**Section 8100.1704 Starker Exchange**

Licensed attorneys, retained by the parties to a real estate transaction to act solely as escrowee, trustee or other capacity in effectuating a Starker exchange (Starker vs. U.S., 602 F.2d 1341 (9th Cir. 1979)) or other similar transaction, structured to obtain favorable tax treatment under the Internal Revenue Code or other tax law, are not independent escrowees.