



## Paul Dau

Counsel

Silicon Valley

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Paul Dau focuses his practice on complex international transactions involving intangibles, and on the resolution of federal tax controversies, from pre-audit preparation through litigation. He has represented clients in disputes before the US Tax Court, US courts of appeals, the Internal Revenue Service (IRS) Appeals Division and the IRS National Office in a broad variety of matters. Paul has extensive experience with all aspects of cross-border use of intangibles, including overlaps and conflicts between financial statement and tax valuations and disclosures, as well as the interactions between tax and intellectual property law. He also represents clients in intellectual property (IP) litigation relating to patents.

Paul speaks frequently on issues relating to cross-border use of intangibles, including the interactions between tax law and IP law, and has made presentations at numerous professional conferences. He also has published extensively in these areas.

Prior to attending law school, Paul was a member of the Department of Philosophy at the University of California, San Diego, and held visiting appointments at the University of Pittsburgh, University of Illinois and Oxford University. After earning his law degree, he was a law clerk for Justice Warren Matthews at the Supreme Court of the State of Alaska.

## Results

- Completed an advanced pricing agreement for a high-technology company relating to an acquisition valued at more than \$1 billion
- Implemented a complex field-of-use cost sharing arrangement for a high-technology client
- Completed a multi-country functional analysis to address the ongoing restructuring of a Fortune 50 consumer products company
- Represented a Fortune 100 consumer products company in tax audits of an IP holding company structure across multiple jurisdictions
- Represents a Fortune 100 high-technology company in a multibillion-dollar restructuring of principal business units

## Recognition

- McGill University, Prince of Wales Gold Medal and the Dow-Hickson Scholarship in the Humanities
- University of Pittsburgh, Canada Council Doctoral Fellowship
- *The Legal 500*

## Credentials

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| <b>EDUCATION</b>         | <ul style="list-style-type: none"><li>• University of California - Davis School of Law, JD, <i>summa cum laude</i>, Order of the Coif, Order of the Barrister, 1992</li><li>• University of Pittsburgh, PhD, 1980</li><li>• McGill University, BA, 1973</li></ul> |
| <b>ADMISSIONS</b>        | California  |
| <b>COURTS / AGENCIES</b> | <ul style="list-style-type: none"><li>• US Supreme Court</li><li>• US Court of Appeals for the Ninth Circuit</li><li>• US District Court for the Eastern District of Texas (Tyler Division)</li><li>• US Tax Court</li></ul>                                      |