Eric B. Sloan

Partner

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New York Washington, D.C.



Eric Sloan is a partner in the New York and Washington, D.C. offices of Gibson Dunn and a Co-Chair of the firm's Tax Practice Group. With more than 35 years of broad transactional and structuring experience, Eric is a nationally recognized expert on the use of partnerships and limited liability companies in domestic and cross-border mergers and acquisitions, financing transactions, and restructurings and has a significant corporate M&A practice representing both financial and strategic investors. He also has developed substantial experience in spin-offs and initial public offerings, including advising on many "UP-C" IPOs in a range of industries.

Eric has represented four of the largest private equity firms and the two largest privately held companies in the United States, as well as many publicly traded companies. He advised on the first publicly traded "permanent capital fund" launched by a major U.S.-based private equity firm and the first pass-through portfolio company investments made by four of the largest U.S.-based private equity firms.

He has substantial experience in the formation of domestic and cross-border joint ventures and acquisitions and dispositions of businesses and interests in joint ventures, including the largest joint venture in the United States and a complex multi-billion dollar, cross-border commodities joint venture. He has also handled restructurings of partnerships, as well as private equity fund structuring and leveraged recapitalizations of private equity portfolio companies. In addition, Eric is deeply experienced in obtaining private letter rulings and closing agreements from the Internal Revenue Service on novel and difficult issues on an expedited basis.

Eric is ranked as a leading tax lawyer (Band 1) by *Chambers USA: America's Leading Lawyers for Business*. *Chambers* notes he is "a world-class partnership lawyer," "a fountain of knowledge on partnership matters" who is "articulate and extremely fast" and "thinks about all angles and practical solutions" and stands out for his "experience, depth of knowledge and very strong ability to communicate complex subjects." When asked about Eric, clients say, "Eric is simply one of the smartest tax professionals" and "is the person you want in your corner." Clients also say that "[he] is incredibly intelligent and always offers candid, sage and practical advice" and "is probably the best partnership tax lawyer out there, possessing both great technical skills and solid business judgment." *The Best Lawyers in America*® recognizes him for Tax and *Who's Who Legal* also recognizes Eric as an "Expert" in the area of Corporate Tax as well. Additionally, Eric was featured in the *Who's Who Legal* inaugural edition of Thought Leaders: USA 2023.

Eric started his legal career as an associate at a law firm in Los Angeles and practiced law in Washington, D.C. before joining Deloitte as a principal, where he was asked to establish and lead Deloitte's National Office Partnership Taxation group in 1997.

Eric is a Fellow of the American College of Tax Counsel. He is a past Vice Chair, Government Relations, of the American Bar Association Section of Taxation and a past

Capabilities

Tax

Family Office

Tax Controversy and Litigation

Credentials

Education

Georgetown University - 1994 Master of Laws (LL.M.)

University of Chicago - 1990 Juris Doctor

Northwestern University - 1987 Bachelor of Arts

Admissions

New York Bar

District of Columbia Bar

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Chair of the tax section's Committee on Partnerships and LLCs. He is also a member of the Executive Committee of the New York State Bar Association Tax Section and a past Co-Chair of that tax section's Committee on Partnerships. He is also Conference Co-Chair of Practicing Law Institute's Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances conference, and serves on planning committees for The University of Chicago Federal Tax Conference, the NYU Institute on Tax Institute, USC's Gould School of Law's Tax Institute, the Texas Federal Tax Institute, and Bloomberg BNA's Pass-Through Entities Advisory Board. In addition, for more than a decade he was an adjunct professor at Georgetown University Law Center, and he has been a guest lecturer at the Wharton School of the University of Pennsylvania and Harvard Law School.

Eric received his Juris Doctor from the University of Chicago. He also earned an Master of Laws with distinction in taxation from Georgetown University Law Center. Eric is a member of the District of Columbia bar and the New York bar.

Significant representations include:

Selected Corporate Experience

- SpaceX:
    - $85.7 billion initial public offering and listing on Nasdaq and Nasdaq Texas, the largest initial public offering in history.
    - Acquisition of xAI.
- Pioneer Natural Resources in its $64.5 billion merger with ExxonMobil.
- Berkshire Hathaway Inc. and Berkshire Hathaway Energy:
    - Berkshire Hathaway's $8.5 billion acquisition of Taylor Morrison Home Corporation, a U.S. community developer and homebuilder.
    - Berkshire Hathaway Energy's acquisition of substantially all of Dominion Energy's gas transmission and storage assets.
    - Berkshire Hathaway Energy's subsequent $3.3 billion acquisition of Dominion Energy's 50 percent limited partnership interest in Cove Point LNG, LP.
- AT&T:
    - U.S. fiber joint venture with Global Infrastructure Partners, a part of BlackRock, and the Canada Pension Plan Investment Board.
    - Sale of its interest in DIRECTV to affiliates of TPG.
- VMware, a provider of virtualization and IT solutions:
    - Acquisition by Broadcom.
    - Spin-off from Dell Technologies.
- Chobani, a food and beverage company known for its Greek yogurt:
    - $900 million acquisition of La Colombe, an independent coffee roaster.
    - $650 million equity capital raise.
    - $800 million offering of senior notes due 2034.
- Lennar Corporation, as special tax counsel:
    - Taxable spin-off of Millrose Properties, Inc., through a distribution of approximately 80 percent of Millrose's stock to Lennar's stockholders, to help Lennar become a "land-light" homebuilder.
    - A wide range of other "life event" corporate transactions.
- Koch, Inc., and its affiliates:

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- Molex, a global electronics connectivity company, as special counsel in its acquisition of Smiths Interconnect, a provider of high-reliability connectivity products for the aerospace and defense, medical, semiconductor test, and industrial markets.
- Koch Equity Development, the investment arm of Koch, as special tax counsel in a wide array of transactions, including window and door manufacturer MITER Brands' acquisition of PGT Innovations, a manufacturer and supplier of premium windows, doors, and garage doors.

- Citrin Cooperman, a tax, advisory, and accounting firm, as special tax counsel in connection with the investment by a consortium of investors, including Blackstone.
- Cargill, Incorporated, a provider of agricultural products, on the tax aspects of its joint venture with Continental Grain to acquire Sanderson Farms and combine it with Continental Grain's Wayne Farms business.
- Phillips 66, as special tax counsel, on the realignment of its economic and governance interests in DCP Midstream, LP, and Gray Oak Pipeline, LLC, through the merger of existing joint ventures owned with Enbridge Inc.
- Brown-Forman in its multinational collaboration with The Coca-Cola Company to produce and distribute a ready-to-drink "Jack and Coke" product.
- Excelerate Energy, Inc., a U.S.-based LNG company, in its initial public offering.
- StepStone Group, a global private markets investment firm, in its UP-C initial public offering.
- Viant Technology, an advertising software company, in its UP-C initial public offering.
- Rubicon Technologies, LLC, an innovative software platform that provides smart waste and recycling solutions for businesses and governments worldwide, in its merger with Founder SPAC, a publicly traded special purpose acquisition company, through which Rubicon became a publicly listed company.
- Ziff Davis, Inc., and Consensus Cloud Solutions, Inc., in the spin-off of Consensus from Ziff Davis.
- Spectra Energy, as tax counsel, in the contribution of substantial operating assets to DCP Midstream Partners, LP.

Selected Sports, Media, Entertainment, and Individual Experience

- Affiliates of the New York Yankees and the Dallas Cowboys:
  - Yankee Global Enterprises, the holding company of the New York Yankees, in its $2.6 billion financing agreement with Apollo Sports Capital.
  - Sale of a majority interest in Legends Hospitality, a sports and entertainment experiences company, to Sixth Street, and Legends Hospitality's subsequent acquisition of ASM Global, a live venue manager.
- Kevin Hart in his strategic partnership with Authentic Brands Group to establish a long-term platform for the ownership, management, and global expansion of the Kevin Hart brand.
- Irving Azoff, The Azoff Company, Global Music Rights, and Iconic Artists:
  - Global Music Rights and The Azoff Company in the sale of a significant stake in Global Music Rights to affiliates of Hellman & Friedman.
  - Iconic Artists Group in connection with a strategic investment by HPS Investment Partners.
  - Irving Azoff, an American entertainment executive, and Iconic Artists, an entertainment rights management company, in various confidential transactions and high-profile investments.

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- The Azoff Music Company and its affiliates in a wide variety of private transactions.

- Dulstar Entertainment Group, a privately held American limited liability company, in confidential tax advice related to a restructuring.

Selected Private Equity and Investment Firm Experience

- RedBird Capital Partners and its affiliates:
  - Five-year strategic partnership with the Big 12 Conference, the first of its kind in collegiate athletics.
  - All3Media and RedBird IMI in the merger of Banijay Entertainment and All3Media.
  - RedBird IMI's £1.15 billion acquisition of All3Media, a leading independent television production and distribution company, from its joint owners, Warner Bros. Discovery, Inc., and Liberty Global Ltd.
  - Formation of RedBird IMI, its joint venture with International Media Investments.
  - Investment in Hidden Pigeon Company, a joint venture with Stampede Ventures and the children's author Mo Willems.
- Elliott Investment Management L.P. and its private equity affiliate, Evergreen Coast Capital:
  - Elliott's sale of athenahealth, a provider of cloud-based enterprise software solutions for medical groups and health systems, to Hellman & Friedman and Bain Capital.
  - Evergreen's $16 billion acquisition, with a consortium of investors, of Nielsen Holdings plc, a global audience measurement, data, and analytics company.
  - Evergreen's acquisition, with Siris Capital Group, of Travelport Worldwide Limited, a travel technology company.
  - Gigamon Inc., an Evergreen portfolio company and network visibility and traffic monitoring technology vendor, in its $990 million senior secured credit facility, comprising a $940 million term loan facility and a $50 million revolving credit facility.
- Sculptor Capital Management, a global alternative asset manager, as special tax counsel in its sale process, culminating in a take-private acquisition by Rithm Capital Corp., a real estate and financial sector asset manager.
- L Catterton:
  - Acquisition of Del Frisco's Restaurant Group in a going-private transaction.
  - Investment in NCL Corporation Ltd.'s $400 million private placement of senior notes exchangeable into ordinary shares of its parent, Norwegian Cruise Line Holdings Ltd.

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