Matthew M. Roose

Partner

mroose@gibsondunn.com

T: +1 212.351.6395

New York



Matthew M. Roose is a partner in Gibson Dunn's New York office. He is a member of the firm's Business Restructuring and Reorganization Practice Group. Matt has extensive experience representing ad hoc groups of creditors and investors of publicly- and privately-held debtors in special situations and liability management transactions, out-of-court restructurings and distressed acquisitions, and in-court chapter 11 processes through prepackaged, prearranged, and traditional restructurings. Matt also represents publicly- and privately-held debtors in special situations and liability management transactions, out-of-court restructurings and distressed acquisitions, and in-court chapter 11 processes through prepackaged, prearranged, and traditional restructurings. His practice also includes a broad range of transactional and litigation matters across a number of industries and restructuring processes.

Representative Clients and Transactions*:

- Represented an ad hoc group of first lien noteholders and second lien convertible noteholders in connection with Luminar Technologies, Inc. and certain of its subsidiaries' Chapter 11 cases. Luminar filed the Chapter 11 cases with the support of approximately 91.3% of the holders of 1L Notes and approximately 85.9% of the holders of 2L Notes.
- Represented HG Vora Capital Management and Nantahala Capital as Fossil Group's noteholders in the negotiation and implementation of an innovative exchange offer for new first-out and second-out senior secured notes due 2029 and associated incremental funding, warrants, and equity consideration, implemented by means of a single class English Part 26A restructuring plan.
- Represented holders of $2.4 billion of convertible notes issued by Wolfspeed, Inc. (NYSE: WOLF), a global leader in silicon carbide technology, in connection with its prepackaged chapter 11 plan of reorganization. This transaction involves approximately $6.7 billion of debt and includes a restructuring support agreement entered into with the company's key stakeholders. Convertible noteholders represented by Ropes & Gray will take majority ownership of the equity and have backstopped new capital in the form of $275 million of new second lien convertible notes.
- Represented an ad hoc group of bondholders of Exela Technologies, a global business process automation company, in connection with its chapter 11 cases, captioned In re DocuData Solutions, Inc. in the United States Bankruptcy Court for the Southern District of Texas. These proceedings involved the restructuring of $1.3 billion of funded debt and the ad hoc group provided a new money DIP facility of up to $80 million.
- Represented an ad hoc group of first lien lenders to Golden West Packaging in an amend and extend transaction.
- Represented an ad hoc group of lien lenders to Rather Outdoors in an amendment

Capabilities

Business Restructuring and Reorganization

Liability Management and Special Situations

Credentials

Education

Brooklyn Law School - 2006 Juris Doctor

Colgate University - 2001 Bachelor of Arts

Admissions

New York Bar

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transaction.

- Represented Aimbridge Hospitality in connection with a comprehensive out-of-court restructuring supported by 100% of the company's lenders that successfully converted more than $1 billion of senior and junior debt into equity and infused the company with $100 million in new capital.
- Represented Hearthside Foods and its affiliated debtors in their prearranged chapter 11 cases involving approximately $3.0 billion of funded debt. Hearthside's prearranged chapter 11 plan eliminated approximately $2 billion of funded debt and provided $200 million of new money through an Equity Rights Offering and approximately $190 million of additional capital from a new asset backed loan facility. Hearthside emerged from chapter 11 with approximately $600 million of liquidity and rebranded as Maker's Pride.
- Represented an ad hoc group of first lien lenders of American Rock Salt, the largest operating salt mine in the United States, in connection with a $110 million super-priority first out term loan facility.
- Represented an ad hoc group of second lien lenders of Petmate, a supplier and manufacturer of pet products, in connection with its out-of-court restructuring of approximately $600 million of funded debt.
- Represented an ad hoc group of second lien term loan lenders to Elevate Textiles in connection with the company's restructuring of over $850 million in funded indebtedness. As part of the restructuring, second lien term loan lenders received a significant primary equity stake, warrants and the opportunity to participate in funding the exit term loan.
- Represented an ad hoc group of second lien lenders of Yak Access, LLC, a provider of temporary roadways to remote construction sites, in connection with its out-of-court recapitalization and exchange transaction, which eliminated over $500 million of debt. As part of the recapitalization, holders of second lien term loans received a significant primary equity stake as well as various series of preferred stock in the recapitalized Yak.
- Representing an ad hoc group of senior secured noteholders and convertible noteholders of Quotient Limited, a publicly-listed European-based diagnostics company, with respect to, among other things, its pending chapter 11 case and recapitalization involving more than $250 million of secured and unsecured debt.
- Representing an ad hoc group of first lien lenders of K&N Engineering, Inc., a leading consumer-branded designer, manufacturer and marketer of high performance automotive and power sports aftermarket parts, in a $60 million new money financing in connection with its out of court restructuring of approximately $415 million of funded indebtedness.

Awards and Accolades:

- *Legal 500*: "Recommended Lawyer" (2019, 2022 – 2023, 2025)
- *IFLR1000*: "Rising Star Partner" (2024 – 2025)
- *Law360*: "Rising Stars Award" (2017)

Publications

- Quoted, "**Distressed companies brace for tougher talks as investors harden bargaining posture – US restructuring outlook**," *Debtwire* (January 29, 2026)
- Quoted, **Fewer portfolio company bankruptcies; private equity deal value surges in 2025**", *S&P Global* (January 9, 2026)
- Quoted, "**2026 Distressed Outlook: Heated Debtor-Creditor Rivalry, More Change-of-Control Restructuring Due to Failed LMEs, Private Credit Workouts**," *Octus* (January 6, 2026)

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- Profile, "**Meet the Attorneys Helping Hearthside Through Ch. 11**," *Law360* (December 18, 2024)
- Quoted, "**Double Dip Shakes Faux Pas**," *The Deal* (May 10, 2024)
- Quoted, "Bankruptcy Group of the Year: Ropes & Gray," *Law360* (March 5, 2024)
- Co-author, "**CDS 'Net Short' Holder Market Developments**," *The New York Law Journal* (September 20, 2019)

Matthew received his law degree, *cum laude*, from Brooklyn Law School and graduated from Colgate University. Matthew is admitted to practice in New York and before the U.S. District Court for the Southern District of New York.

**Includes transactions prior to Matthew's association with Gibson, Dunn & Crutcher LLP.*

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