1031 that will benefit both investors and advisors."

Robert J. Rhee, Associate  
Professor of Law, University of Maryland School of Law, and former real estate investment banker