



## Ivins' Attorney, Patrick Smith, Guest Blogger re: Changes in Agencies' Interpretations ...

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Patrick J. Smith

*TaxProf Blog and Procedurally Taxing*

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Patrick Smith was a guest blogger for the TaxProf Blog and the blog, Procedurally Taxing. Mr. Smith's topic: "***Changes in Agencies' Interpretations of their own Regulations and Auer Deference***".

Links to blogs and comments are:

[Yale Journal on Regulations Blog Comments](#)