

# Xander Lee

Partner



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Santa Monica  
Los Angeles

Tax  
Mergers and Acquisitions  
Private Equity  
Debt Finance  
Capital Markets  
Business Restructuring  
Latin America  
Canada

Xander is regularly recognized by publications such as Chambers Global and The Legal 500 as one of the top US practitioners for international tax issues. He is described by clients as “very detailed in his descriptions and his explanations, very thorough, he anticipates the types of issues we need to be aware of.” In addition, Xander is ranked highly for his domestic corporate taxation work by Chambers USA and The Legal 500 US. The Los Angeles County Bar Association’s Taxation Section selected Xander as the recipient of its 2021 Dana Latham Memorial Award for his outstanding contribution to the community and to the legal profession in the taxation field, making him the youngest practitioner to receive the prestigious award.

With a focus on domestic and international transactional tax matters, Xander’s practice includes public and private mergers & acquisitions with a focus on private equity, lending and finance, capital markets, and venture capital and startups, with an emphasis on cross-border transactions. He also has experience dealing with large multinational corporations and emerging technology companies in a broad range of corporate and tax issues.

Xander frequently speaks on domestic and international corporate and tax matters for academic and professional organizations, including the American Management Association, the New York University Institute on Federal Taxation and the University of Southern California Gould School of Law Tax Institute. “[Taxplaining](#),” his popular video series, distills complex tax issues into easy-to-understand information for business leaders to help them make informed decisions about their emerging companies. Xander also has been an adjunct professor at Loyola Law School teaching courses in international tax, corporate tax, and mergers & acquisitions for more than 15 years, and he spends substantial time and effort mentoring the next generation of Los Angeles tax lawyers.

**Xander’s representative matters include:**

- Representing Gracell Biotechnologies in its \$1.2 billion sale to AstraZeneca
- Representing Samsung Electronics in its \$8 billion acquisition of Harman Kardon, which was Samsung’s largest transaction to date and the biggest cross-border acquisition by a South Korean company\*
- Advising Shuanghui International Holdings, China’s largest meat manufacturer, in its \$7.1 billion acquisition of Smithfield Foods (which was, at the time, the largest acquisition of a US public company by a Chinese company)\*
- Representing Dubai World in its \$7.1 billion investment in MGM Mirage pursuant to a public tender offer and joint venture to build the CityCenter (including the Aria, Vdara and Mandarin Oriental hotels) in Las Vegas\*
- Advising Marvel Entertainment in its \$4 billion sale to The Walt Disney Company in a tax-free

reorganization\*

- Representing Ardea Biosciences in its \$1.26 billion sale to AstraZeneca\*
- Advising J.P. Morgan, Citi, Credit Suisse and Deutsche Bank as the underwriters on the \$1.68 billion IPO of Haitong Securities, the second-largest securities firm in China\*
- Representing BBMG, a state-owned enterprise controlled by the Beijing municipal government, on its HK\$6.8 billion global offering, which comprised a Hong Kong public offer and an international offering; UBS, Macquarie and J.P. Morgan were underwriters\*
- Has represented numerous private equity fund clients on several acquisition and disposition transactions, including but not limited to Platinum Equity\*, HIG Capital\*, Vance Street\*, Clearlake Capital\*, Francisco Partners\*, High Street Capital\* and KRG Capital Partners\*.

\* Representation handled prior to joining Cooley

## Education

New York University School of Law  
LLM, 1998

University of California, Los Angeles (UCLA)  
JD, 1996

University of California, Santa Barbara  
BA, 1992

## Admissions & Credentials

California

## Court Admissions

US Tax Court

## Rankings & Accolades

Chambers Global: International Tax (2018 – 2024)

Chambers USA: Tax – California: Southern (2010 – 2024)

*Band 1 (2023-2024)*

The Legal 500 International (2007 – 2024)

The Legal 500 US: US Taxes – Non-Contentious (2007 – 2023)

*Hall of Fame (2023-2024)*

LACBA: Taxation Section – Dana Latham Memorial Award (2020-2021)

Super Lawyers, Los Angeles Magazine (2005 – 2024)

The Best Lawyers in America: Tax Law (2018 – 2019)