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David M. Einhorn is of counsel at Wachtell, Lipton, Rosen & Katz and had been partner in the Tax Department from 1982 through 2009. He focuses on the tax aspects of partnerships, bankruptcy reorganizations and mergers and acquisitions (with an emphasis on transactions involving Real Estate Investment Trusts (REITs)).

Mr. Einhorn received a J.D. degree from Fordham University in 1976 and an LL.M. from New York University in 1979. He is admitted to practice in the New York State courts and in the Southern and Eastern Districts of New York, as well as the U.S. Tax Court and U.S. Court of Federal Claims.

Mr. Einhorn has lectured and written about tax matters relating to REITs, bankruptcies and mergers and acquisitions, and is co-author of "REITs: Mergers and Acquisitions," published by *Law Journal Press*. He is a member of the Tax Sections of the New York State and American Bar Associations.

Recent Publications

[REITs: Mergers and Acquisitions](#), Law Journal Press, 2018 (first published 2006).

[REIT M&A Transactions-Peculiarities and Complications](#), in *The Business Lawyer*, Volume 55 Number 2 (February 2000).