

Michael Q. Cannon

Partner

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Dallas Houston

Michael Cannon is a tax partner in the Dallas office of Gibson Dunn.

Michael has significant experience with the tax aspects of mergers and acquisition transactions, and has represented both buyers and sellers in a number of transactions, both public and private, including cross-border matters. He also dedicates a significant part of his practice to transactions and offerings in the energy and infrastructure space, including oil and gas, MLP and renewable energy (solar and wind) transactions (both on the sponsor side and on the tax-equity side). He also represents investment fund sponsors in connection with tax structuring matters, and has particular expertise with oil and gas, real estate and infrastructure funds. Michael also has substantial experience in representing real estate investors and sponsors in a wide variety of transactions, including complex joint ventures.

Michael has been recognized by *Chambers USA* in Tax (2024-2026), *The Best Lawyers in America* in Tax Law (2024-2025) and *Best Lawyers: Ones to Watch in America*™ in Tax Law (2021-2023).

Prior to joining Gibson Dunn, Michael served as a law clerk for several years, first for the Honorable Justice Thomas Rex Lee of the Utah Supreme Court and then for the Honorable Thomas B. Griffith of the United States Court of Appeals for the District of Columbia Circuit.

Michael earned his Juris Doctor *summa cum laude* from the J. Reuben Clark Law School at Brigham Young University, graduating first in his class. While attending law school, he served as a Lead Articles Editor of the *Brigham Young University Law Review* and published three articles in the *Law Review*. He also received a number of awards, including the John S. Welch Award for Outstanding Legal Writing, the Law School's premier writing award, and the Hugh B. Brown Barrister's Award, which is presented to one third year student in recognition of high standards of preparation and performance in the classroom. His academic performance led to his election to the Order of the Coif. Prior to law school, he graduated *summa cum laude* from the Marriott School of Management at Brigham Young University, with a Bachelor of Science in accounting.

Michael is admitted to the bar of the State of Texas. Michael was recognized for obtaining the second highest score on the July 2012 Texas Bar Exam.



Capabilities

Tax
Cleantech
Data Centers and Digital Infrastructure
Energy and Infrastructure
Infrastructure
Investment Funds
Mergers and Acquisitions
Oil and Gas
Power and Renewables
Private Equity
Projects

Credentials

Education

Brigham Young University - 2012 Juris Doctor
Brigham Young University - 2009 Bachelor of Science

Admissions

Texas Bar

Clerkships

US Court of Appeals, DC Circuit, Hon. Thomas B. Griffith, 2013 - 2014
Utah Supreme Court, Hon. Thomas R. Lee, 2012 - 2013