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Yaron Z. Reich is a partner at Cleary Gottlieb Steen & Hamilton LLP.

Mr. Reich's practice focuses on taxation and related matters, including the tax aspects of corporate acquisitions, restructurings, insolvencies and financing techniques. He has extensive experience in international transactions, taxation of banks and other financial institutions, foreign investment in the United States, leveraged leasing and project finance, joint ventures, partnerships, real estate transactions, transfer pricing and tax litigation. Mr. Reich has published several significant articles on international tax issues and tax policy. He is distinguished internationally as one of the best tax lawyers by *Chambers Global*, *Chambers USA*, *The International Who's Who of Business Lawyers*, *PLC Which Lawyer? Yearbook*, *The Legal Media Group Guide to the World's Leading Tax Advisers*, *The Best Lawyers in America* and *The Legal 500 U.S.*

Mr. Reich is widely published on the various aspects of taxation. His articles include:

- "The Case for a "Super-Matching" Rule," *Tax Law Review*, Vol. 65 (2012)
- "International Arbitrage Transactions Involving Credible Taxes," *The Tax Magazine* (March 2007)
- "Taxing Foreign Investors' Portfolio Investments: Developments and Discontinuities," *Tax Notes* (June 15, 1998)
- "U.S. Federal Income Taxation of U.S. Branches of Foreign Banks: Selected Issues and Perspectives," *Florida Tax Review*, Vol. 2, No. 1 (1994)

Mr. Reich joined the firm in 1979 and became a partner in 1986. He received an LL.M. degree in taxation from New York University School of Law in 1984, a J.D. degree from Columbia University School of Law, where he was a Kent and Stone Scholar and Special Issue Editor of the *Columbia Law Review*, in 1978, and an undergraduate degree, *summa cum laude*, from Columbia College in 1975. Mr. Reich served as law clerk to the Honorable Arlin M. Adams of the U.S. Court of Appeals for the Third Circuit.

Mr. Reich is a member of the Bar in New York and is admitted to practice before the U.S. District Court for the Southern District of New York, the U.S. Claims Court and the Tax Court. He is a member of the New York State Bar Association and of the Executive Committee of its Tax Section, and has served as a co-chair of several of its committees.

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