# Mergers, Acquisitions, and Buyouts

A Transactional Analysis of the Governing Tax, Legal, and Accounting Considerations

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Volume 1 Chapters 1–5

Professor Ginsburg, the finest tax lawyer and human being of all time, passed away on 6/27/10.

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### Chapter 12

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# Chapter 13

# Tax Aspects of LBO Financing—Debt and Preferred Stock

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