

Emily Risher Brooks

Associate Attorney

ebrooks@gibsondunn.com

T: +1 214.698.3104

Dallas

Emily Risher Brooks is an associate in the Tax Practice Group in Gibson Dunn's Dallas office. Her practice focuses on a wide range of U.S. federal income tax matters, such as bankruptcy and out-of-court restructurings, debt and equity capital markets, public company mergers, acquisitions, and joint ventures, private equity, fund formation, and real estate transactions.

Emily earned her Juris Doctor from The University of Virginia School of Law in 2021, where she served as a member of the *Virginia Tax Review*. She graduated *summa cum laude* from The University of Alabama in 2018 with a Bachelor of Science in Accounting. Prior to finishing her undergraduate degree, Emily worked for a large financial planning company, where she gained experience in individual wealth planning services and investment strategies.

Emily is admitted to practice law in the State of Texas.

Recent Representations

Emily has provided advice in connection with the following matters:

- The \$1.1 billion new money debtor-in-possession financing (with a roll-up of \$3.3 billion of prepetition term loan debt held by participating lenders) and chapter 11 cases of **First Brands Group**, a global automotive aftermarket parts supplier.
- The Chapter 11 restructuring of **Thrasio Holdings, Inc.**, which included the negotiation of a restructuring support agreement that contemplated up to \$90 million of new money financing and a comprehensive restructuring of over \$3 billion of funded debt.
- The \$250 million new money financing and a \$2.4 billion recapitalization of **Cision's** credit facilities and senior notes.
- The \$1.2 billion Chapter 11 restructuring of North America's largest cinema advertising network **National CineMedia**.
- The Chapter 11 restructuring of **Robertshaw US Holding Corp.**
- The prepackaged Chapter 11 restructuring of **WeightWatchers**, which resulted in the elimination of \$1.15 billion in debt.
- The \$1.6 billion dollar Chapter 11 reorganization of **ConvergeOne**.
- The prepackaged Chapter 11 restructuring of **Cumulus Media Inc.**
- The \$2.2 billion strategic combination of **CECO Environmental Corp.** with Thermon Group Holdings, Inc.
- The formation of **Berkshire Multifamily Credit Fund IV, L.P.**, which raised \$1.86 billion in commitments.



Capabilities

Tax
Business Restructuring and Reorganization
Energy and Infrastructure
Investment Funds
Mergers and Acquisitions
Oil and Gas
Private Equity

Credentials

Education

University of Virginia - 2021 Juris Doctor
University of Alabama - 2018 Bachelor of Science

Admissions

Texas Bar

- The \$650 million equity capital raise by **Chobani**.
- The \$1.64 billion acquisition by **KKR** of a 10-property student housing portfolio from Blackstone's REIT.
- The sale of **Mesquite Energy, Inc.**'s Western Eagle Ford assets to Crescent Energy Company for \$600 million.
- The prepackaged Chapter 11 restructuring of **Mallinckrodt plc**.
- The consensual strategic debt reduction and new capital procurement for **City Brewing Company LLC**.
- The exchange offer and 5.500% senior notes due 2027 consent solicitation for **Grubhub Inc.** and its subsidiary, **Grubhub Holdings Inc.**
- The recapitalization and consensual deleveraging transaction for **KLDiscovery Inc.**, a leading global provider of electronic discovery, information governance, and data recovery technology solutions.
- The restructuring of **Global Medical Response**, America's leading provider of ground medical transportation and mobile healthcare services.
- The out-of-court distressed exchange for **Radiology Partners**, implementing a complex-multi-tranche exchange that involved a paydown of \$250 million of secured debt and the issuance of \$720 million of new equity.

Publications and Other Written Works

- Article – *Taxing the Rich: A Discussion of Qualified Small Business Stock and the Future of Code Sec. 1202*, Taxes – The Tax Magazine (June 2022)
- Comment Letter from the American Bar Association Tax Section to the Internal Revenue Service in response to REG-112261-24 and REG-116085-23 (June 20, 2025)

**Emily Risher
Brooks**
Associate Attorney

ebrooks@gibsondunn.com

T: +1 214.698.3104

Dallas