

Publications

Tax-Free Exchanges of Energy and Mineral Properties

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Lauren Fromme, associate in the Vorys Columbus office, authored an article in the proceedings of the *Forty-First and Forty-Second Annual Energy & Mineral Law Institute* titled “Chapter 5: Tax-Free Exchanges of Energy and Mineral Properties”. The article was about issues specific to energy and mineral exchanges including, “real property” requirement, accounting for natural resource recapture property, retained economic interests and tax partnership considerations.