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EDUCATION:

University of Vermont, B.A.
(magna cum laude), 1994
University of Minnesota, J.D.
(magna cum laude), 2001

Order of the Coif
Research Note and Comment Editor,
Minnesota Law Review, 2000-2001
Student Director, University of Minnesota
Tax Clinic, 2000-2001

BAR ADMISSIONS:

State of Minnesota, 2001
State of Vermont, 2002

PROFESSIONAL ORGANIZATIONS:

American Bar Association
Vermont Bar Association

COMMUNITY SERVICE:

First Night Burlington, Member of the Board
Leadership Champlain, Class of 2005
University of Vermont Lane Series,
Member of the Board, 2007 - Present

PUBLICATIONS:

Co-author, "The Business Break-up", *Champlain
Business Journal*, January 2006

"Federal Income Taxation of Captive Insurance
LLC's", *Captive Chronicle*, VCIA Newsletter,
Spring 2004

Christopher J Leff, Director

TAX LAW, BUSINESS PLANNING, CAPTIVE INSURANCE,
COMMERCIAL LAW



Mr. Leff's extensive experience and expertise with tax law make him an invaluable team member in several practice areas at Paul Frank + Collins. He provides counsel on issues of federal and state taxation as well as income, sales, employment, real estate and international tax issues. He advises captive insurance companies and insureds regarding structuring

captive insurance arrangements to achieve optimal federal income tax results. He has prepared legal opinions regarding the federal income taxation of various captive insurance arrangements.

For Paul Frank + Collins' corporate clients, Mr. Leff provides commercial and tax law counsel in matters of business entity formation, state business registration compliance, software and technology licensing, mergers and acquisitions, financing transactions, private placement securities offerings, construction contractor licensing and general commercial law. He represents a diverse array of clients including U.S. businesses of all sizes (both start-ups and existing businesses), non-profit organizations, banks, Canadian and other non-U.S. based businesses doing business throughout the United States.