James Jennings

Partner

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New York



James Jennings is a partner in the New York office of Gibson Dunn, where 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, fund formation, GP stakes, continuation fund transactions, spin-offs, restructurings, and other significant matters. 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 University of Chicago Federal Tax Conference, PLI's Tax Planning for Domestic & Foreign Partnerships, NYU Institute on Federal Taxation, the USC Tax Institute, 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

- Andros Capital Partners in connection with its anchor investment in EnCap Investments' $2 billion PennEnergy Resources continuation vehicle (the largest capital raise for a continuation vehicle formed to date in the upstream energy sector).
- *L* Catterton in numerous transactions, including the sale of PatientPoint to Advent International, its investment in Flexjet, and its joint venture with Nestle to acquire Kettle Cuisine and combine it with Nestle's existing Freshly business.
- Sculptor Capital Management (as special tax counsel) in its sale process, culminating with a take-private acquisition by Rithm Capital Corp.
- Numerous UP-C initial public offerings, including Stepstone Group, Viant Technologies, and Rubicon Technologies (a "SPAC UP-C").
- 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.
- The Simplot Company in its acquisition of Belgium-based potato producer Clarebout Group.
- 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, a manufacturer and supplier of

Capabilities

Tax

Family Office

Credentials

Education

University of Virginia - 2015 Juris Doctor

University of Pennsylvania - 2012 Bachelor of Arts

Admissions

New York Bar

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premium windows, doors, and garage doors.

- Chobani Global Holdings and affiliates in its acquisition of La Colombe, a $650 million equity capital raise, an $800 million senior notes offering, and numerous other transactions.
- OceanSound Partners in a $1.15 billion single-asset continuation fund transaction with respect to portfolio company SMX Group.
- Cargill Incorporated in its joint venture with Continental Grain to acquire Sanderson Farms and combine it with Continental Grain's Wayne Farms business.
- Phillips 66 in its realignment transaction with Enbridge Inc. with respect to its joint venture involving DCP Midstream, LLC and Gray Oak Pipeline, LLC.
- Global Music Rights and The Azoff Co. in the sale of a significant stake of Global Music Rights to affiliates of Hellman & Friedman.
- AT&T in the sale of its interest in DIRECTV to affiliates of TPG and numerous other transactions.
- RedBird Capital in numerous acquisitions and joint ventures (including its acquisition of Toulouse 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).
- 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).
- Corrum Capital Management LLC, a leading private credit platform with approximately $1.4 billion in assets under management, on its sale to Callodine Group.
- VMware in numerous transactions, including its spin-off from Dell Technologies
- 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.
- Iconic Artists Group in connection with a strategic investment by HPS Investment Partners.
- A leading U.S.-based lender in the design and implementation of several financial products transactions with non-U.S. counterparties.
- A leading financial services firm in its creation of a bespoke "profits interest" plan for senior executives.

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