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Mary Cunningham, Chief Executive Officer of Chicago Deferred Exchange Company (CDEC), is responsible for a staff dedicated to providing trust and consulting services to attorneys, accountants, real estate and tax professionals nationwide. Ms. Cunningham brings more than 25 years of exchange expertise in the field of LKE services. Her experience comes from direct involvement with thousands of tax-deferred exchanges of diverse assets, including FCC Licenses, Trademarks, Commercial Aircraft, Pipelines, Automobile Fleets and every type of real property. Ms. Cunningham is a frequent lecturer at real estate and tax forums across the country on the topic of tax-deferred exchange strategies and has represented her industry on various legislative issues with the IRS National Office, members of the House of Representatives and the United States Senate.

Ms. Cunningham earned her B.S. in Finance from Miami University in Oxford, Ohio and her M.A. in Public Policy from the University of Chicago Harris School of Public Policy. She also holds the Certified Exchange Specialist® designation. Ms. Cunningham is also past President of the Federation of Exchange Accommodators (FEA), and currently serves as co-chair of the Government Affairs Committee. Ms. Cunningham meets frequently with members of the U.S. Congress and Senate to discuss the importance of IRC Section 1031.

Since 1989, CDEC has been the nation's premier provider of IRC Section 1031 Like-Kind Exchange services, with offices in Chicago, New York, San Diego and San Francisco. CDEC acts as Qualified Intermediary in forward LKEs, commonly referred to as "Starker" exchanges, and as Exchange Accommodation Titleholder (EAT) in reverse exchanges under Revenue Procedure 2000-37. CDEC facilitates exchanges throughout the US, and has the highest reputation for safety of funds, expertise and service.

Chicago Deferred Exchange Company provides Qualified Intermediary and Exchange Accommodation Titleholder services to investors seeking to defer gain under IRC Section 1031. CDEC is a subsidiary of Wintrust Financial Corporation – \$60+ billion financial services company headquartered in Chicago.