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BIOGRAPHY

Mike Blake's practice is focused on tax and transaction planning and implementation for corporations, limited liability companies, partnerships and individuals. Mike's experience and expertise have earned him inclusion in *Chambers USA Guide to America's Leading Lawyers for Business* (corporate/commercial-tax), *The Best Lawyers in America* (corporate law, mergers and acquisitions law, tax law, trusts and estates) and *Oklahoma Super Lawyers* (tax).

Mike has worked on numerous highly complex transactions affecting a wide variety of business interests including the energy industry, private equity, advanced manufacturing, the food industry and the healthcare industry. In addition to structuring investments in acquisitions and dispositions of entities and assets in tax-efficient transactions, he represents owners and entities in negotiating the terms of the resulting transactions. He also has experience in structuring private equity transactions to meet business objectives while qualifying for state and federal tax incentives, including the New Markets Tax Credit. Mike's practice also involves structuring real estate investments and dispositions and addressing tax issues facing real estate investors and developers.

Mike regularly advises owners and entities with regard to tax and other issues as outside general counsel.

Mike also structures tax-deferred (Section 1031) exchanges of property, including real estate, oil and gas interests and aircraft. In addition to structuring forward like-kind exchanges, he has also structured numerous reverse and "build-to-suit" exchanges. His particular expertise in this area has resulted in him being a frequent lecturer on the topic.

In addition to his tax practice, Mike is actively involved with Oklahoma Lawyers for Children, a nonprofit organization whose purpose is to use the time, talent and resources of qualified pro bono lawyers and other volunteers to represent and assist deprived, abused and neglected children in the Juvenile Division of the Oklahoma County District Court. In 2009, he was honored with the organization's prestigious Mona Lambird Service to Children Award for outstanding service by a volunteer attorney.

Mike currently serves on McAfee & Taft's board of directors.

REPRESENTATIVE EXPERIENCE

- Advising energy industry and oil and gas clients on tax matters.
- Counsel to buyers and sellers in mergers and acquisitions, including tax-free reorganizations.
- Counsel to private equity investors and private equity funds.
- Income tax planning.

- Acquisition and divestiture of real estate.
- Real estate development and redevelopment projects.
- Tax-deferred exchanges.
- Structuring private equity transactions to qualify for tax incentives, including the New Markets Tax Credits and various state tax incentives.
- Advising partnerships and limited liability companies on the issuance of “profits interests” and other equity compensation to service providers.
- Multi-generational wealth transfer and business succession planning.
- Company reorganizations and restructurings, including spin-offs, split-offs and split-ups under Section 355 of the Internal Revenue Code.

ADMISSIONS

- Oklahoma, 1996
- U.S. Tax Court

EDUCATION

- LL.M., New York University (Taxation)
- J.D., with highest honors, University of Oklahoma, 1996; Board of Editors, *Oklahoma Law Review*; Order of the Coif
- A.B., Duke University, 1993 (Economics and English)

PROFESSIONAL ORGANIZATIONS AND MEMBERSHIPS

- Oklahoma County Bar Association
- Oklahoma Bar Association
- American Bar Association

CIVIC INVOLVEMENT AND LEADERSHIP

- Oklahoma Foundation for Excellence (Board of Trustees)
- Oklahoma Lawyers for Children (Board Member and Volunteer)
- Duke University Alumni Advisory Admissions Committee
- McAfee & Taft Rowing Team