

**CONTINGENT CONSIDERATION  
AND CONTINGENT LIABILITIES  
IN ACQUISITIONS**

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**OUTLINE  
REFERENCES**

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**MARCH 2012**

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**PENN STATE/NEW YORK CITY BAR  
9TH ANNUAL INSTITUTE ON  
TAX ASPECTS OF MERGERS AND ACQUISITIONS**

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**April 19-20, 2012  
NEW YORK, NEW YORK**

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**ROBERT H. WELLEN  
IVINS, PHILLIPS & BARKER  
WASHINGTON, D.C.**

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**ROBERT H. WELLEN**  
**IVINS, PHILLIPS & BARKER**  
**WASHINGTON, D.C.**

Direct phone: 202-662-3401

Email: [rwellen@ipbtax.com](mailto:rwellen@ipbtax.com)

Bob Wellen is a partner in the in Washington, D.C., law firm of Ivins, Phillips & Barker His practice involves principally the tax planning of business transactions, including mergers and acquisitions, spin-offs, joint ventures and financings, and representing taxpayers in controversies with the Internal Revenue Service. He has also served as an arbitrator and as an expert witness in commercial disputes involving tax issues.

Bob was born in Jersey City, N.J., and grew up there. He received his B.A. degree from Yale College in 1968 (Phi Beta Kappa, magna cum laude, high honors in English literature), his J.D. from Yale Law School in 1971 and his LL.M. in Taxation from Georgetown University Law Center in 1975. From 1971 until 1975, he served on active duty in the U.S. Navy Judge Advocate General's Corps. In 1975 he joined the Washington, D.C., office of Fulbright & Jaworski LLP and became a partner in that firm in 1979. He joined Ivins, Phillips & Barker as a partner in 1993.

Bob is active in the Tax Section of the American Bar Association. Among other posts, he has served as chair of the Section's Corporate Tax Committee. As a member of the Tax Section's Government Submissions Committee, he reviews comments on proposed legislation, proposed regulations and rulings. He is also a member of the American College of Tax Counsel, the District of Columbia Bar Taxation Section and the Federal Bar Association Tax Committee.

Bob lectures and writes on topics such as corporate acquisitions, restructurings and spin-offs. He has lectured at institutes conducted by the Tax Executives Institute, the Federal Bar Association, the American Bar Association, the District of Columbia Bar Association, New York University, Penn State/Dickinson College of Law and New York City Bar Association, the Texas Federal Tax Institute, UCLA, University of Miami, ALI/ABA and the Practising Law Institute, among others. His articles on tax subjects have been published in the Practising Law Institute volumes on corporate transactions, *Tax Notes*, *Journal of Taxation*, *Taxes* and other publications.

Bob has been recognized as a leader in the tax law profession in numerous publications, including Chambers USA, Chambers Global, Euromoney Legal Media Group, Legal Times of Washington, D.C., The Best Lawyers in America, The Washington Post Magazine, The International Who's Who of Corporate Taxation Lawyers, Washington, D.C., Super Lawyers (Top 100 Lawyers in Washington, D.C.), Who's Who Legal, and *The Washingtonian*.

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