

116TH CONGRESS }
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COMMITTEE PRINT

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**SYNDICATED CONSERVATION-EASEMENT
TRANSACTIONS**

EXHIBITS 1-133

BIPARTISAN INVESTIGATIVE REPORT
AS SUBMITTED BY CHAIRMAN GRASSLEY
AND RANKING MEMBER WYDEN

COMMITTEE ON FINANCE
UNITED STATES SENATE

CHARLES E. GRASSLEY, *Chairman*
RON WYDEN, *Ranking Member*



AUGUST 2020

Printed for the use of the Committee on Finance

EXHIBIT LIST

for

SYNDICATED CONSERVATION-EASEMENT TRANSACTIONS

- Exhibit 1 – [Email thread among Robert McCullough, Senior Vice President & CFO, EcoVest Capital, Inc., David Mirolli, Managing Partner, Catalyst Wealth Management, David \[REDACTED\], Robert \[REDACTED\], Tom \[REDACTED\], et al. \(Dec. 7., 2017 through Dec. 9, 2017\)](#)
- Exhibit 2 – [Letter from David J. Kautter, Acting Commissioner, Internal Revenue Service, to Orrin G. Hatch, Chairman, U.S Senate Committee on Finance, United States Senate \(July 12, 2018\)](#)
- Exhibit 3 – [Letter from Charles P. Rettig, Commissioner, Internal Revenue Service, to Charles Grassley, Chairman, U.S Senate Committee on Finance, United States Senate \(Feb. 12, 2020\)](#)
- Exhibit 4 – [Robert Ramsay, *A Dirty Dozen Myths About Conservation Easements and One Sad Truth*, EXEMPT ORGANIZATION TAX REVIEW, May 2020](#)
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- Exhibit 6.1 – [accompanying presentation slide](#)
- Exhibit 7 – [audio recording of William R. Sylvester, Baker Donelson, Webinar Presentation – Current Issues Concerning Charitable Gifts of Real Estate \(Sep. 28, 2017\), <https://www.bakerdonelson.com/current-issues-concerning-charitable-gifts-real-estate> \(beginning at approximately 2:32, last visited May 13, 2020\)](#)
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