



Patrick Smith, A Thank You for Being One of the "Finest Guest Posters"

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April 6, 2015

Ivins attorney, Patrick Smith, was thanked in the April 6, 2015 blog *Procedurally Taxing*, in a post titled *District Court FBAR Penalty Opinion Raises Important Administrative and Constitutional Law Issues*, for benefits in writing the post gained from his emails by the author of the blog post, and described as one of the blog's "finest guest posters."

"I also benefited from email exchanges with Carlton Smith and Pat Smith, who in addition to sharing a surname also share the distinction of being two of PT's finest guest posters."

- *Procedurally Taxing*