

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 30 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

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 Practising 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:

- Elliott Investment Management L.P., in its sale of athenahealth, a provider of cloud-based enterprise software solutions for medical groups and health systems, to Hellman & Friedman and Bain Capital;
- Evergreen Coast Capital in the \$16 billion acquisition of Nielsen Holdings plc, a marketing services company providing demand analysis, product development, sales measurement and promotion strategies, by affiliates of Evergreen Coast Capital and a consortium of investors;
- Evergreen Coast Capital in the acquisition of Travelport Worldwide Limited, a travel technology company, by affiliates of Siris Capital Group and Evergreen Coast Capital;
- Gigamon Inc., a network visibility and traffic monitoring technology vendor and portfolio company of Evergreen Coast Capital, in connection with a \$990 million senior secured credit facility, comprised of a \$940 million term loan facility and \$50 million revolving credit facility;
- Cargill, Incorporated, provider of agricultural products, on the tax aspects of Cargill and Continental Grain's acquisition of Sanderson Farms;
- Phillips 66 as special tax counsel on the realignment of its economic and governance interests in DCP Midstream, LLC and Gray Oak Pipeline, LLC through the merger of existing joint ventures owned with Enbridge Inc.;
- VMware,
 - provider of virtualization and IT solutions, in its spin-off transaction;
 - in its acquisition by Broadcom;
- Lennar Homes of California as special tax counsel in wide-range of "life event" corporate transactions, including the spin-off of a non-core business to help Lennar become a "land-light" homebuilder;
- Exceleerate Energy, Inc., a U.S.-based LNG company, in its 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, that resulted in Rubicon's becoming a publicly listed company;
- Viant Technology, an advertising software company, in its UP-C initial public offering;
- The parties in the completed spin-off of Consensus Cloud Solutions, Inc. from Ziff Davis, Inc.;
- L Catterton;

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- in the acquisition of Del Frisco's Restaurant Group in a going-private transaction;
- in its investment in NCL Corporation Ltd.'s second public offering. NCL is a subsidiary of Norwegian Cruise Line Holdings Ltd.;
- Spectra Energy as tax counsel in connection with the contribution of substantial operating assets to DCP Midstream Partners, LP;
- Chobani, a food and beverage company known for its Greek yogurt, on its U.S. \$900 million acquisition of La Colombe, an independent coffee roaster;
- RedBird Capital Partners:
 - investment in Hidden Pigeon Holdings, LLC, a joint venture with Stampede Studios and the noted children's author Mo Willem
 - joint venture between RedBird Capital Partners and International Media;
 - investments on its acquisition of All3Media, a leading independent television production and distribution company, from its joint owners, Warner Bros. Discovery, Inc. and Liberty Global Ltd. for £1.15 billion;
- Affiliates of the Dallas Cowboys and New York Yankees sports franchises on the acquisition by Legends, a sports and entertainment experiences company, of ASM Global, a live venue manager;
- Sculptor Capital, a global alternative asset manager, as tax counsel on its acquisition by Rithm Capital, a real estate and financial sector asset manager;
- Irving Azoff, an American entertainment executive, and Iconic Artists, an entertainment rights management company, in various confidential transactions and high profile investments;
- The Azoff Music Company and its affiliate in a wide variety of private transactions;
- Dulstar Entertainment Group, privately held American limited liability company, in confidential tax advice related to restructuring;
- 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.

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