

# Tom Caruso

## Associate Attorney

[tcarusso@gibsondunn.com](mailto:tcarusso@gibsondunn.com)

T: +1 212.351.5370

New York

Tom Caruso is an associate in the New York office of Gibson Dunn where he practices in the firm's Transportation and Space and Capital Markets Practice Groups. Tom represents clients in a variety of corporate transactions including asset-backed securities offerings, secured and unsecured lending, public offerings, debt restructuring, and private placements. He has expertise in structured finance transactions, with particular experience in transportation asset classes, including commercial and business aviation, rolling stock, vessel finance, and equipment loans and leases.

Relevant experience includes advising:

- The initial purchasers in a 144A/Reg S offering by ALTDE 2025-1 Trust of two classes of notes backed by a portfolio of 24 aircraft in an aggregate principal amount of \$582,880,000.
- Castlake as the issuer and servicer on its C-LAKE 2023-1 transaction, whereby the issuer issued \$467 million of notes backed by 12 aircraft loans relating to 32 aircraft with 7 different obligors in 6 different countries.
- Flexjet, Inc. as the issuer of a \$550 million unsecured note issuance.
- Deutsche Bank and Goldman Sachs, as managers and initial lenders, on an aircraft portfolio financing for Castlake, with a value of up to \$1.327 billion, secured by a portfolio of 60+ aircraft.
- AIP Capital, as issuer's counsel, in connection with its \$242 million enhanced equipment trust certificate (ETC) financing, comprised of \$202.2 million of Class A notes and \$39.9 million of Class B notes. The notes are backed by a portfolio of seven new Boeing 737 MAX 8 aircraft on long-term leases to two airlines.
- Deutsche Bank AG, as lender, administrative agent and syndication agent, in a \$200 million warehouse loan financing secured by rolling stock.

Tom earned his Juris Doctor from Cornell Law School, where he served as the Editor-in-Chief of the *Cornell Journal of Law and Public Policy*. Tom earned his undergraduate degree in Economics-Mathematics from Columbia University.



### Capabilities

Capital Markets  
Finance  
Securities Regulation and Corporate Governance  
Transportation and Space

### Credentials

#### Education

Cornell University - 2017 Juris Doctor  
Columbia University - 2013 Bachelor of Arts

#### Admissions

New York Bar