

THEODORE P. SETO

LMU Loyola Law School
919 Albany St.
Los Angeles, CA 90015 USA

213-736-1154 (office)
213-380-3769 (fax)
tseto@lls.edu

EDUCATION

Harvard Law School, J.D. 1976, *magna cum laude*
Harvard Law Review
Editor 1974-75
Executive Editor 1975-76

Harvard College, B.A. 1973, *magna cum laude*, Phi Beta Kappa

PROFESSIONAL EXPERIENCE

LMU Loyola Law School, Los Angeles, CA
Hon. Frederick J. Lower, Jr. Chair and Professor of Law, 2012-present
Professor of Law and William M. Rains Fellow, 2010-2012
Professor of Law, 1997-2010
Associate Professor, 1991-1997
Co-Founder and Deputy Director, Graduate Tax Program, 2000-04
Co-Founder and Co-Sponsor, Tax Policy Colloquium, 2007-present
Founder, 3-Year Joint JD/Tax LLM Program, 2008
Founder, Accelerated Tax LLM Program for Visiting JD Students, 2011
Co-Founder, Master of Tax Law Program, 2014
Director, Center for Interdisciplinary and Comparative Jurisprudence, 2004-present
Courses for faculty: microeconomics, ancient Greek philosophy, philosophy of ethics, modern philosophy I & II, research design, statistics, evolutionary psychology, macroeconomics

Courses: property law, federal income taxation (individual, corporate, partnership, and international), tax policy, and law and economics

Recently built asynchronous content consistent with best online practices (“engaged asynchronous”) for 9 units of coursework: property and partnership taxation

University of California, Irvine School of Law, Irvine, CA
Visiting Professor, Fall 2017

Course: property law

Oxford University Faculty of Law, Oxford, UK
Academic Visitor, 2016-2017

Cornell Law School, Ithaca, NY
Visiting Professor, Fall 2005

Courses: federal income taxation, international taxation

Université de Paris X, Diplôme d'Études Juridiques Appliquées, Nanterre, France
Visiting Professor, Fall 1998

Course: property law

Drinker Biddle & Reath, Philadelphia, PA (now Faegre Drinker)
Partner, 1986-1991
Associate, 1983-1986

Individual, corporate, partnership and international tax practice, including planning, transactional work, and tax litigation

Author of the opinions that made possible the first adjustable rate preferred and Dutch auction rate preferred issuances (later validated in Rev. Rul. 90-27, 1990-1 C.B. 50)
Author, briefs for taxpayer, *Zarin v. Commissioner*, 916 F.2d 110 (3d Cir. 1990)

Foley, Hoag & Eliot, Boston, MA (now Foley Hoag LLP)
Associate, 1977-1983

Civil litigation, corporate, and tax practice

Lead counsel, *Webby v. Dukakis*, decision rendered *sub nom. McDuffy v. Secretary*, 415 Mass. 545 (1993) (the Massachusetts school finance case)

Clerk to the Honorable Walter R. Mansfield, United States Court of Appeals for the Second Circuit, 1976-77

SELECTED PUBLICATIONS

Four Principles of Optimal Tax System Design, forthcoming VA. TAX REV. (2024)

The Role of Marriage in the Internal Revenue Code, forthcoming 25 FLA. TAX REV. (2024)

Modeling the Welfare Effects of Advertising: Preference-Shifting Deadweight Loss, 75 TAX L. REV. 55 (2021), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3917551

Modeling Changes in U.S. International Tax Rules, TAX NOTES, April 15, 2019, available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3417936

Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?: Unpacking Mirrlees, 36 VA. TAX REV. 55 (2017), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2926016

A Forced Labour Theory of Property and Taxation, in PHILOSOPHICAL FOUNDATIONS OF TAX LAW (Monica Bhandari, ed., Oxford University Press 2017), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2727378

FEDERAL INCOME TAXATION: CASES, PROBLEMS AND MATERIALS (West Academic Publishing 2d ed. 2015) and Teachers Manual (West Academic Publishing 2d ed. 2015)

- Windsor: Just the Beginning of the Supreme Court's Involvement in Same-Sex Marriage*, JURIST - Forum, Oct. 22, 2013, <http://jurist.org/forum/2013/10/theodore-seto-windsor-fallout.php>.
- FEDERAL INCOME TAXATION: CASES, PROBLEMS AND MATERIALS (West Academic Publishing 2012) and Teachers Manual (West Academic Publishing 2013)
- Deconstructing the Tiger Mother*, 17 UCLA ASIAN PAC. AM. L.J. 51 (Fall, 2011 / Spring, 2012)
- Where Do Partners Come From?*, 62 J. LEGAL EDUC. 242 (2012), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1903934
- Cost-Effective Recruiting: New Data*, 2 BLOOMBERG LAW REPORTS – LAW FIRM MANAGEMENT 9 (October 17, 2011)
- Becoming a National Law Firm Partner: New Data*, 2 BLOOMBERG LAW REPORTS – STUDENT EDITION 3 (September 6, 2011)
- Keeping Tax-Subsidized Corporate Money Out of Politics*, 127 TAX NOTES 1476 (June 28, 2010), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1633637
- The Problem With Bonus Depreciation*, 127 TAX NOTES 782 (February 8, 2010), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1552134
- Is Bookburning Bad? in RIGHTS, CITIZENSHIP AND TORTURE: PERSPECTIVES ON EVIL, LAW AND THE STATE* (John T. Parry & Welat Zeydanlıoğlu eds., Interdisciplinary Press 2009), available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1140302
- When is a Game Only a Game?: The Taxation of Virtual Worlds*, 77 U. CINN. L. REV. 1027 (2009), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1220923
- The Unintended Tax Advantages of Gay Marriage*, 65 WASH. & LEE L. REV. 1529 (2008), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=850645
- Understanding the U.S. News Law School Rankings*, 59 SMU L. REV. 493 (2007), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=937017
- Inside Zarin*, 59 SMU L. REV. 1761 (2006), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=885361
- Tax and Disability: Ability to Pay and the Taxation of Difference*, 154 U. PA. L. REV. 1053 (2006) (with Sande Buhai), reprinted in part in BRIDGET J. CRAWFORD & ANTHONY C. INFANTI, CRITICAL TAX THEORY: AN INTRODUCTION (Cambridge Univ. Press 2009), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=784692
- Originalism vs. Precedent: An Evolutionary Perspective*, 38 LOY. L.A. L. REV. 2001 (2005), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=811624
- Reframing Evil in Evolutionary and Game-Theoretic Terms*, in UNDERSTANDING EVIL: AN

INTERDISCIPLINARY APPROACH (Margaret Sönsen Breen, ed., Rodopi Press 2003),
available at <http://www.ils.edu/academics/faculty/pubs/seto-reframingevil.pdf>

The Morality of Terrorism, 35 LOY. L.A. L. REV. 1227 (2002), *available at* https://papers.ssrn.com/sol3/papers.cfm?abstract_id=341600

Intergenerational Decision-Making: An Evolutionary Perspective, 35 LOY. L.A. L. REV. 235 (2001), *available at* https://papers.ssrn.com/sol3/papers.cfm?abstract_id=811624

Drafting a Federal Balanced Budget Amendment That Does What It Is Supposed to Do (And No More), 106 YALE L.J. 1449 (1997), *available at* https://papers.ssrn.com/sol3/papers.cfm?abstract_id=887360

The Function of the Discharge of Indebtedness Doctrine: Complete Accounting in the Federal Income Tax System, 51 TAX L. REV. 199 (1996)

When Will a Corporate Nominee Be a Partnership's Agent?, *Comment on Bollinger v. Commissioner*, 68 J. OF TAX'N 380 (1988) (with Susan Glimcher)

A UNIFORM SYSTEM OF CITATION (12th ed. 1976) (principal author)

Comment, *The Supreme Court 1974 Term: Jackson v. Metropolitan Edison Co.*, 89 HARV. L. REV. 139 (1975)

Comment, *National Parks & Conservation Ass'n v. Morton*, 88 HARV. L. REV. 470 (1974)

SELECTED PRESENTATIONS

National Tax Association 119th Annual Conference on Taxation, *Justice As Efficiency*, Detroit, MI, November 15, 2024

Oxford University Centre for Business Taxation, Academic Symposium, *Commentary on Noam Noked, Chinese Companies in Tax Havens*, Oxford, UK, June 27, 2024

Association for Law, Property, and Society, *A Structured Approach to the Common Law Rule Against Perpetuities and the Anglo-American System of Estates in Land*, Malibu, CA, June 15, 2024

Oxford-Virginia Legal Dialogues, *Presenting Guido Alfani, Economic inequality in preindustrial times: Europe and beyond*, 59 *J. Econ. Lit.* 3 (2021), internationally online, May 24, 2024

American Taxation Association Midyear Meeting, *Plenary Speaker: Moore v. United States*, Long Beach, CA, February 23, 2024

National Tax Association Annual Meeting, *Four Principles of Optimal Tax System Design*, Denver, CO, November 2, 2023

Corporate Crime Observatory, International Roundtable, *Compliance, Avoidance, and Evasion*

in Taxation: The Role of Professionals: The Gray Area, at the Crossroads of Tax Practices: Ethical Challenges and Democratic Issues (online), September 8, 2023

Western Law Teachers of Color Conference, *Reframing Discrimination*, Los Angeles, CA, June 26, 2023

Law and Society Annual Meeting, *Two Common Errors in the Invocation of Tax Deadweight Loss*, San Juan, Puerto Rico, June 2, 2023

University of Virginia Autumn Tax Conference, *Misuse of the Concept of Tax Deadweight Loss*, Charlottesville, VA, September 30-October 1, 2022

Law and Society Annual Meeting, *Justifying Social Safety Nets*, Lisbon, Portugal, July 13-16, 2022

Marilyn Yarbrough Monthly Gathering, *The US New Rankings*, online, April 14, 2022

Critical Tax Conference, *Justifying Social Safety Nets*, Villanova, PA (online), April 1, 2022

National Tax Association Annual Meeting, *Justifying Social Safety Nets*, Detroit, MI (online), November 17, 2021

Law and Society Annual Meeting, *The Missing Half of Harberger's Theory of Public Finance*, Chicago, IL (online), May 27, 2021

Distance Learning & Teaching Conference, *The Role of Synchronous Sessions in Online Education*, University of Wisconsin – Madison (online), August 6, 2020

National Tax Association Annual Meeting, *Taxes Are the Price We Pay for Public Goods: The Missing Half of Harberger's Model of Public Finance*, Tampa, FL, November 21, 2019

National Tax Association Annual Meeting, *Modeling Consolidated Worldwide Corporate Income Taxation Allocated By Sales*, Tampa, FL, November 23, 2019

Law and Society Annual Meeting, *Anti-Tax Deadweight Loss*, Washington, DC, May 30 - June 2, 2019

National Tax Association Annual Conference, *Modeling Changes in U.S. International Tax Rules*, New Orleans, LA, November 15-17, 2018

WLTC/CAPALF Annual Conference, *Growth Egalitarianism*, Las Vegas, NV, October 18-20, 2018

Law and Society Annual Meeting, *Modeling Changes in U.S. International Tax Rules*, Toronto, Ontario, June 9, 2018

Association for Law, Property, and Society, *A Forced Labor Theory of Property*, Maastricht, Netherlands, June 1, 2018

Buchalter, *Business Taxation under the TCJA*, Irvine, CA, April 27, 2018

- Critical Tax Conference, *Modeling Changes in U.S. International Tax Rules*, University of South Carolina, Columbia, SC, April 14-15, 2018
- Beverly Hills Bar Association Tax Section, *Conceptualizing Recent Changes in U.S. International Tax Rules*, Beverly Hills, CA, February 28, 2018
- AALS Annual Meeting, Section on Law & Economics, *Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?: Unpacking Mirrlees*, San Diego, CA, January 3, 2018
- Centre for Business Taxation, *Incorporating Marketing into the Standard Model: Some Implications of Preference-Shifting for Optimal Tax Theory*, Oxford University Saïd Business School, Oxford, UK, November 2, 2016
- Society of Legal Scholars Annual Meeting, *Structuring International Tax Rules to Maximize Voluntary Compliance and Minimize Distortion*, St. Catherine's College, Oxford, UK, September 8, 2016
- Centre for Business Taxation Doctoral Meeting, *Commentary on Itay Peer, Taxation of US Headquartered Multinationals*, Oxford University Saïd Business School, Oxford, UK, September 6, 2016
- NYU Tax Policy and Public Finance Colloquium, *Preference-Shifting and the Non-Falsifiability of Optimal Tax Theory*, New York, NY, March 8, 2016
- National Tax Association Annual Conference on Taxation, *Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?*, Boston, MA, November 19-21, 2015
- NYU/UCLA Tax Policy Conference, *Commentary on Susan C. Morse and Eric Allen, Innovation and Taxation at Startup Firms*, Los Angeles, CA, October 16, 2015
- LatCrit: Twentieth Anniversary Conference, *A Forced Labor Theory of Property and Taxation*, Anaheim, CA, October 2-3, 2015
- Law and Society Annual Meeting, *A Forced Labor Theory of Property and Taxation*, Seattle, WA, May 30, 2015
- Third Annual Bentham House Conference: The Philosophical Foundations of Tax Law, *A Forced Labor Theory of Property and Taxation*, University College London, London, United Kingdom, May 8, 2015
- Critical Tax Conference, *A Forced Labor Theory of Property and Taxation*, Northwestern University, Chicago, IL, April 4, 2015
- UCLA Colloquium on Tax Policy & Public Finance, *Some Implications of Preference-Shifting for Optimal Tax Theory*, Los Angeles, CA, February 12, 2015
- National Tax Association 107th Annual Conference on Taxation, *Some Implications of Preference-Shifting for Optimal Tax Theory*, Santa Fe, NM, November 14, 2014

- Canadian Law and Economics Association Annual Conference, *Some Implications of Preference-Shifting for Optimal Tax Theory*, University of Toronto, Canada, September 20, 2014
- Law and Society Annual Meeting, *A Coasean Theory of Marriage*, Minneapolis, MN, May 29, 2014
- Midwestern Law and Economics Association Annual Meeting, *Some Implications of Preference-Shifting for Optimal Tax Theory*, University of Illinois, Champaign, IL, October 11, 2013
- Law and Society Annual Meeting, *Some Implications of Preference-Shifting for Optimal Tax Theory*, Boston, MA, June 1, 2013
- Critical Tax Conference, *Four Principles of Optimal Tax System Design*, University of California Hastings School of Law, San Francisco, CA, April 12, 2013
- The 16th Amendment Anniversary Conference, USC Gould School of Law, *Commentary on Edward Kleinbard, Corporate Capital and Labor Stuffing in the New Tax Rate Environment*, Los Angeles, CA, February 7-8, 2013
- Critical Perspectives on Tax Policy Workshop, University of Washington Law School, *The Role of Marriage in the Internal Revenue Code*, Seattle, WA, September 15, 2012
- University of California Hastings School of Law Faculty Workshop, *A Coasean Theory of Marriage*, San Francisco, CA, March 26, 2012
- Seattle University School of Law Faculty Workshop, *A Coasean Theory of Marriage*, Seattle, WA, March 19, 2012
- Loyola Law School Faculty Workshop, *A Coasean Theory of Marriage*, Los Angeles, CA, July 28, 2011
- Law and Society Annual Meeting, *The Role of Marriage in the Internal Revenue Code*, San Francisco, CA, June 3, 2011
- Critical Tax Conference, *Preference-Shifting*, Santa Clara, CA, April 9, 2011
- Loyola Law School, *Preference-Shifting*, Los Angeles, CA, February 23, 2011
- Joint Loyola Law School/Tax Policy Center Conference, *Starving the Hidden Beast: New Approaches to Tax Expenditure Reform, Reframing the Tax Expenditure Budget*, Los Angeles, CA, January 14, 2011
- Conference of Asian Pacific American Law Faculty and Western Law Teachers of Color, *Preference-Shifting*, Honolulu, HI, December 12, 2010

Marriage Equality/Marriage Protection/Same-Sex Marriage, St. John's University School of Law, *The Role of Marriage in the Internal Revenue Code*, New York, NY, November 12, 2010

Law and Society Annual Meeting, *Toward a Just World: Fairness Versus Welfare Revisited*, Chicago, IL, May 28, 2010

4th Annual Conference on Empirical Legal Studies, USC Gould School of Law, *Commentary on Sagit Leviner & Kyle Richison, The Role Paid Preparers Play in Taxpayer Compliance in the United States: An Empirical Investigation with Policy Implications*, Los Angeles, CA, November 20, 2009

Theory of Knowledge Festival, United World College, *Why Do We Have Values?*, Montezuma, NM, October 2, 2009

6th International Conference on Law, Athens Institute for Education and Research, *Four Principles of Optimal Tax System Design*, Athens, Greece, July 20, 2009

Loyola Law School, *Does the Income Tax Cause Taxpayers to Spend Too Much Time With Their Children?*, Los Angeles, CA, June 4, 2009

Law and Society Annual Meeting, *Four Principles of Optimal Tax System Design*, Denver, CO, May 31, 2009

Law and Society Annual Meeting, *Does the Income Tax Cause Taxpayers to Spend Too Much Time With Their Children?*, Denver, CO, May 30, 2009

UCLA Tax Policy and Public Finance Colloquium, *Commentary on Patricia Cain, DOMA and the Income Tax*, Los Angeles, CA, April 16, 2009

Critical Tax Conference, *Does the Income Tax Cause Taxpayers to Spend Too Much Time With Their Children?*, Bloomington, IN, April 3, 2009

Conference of Asian Pacific American Law Faculty, *Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?*, Davis, CA, March 29, 2009

AALS Annual Meeting, Hot Topics Panel, Organizer and Moderator, *The Financial Crisis*, San Diego, CA, January 9, 2009

Closing the Tax Gap, Stanford Law School, *Operationalizing Optimal Tax Theory: The Case of Multinationals*, Palo Alto, CA, November 8, 2008

Christie Parker & Hale Annual Retreat, *The Financial Crisis: Origins, Solutions, Prospects, and Some Implications for Law Practice*, San Diego, October 25, 2008

Southeastern Association of Law Schools Conference, *Understanding the U.S. News Law School Rankings 2002-2009*, Palm Beach, FL, July 31, 2008

Human Behavior & Evolution Society Annual Meeting, *Introduction to a Cultural Evolutionary Theory of Normativity*, Kyoto, Japan, June 8, 2008

Joint Western Law Professors of Color Conference and Conference of Asian Pacific American Law Faculty, *Introduction to a Cultural Evolutionary Theory of Normativity*, Denver, CO, April 26, 2008

Evil, the State, and Law, *Is Bookburning Bad?*, Salzburg, Austria, March 9, 2008

ABA Tax Section Midyear Meeting, Individual and Family Taxation Committee, Panelist, *When Making Money is Having Fun: Taxation of On-Line Gaming*, Las Vegas, NV, January 18, 2008

ABA Tax Section Fall Meeting, Diversity Committee Luncheon Speaker, *Managing Income, Property, and Debt: Inter Vivos Techniques for Unmarried Couples*, Vancouver, BC, September 29, 2007

Human Kind-Human Mind, Interdisciplinary Conference on Human Characteristics, Department of Psychology, Aarhus University, *A Cultural Evolutionary Theory of Normativity*, Aarhus, Denmark, August 18, 2007

AALL Annual Meeting, Panelist, *Rise to the Challenge of the Ratings Game - U.S. News & World Report, Law Schools and Law Libraries*, New Orleans, LA, July 17, 2007

UCLA Tax Policy and Public Finance Colloquium, *The Assumption of Selfishness in the Internal Revenue Code: Reframing the Unintended Tax Advantages of Gay Marriage*, Los Angeles, CA, April 12, 2007

AAAS Annual Meeting, Symposium on Neuroscience and Moral Theory, *Bridging the Is/Ought Divide*, San Francisco, CA, February 18, 2007

ABA Tax Section Fall Meeting, Individual and Family Taxation Committee, *Federal Income Taxation of On-Line Gambling*, Denver, CO, October 20, 2006

Law and Society Annual Meeting, Panelist, *The Defense of Marriage Act and Taxes: Who Is Disadvantaged?*, Baltimore, MD, July 7, 2006

ABA Tax Section Annual Meeting, Domestic Relations Committee, Panelist, *Tax Planning for Married Couples and Unmarried Couples: Breaking Up Is Hard To Do*, Washington, DC, May 5, 2006

UCLA Tax Policy and Public Finance Colloquium, *Commentary on David Duff, Rethinking the Concept of Income in Tax Law and Policy*, Los Angeles, CA, February 23, 2006

ABA Tax Section Midyear Meeting, Teaching Taxation Committee, Panelist, *Perspectives on Taxing Same Sex and Unmarried Couples*, San Diego, CA, February 3, 2006

Society for Evolutionary Analysis in Law, Vanderbilt Law School, *A General Theory of Normativity*, Nashville, TN, April 2, 2006

Cornell Law School, *The Assumption of Selfishness in the Internal Revenue Code: Reflections on the Unintended Tax Advantages of Gay Marriage*, Ithaca, NY, November 4, 2005

Loyola Marymount University, Philosophy Department Colloquium, *A General Theory of Normativity*, Los Angeles, CA, February 25, 2005

University of San Diego Law School, *A General Theory of Normativity*, San Diego, CA, March 6, 2003

Society for Evolutionary Analysis in Law, FSU College of Law, *Intergenerational Decision Making: An Evolutionary Perspective*, Tallahassee, FL, April 19, 2002

Perspectives on Evil and Human Wickedness, Anglo-American College, *Reframing Evil in Evolutionary and Game-Theoretic Terms*, Prague, Czech Republic, March 16, 2002

Centre d'Études Juridiques Comparatives, Université de Paris X, *Eccentricity and the American System of Estates in Land*, Nanterre, France, November 24, 1998

Southern California Tax Policy Workshop, USC Gould School of Law, *Thinking About Balanced Budget Amendments*, Los Angeles, CA, August 29, 1996

Southern California Tax Policy Workshop, USC Gould School of Law, *The Function of the Discharge of Indebtedness Doctrine: Complete Accounting in the Federal Income Tax System*, Los Angeles, CA, April 7, 1994

WORKS-IN-PROGRESS

Justice As Efficiency

Justifying Social Safety Nets

Two Common Errors in the Invocation of Tax Deadweight Loss

A Structured Approach to the Common Law Rule Against Perpetuities and the Anglo-American System of Estates in Land

The Inefficiency of Rent-Seeking

GOODNESS AND TRUTH (monograph applying cultural evolutionary theory to problems in ethics, metaethics, and epistemology)

SCHEDULED PRESENTATIONS

Law and Society Annual Meeting, *Justice As Efficiency*, Chicago, IL, May 22-25, 2025

OTHER WORK IN TAX AND PUBLIC FINANCE

Co-Sponsor: Loyola Tax Policy Colloquium, 2007-present, see <http://www.lls.edu/faculty/facultyworkshops/taxpolicycolloquium/>

Amicus Brief, *Moore v. United States*, No. 22-800, United States Supreme Court (2023)

Fellow and Member, Amicus Committee, American College of Tax Counsel, 2023-present

Fellow, American Bar Foundation, 2024-present

Member, Tax Policy Advisory Committee, Obama For President 2008

OTHER SERVICE

Member, Founding Committee and Board, Phi Beta Kappa, Omega of California Chapter
(Loyola Marymount University) 2019-present

BAR ADMISSIONS

Massachusetts 1977
D. Mass. 1978, 1st Cir. 1983
Pennsylvania (retired) 1983
E.D. Pa. 1990, 3d Cir. 1990
United States Supreme Court 1983
United States Tax Court 1985
United States Court of Federal Claims 1990