



**ANDREW W. NEEDHAM**

Andrew W. Needham is a partner in the Cravath, Swaine & Moore LLP Tax Department. Andrew's practice concentrates on tax advisory work in the private equity and hedge fund sectors, mergers and acquisitions, spin-offs and general tax planning for the preservation of tax attributes. His clients have included IBM, Johnson & Johnson and Weyerhaeuser, as well as several of the U.S. investment banking firms. He currently serves as Secretary of the New York State Bar Association Tax Section and is an active member of its Executive Committee. He is also a member of The Harvard Tax Club.

Andrew is the author of many published articles, including "Do the Market Discount Rules Apply to Distressed Debt?: Probably Not", *The Tax Club* (February 2009). Needham & Brause, 736 T.M., Hedge Funds, Needham & Adams, 735 T.M., Private Equity Funds; "U.S. Private Equity Funds: Common Tax Issues for Investors and Other Participants", 61 N.Y.U. Annual Institute on Federal Taxation §11 (2003); "A Guide to Tax Planning for Private Equity Funds and Portfolio Investments", 95 Tax Notes 1215 (May 20, 2002) (Part 1), 95 Tax Notes 1381 (May 27, 2002) (Part 2), republished in PLI Course Handbook, Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings vol. 8, p. 1169 (PLI 2002); "Special Problems with Debt Financing by Private Equity Funds", 97 Tax Notes 1457 (December 16, 2002).

In 2008 and 2009, Andrew was recognized by *The Legal 500* for his skill in East Coast Domestic Tax practice and was also named a leading practitioner in the tax area by *Chambers USA: America's Leading Lawyers for Business* in 2008 and 2009.

Andrew is a regular speaker at conferences, including the New York State Bar Association, The American Bar Association and Practising Law Institute meetings and seminars.

Andrew received a B.A. from the University of Arizona in 1982, a J.D. and an LL.M. from Georgetown University Law Center, in 1986 and 1990, respectively, and an M.B.A. from the University of Pennsylvania's Wharton School in 1992. He joined Cravath in 2005 as a Tax Partner.

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