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A.B., U.C./ Berkeley, 1950; J.D., U. Chicago, 1953. Editor, U. Chicago L.R. Staff Atty., Tax Legislative Council, U.S. Dept. of the Treasury, 1954-60. Prof., Rutgers, 1960-65. William Nelson Cromwell Prof., Yale, 1965-82. Partner, Kaye, Scholer, Furman, Hays & Handler, 1982-84. Prof., Columbia, since 1984. Author of: *The Law of Contracts*, 1990 (3rd ed., 1998); *Federal Income Taxation*, 1977 (8th ed., 1997); *Corporate Finance*, 1974 (4th ed., 1993).

Subjects: Taxation; corporate finance.