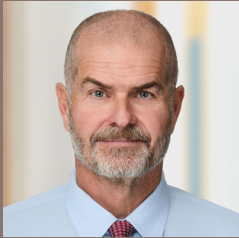


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Education

J.D., The University of Chicago Law School, 1988 (Member, *Law Review*)

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Law Clerk to the Honorable Arthur L. Nims, III, Chief Judge, U.S. Tax Court (1988-1990)

Cliff Gross represents major corporations on a wide range of U.S. federal income tax matters, primarily concentrating in domestic and international mergers, acquisitions, dispositions and restructurings.

Mr. Gross has worked on matters for AES Corporation; Alcoa, Inc.; Amerus Life Holdings, Inc.; CIGNA Corporation; Cooper Industries; Credit Suisse; DaimlerChrysler AG; Deluxe Corporation; Duke Energy Corporation; EMC Corporation; Ford Motor Company; Helmerich & Payne, Inc.; Hewlett-Packard Co.; Houghton Mifflin Company; Iasis Healthcare Corporation; Joseph Littlejohn & Levy; Liberty Mutual Insurance Company; Mars, Incorporated; Rayovac Corporation; Reliant Energy, Inc.; Sycamore Networks, Inc.; Textron Inc.; UnitedHealth Group, Inc.; VMware, Inc.; and Waste Management, Inc.

Mr. Gross has been repeatedly honored by *The Best Lawyers in America*. He has also been recognized as one of Lawdragon's 500 Leading Global Tax Lawyers, named a BTI Client Service All-Star by BTI Consulting Group and selected for inclusion in the *Tax Directors Handbook*.