Edward S. Wei

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New York



Edward S. Wei is a partner in the New York office of Gibson Dunn and member of the Tax Practice Group. Edward's practice focuses on a wide range of U.S. and international tax matters, such as public company spin-offs, mergers, acquisitions and joint ventures (including de-SPAC transactions), private equity, bankruptcy and out-of-court restructurings, debt and equity capital markets (including issuances involving SPAC and UP-C structures), and real estate transactions.

The Legal 500 has recognized Edward as a "Next Generation Lawyer" in both the "U.S. Tax (Non-Contentious)" and "International Tax" categories.

Edward received a J.D., *cum laude*, from Harvard Law School, an LL.M. from the University of Cambridge (Jesus College) and a B.A., *summa cum laude* and Phi Beta Kappa, from Columbia University. He is admitted to practice in the State of New York.

Representative Matters*

Public Company Spin-Offs, Split-Offs and Reverse Morris Trusts (RMT)

- Procter & Gamble in its split-off and tax-free merger of its Specialty Beauty business with Coty in a Reverse Morris Trust transaction valued at $12.5 billion.
- Procter & Gamble in the tax-free exchange of its Duracell business for Procter & Gamble shares held by Berkshire Hathaway valued at $4.7 billion.
- Procter & Gamble in its proposed tax-free distribution and acquisition of its snack business (Pringles) by Diamond Foods valued at $2.3 billion.
- Weyerhaeuser Company in its distribution and acquisition of its fine paper business by Domtar in a Reverse Morris Trust transaction valued at $3.3 billion.
- Élan Pharmaceuticals in its demerger of Prothena Corporation PLC.
- Time Warner in its split-off of the Atlanta Braves and other assets to Liberty Media valued at $1.5 billion.

Public Company Mergers, Acquisitions and Joint Ventures

- Motive Capital Corporation in its acquisition of Forge Global for $2 billion.
- AT&T in its sale of Playdemic Ltd. for $1.4 billion to Electronic Arts.
- Aerojet Rocketdyne in its acquisition by Lockheed Martin for $5 billion.
- StepStone Group in its acquisition of Greenspring Associates, a venture capital and growth equity firm, with $18.9 billion of assets under management.
- JP Morgan, Dell's financial advisor, in connection with Dell's $24.9 billion acquisition by Michael Dell and Silver Lake Partners.

Capabilities

Tax

Business Restructuring and Reorganization

Capital Markets

Investment Funds

Liability Management and Special Situations

Mergers and Acquisitions

Private Equity

Robotics

Credentials

Education

Harvard University - 2005 Juris Doctor

University of Cambridge, Jesus College - 2005 Master of Laws (LL.M.)

Columbia University - 2000 Bachelor of Arts

Admissions

New York Bar

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GIBSON DUNN

- Salix Pharmaceuticals in its $15.6 billion acquisition by Valeant Pharmaceuticals International.
- Procter & Gamble in its sale of the Pringles Group to Kellogg for $2.7 billion.
- Dayton Power and Light in its $4.6 billion sale to AES Corporation.
- Manor Care in its $6.3 billion acquisition by The Carlyle Group.
- Embarq in its $11.6 billion merger with CenturyTel.

Private Equity Sponsor Representations (including Fund Structuring, Co-Investments, Portfolio Company Add-ons and Leveraged Recapitalizations)

- CVC Capital Partners
- GCM Grosvenor
- Investcorp
- J.H. Whitney Capital Partners
- Littlejohn & Company

Debt Capital Markets

- Amazon, including its $18.5 billion bond offering.
- General Electric, including its $6 billion note offering and tender offer for $9 billion of notes.
- Marriott International, including its tender offer for up to $1 billion of notes.
- The Medicines Company in its offering of $402 million of convertible senior notes with a related “capped call” transaction.
- Cigna Corporation in its $900 million note offering.
- Howard Hughes Corporation in its $800 million note offering and tender offer for $750 million of notes.

Equity Capital Markets

- Petco Health and Wellness Company in its $993 million IPO of common stock and $528 million secondary sale of common stock by shareholders.
- StepStone Group in its $362 million IPO of common stock.
- Macondray Capital Acquisition Corp I in its $287 million IPO of common stock.
- FAST Acquisition Corp II in its $222 million IPO of common stock.
- TLG Acquisition One Corp in its $400 million IPO of common stock.
- Venice Brands Acquisition Corp I in its $150 million IPO of common stock.
- ATP Oil & Gas in its offering of convertible preferred stock.

Bankruptcies and Out-of-Court Restructurings

- Creditor representations include the lenders of:
    - 4L/Clover
    - Akorn
    - Alliance Healthcare
    - California Pizza Kitchen
    - Central Security Group (a.k.a. Alert 360)
    - Constellis

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- David’s Bridal
- Global Eagle Entertainment
- Homer City Funding
- INAP
- Mallinckrodt
- NPC
- Roust
- Skillsoft
- TNT Crane
- Town Sports

- Debtor representations include:
  - Vertis Holdings in its Chapter 11 case, including the Section 363 sale of substantially all of its assets to Quad/Graphics.
  - Northwest Hardwoods in its Chapter 11 case.

Real Estate

- Trinity Merger Corp in its $1.5 billion combination with Broadmark to create Broadmark Realty Capital, an internally managed, mortgage real estate investment trust (REIT).
- Ashford Hospitality Trust (REIT) in its $1.27 billion proposal to acquire FelCor Lodging Trust (REIT) and the related integration into the Up-REIT structure.
- Ashford Hospitality Prime (REIT) in its public offering of cumulative convertible preferred stock.
- Cindat Capital Management and China Cinda (HK) Asset Management in their investments in various U.S. real property, including 125 Greenwich Street, New York, 100 East 53rd Street, New York and 311 South Wacker Drive, Chicago.

**Certain representations were made by Edward prior to his association with Gibson Dunn.*

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