

James Jennings

Partner

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New York



James Jennings is a partner in the New York office of Gibson Dunn. He is a member of the firm's Tax Practice Group. James represents clients in a broad range of tax matters, including private and public M&A, joint ventures, IPOs, spin-offs, restructurings, and other significant transactions. He also has substantial experience obtaining private letter rulings from the IRS, rendering opinions, and advising clients in connection with complex and/or novel tax issues.

James speaks regularly about M&A and partnership tax related topics at national tax conferences, including at the NYU Institute on Federal Taxation, the USC Tax Institute, PLI's Tax Planning for Domestic & Foreign Partnerships, the International Fiscal Association's USA tax conference, and the ABA's Philadelphia tax conference.

James received his Juris Doctor in 2015 from the University of Virginia, where he served on the editorial board of the Virginia Tax Review. He earned his Bachelor of Arts in Philosophy, *summa cum laude*, from the University of Pennsylvania. James is admitted to practice in the State of New York.

Recent Representative Matters

- Koch Equity Development, the investment arm of Koch Industries, in a wide array of transactions as special tax counsel, including on window and door manufacturer MITER Brands' acquisition of PGT Innovations, manufacturer and supplier of premium windows, doors, and garage doors.
- Sculptor Capital Management (as special tax counsel) in its sale process, culminating with a take-private acquisition by Rithm Capital Corp.
- Chobani Global Holdings in its acquisition of La Colombe and related transactions.
- L Catterton in numerous transactions, including its joint venture with Nestle to acquire Kettle Cuisine and combine it with Nestle's existing Freshly business.
- Affiliates of Yankee Global Enterprises and the Dallas Cowboys in connection with a sale of a majority interest in Legends Hospitality to Sixth Street and the subsequent acquisition by Legends Hospitality of ASM Global.
- Cargill Incorporated in its joint venture with Continental Grain to acquire Sanderson Farms and combine it with Continental Grain's Wayne Farms business.
- RedBird Capital in numerous acquisitions and joint ventures (including its acquisition of Toulous Football Club, leading a consortium of investors to purchase the YES Network (the Yankee's TV network), its joint venture with Stampede Studios and noted children's author Mo Willems, and several other media and entertainment investments).
- AT&T in the sale of its interest in DIRECTV.

Capabilities

Tax

Credentials

Education

University of Virginia - 2015 Juris Doctor
University of Pennsylvania - 2012 Bachelor of Arts

Admissions

New York Bar

- Rubicon Technologies in its “SPAC UP-C” transaction.
- Brown Forman in its multinational collaboration with The Coca-Cola Company to produce and distribute a ready-to-drink “Jack and Coke” product.
- A West-Coast family office in connection with a spin-off by one of its healthcare-related portfolio companies.
- Dorilton Capital in numerous transactions, including its sale of MEI Rigging & Crating to Olympus Partners.
- Phillips 66 in its realignment transaction with Enbridge Inc. with respect to DCP Midstream, LLC and Gray Oak Pipeline, LLC.
- Viant Technology in its “UP-C” initial public offering.
- Seasons Hospitality and Healthcare in its sale to AccentCare.
- A leading U.S.-based lender in the design and implementation of several financial products transactions with non-U.S. counterparties.
- VMware in numerous transactions, including its spin-off from Dell Technologies.
- Berkshire Hathaway Energy in its acquisition of substantially all of Dominion Energy’s gas transmission and storage assets (and the subsequent acquisition of Dominion’s 50 percent stake in the Cove Point LNG business).
- Stepstone Group in its “UP-C” initial public offering.
- A leading financial services firm in its creation of a bespoke “profits interest” plan for senior executives.

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