

Daniel A. Zygielbaum

Partner

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Washington, D.C.

Dan Zygielbaum is a partner in the Washington, D.C. office of Gibson, Dunn & Crutcher LLP. He practices in the firm's Tax Department and is also a member of the firm's REIT practice group.

Dan's practice focuses on tax planning for investment funds and real estate, including fund formations, continuation fund transactions, GP-stakes deals, fund recapitalizations, fund secondary transactions, REITs, real estate joint ventures, and cross-border real estate investments. He also advises clients on the tax aspects of financings, public and private M&A, joint ventures, and capital markets transactions, and has represented clients in tax audits and Congressional investigations. Dan's clients include private equity, real estate and venture fund sponsors, REITs, sovereign wealth funds, real estate investors, developers, managers, and lenders, and other public and private companies.

Dan graduated *cum laude* from Harvard Law School in 2010 and *cum laude* from the University of Maryland in 2004 with a degree in Finance and Economics.

He is admitted to practice in the District of Columbia and Maryland.

Selected Recent Representations Include:

- MGX on its participation in the \$10 billion Series J financing round of Databricks.
- SCI Capital Partners LP on its \$1.6 billion structured continuation vehicle transaction in partnership with funds managed by Apollo.
- Andros Capital Partners in its participation, as a lead investor, in a \$1.6 billion continuation fund with respect to HG Energy.
- Leonard Green & Partners on its private equity fund formations and continuation fund transactions.
- Corebridge Financial on its real estate investment funds and multiple GP-led secondaries and co-investments.
- EQT Exeter on its \$4.9 billion U.S. Value Add Industrial Fund, its \$3 billion U.S. Core Industrial Fund as well as other industrial, multifamily and office funds and separate accounts.
- Meridiam on its infrastructure transactions and fund formations.
- Faropoint Ventures on its infrastructure fund formations and joint ventures.
- Fairfield Residential on a variety of multifamily debt and equity funds and separate accounts.
- Investcorp on its acquisition of a 50% stake in Corsair Capital's infrastructure business.



Capabilities

Tax
Congressional Investigations
Investment Funds
Mergers and Acquisitions
Private Equity
Real Estate
Real Estate Investment Trust (REIT)

Credentials

Education

Harvard University - 2010 Juris Doctor
University of Maryland - 2004 Bachelor of Science

Admissions

Maryland Bar
District of Columbia Bar

- Investcorp on its U.S. private equity and real estate funds, joint ventures and separate accounts.
- Madison Realty Capital on its real estate debt and equity funds.
- Towers Watson on its \$18 billion merger of equals with Willis Group.
- CACI on its contested \$7.2 billion bid for CSRA.
- An institutional investor on the restructuring and conversion of its \$4 billion real estate portfolio into a private REIT.
- Rockpoint Group on the purchase of Spring Creek Towers, formerly known as Starrett City, the largest affordable housing community in the United States.
- CIM and its partner on the sale of the Hollywood & Highland Center in Los Angeles to a partnership between DJM Capital Partners, Inc. and Gaw Capital.

Publications and Presentations:

- *Continuation Funds: Tax Issues*, Practical Tax Strategies, January 2025. (Copyright 2025 Thomson Reuters/Tax & Accounting).
- Panelist: *Basis Issues Including Allocation of Liabilities – PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2023*.
- Panelist: *The Basics of Basis (Not Including Liabilities) – PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2022*.
- Panelist: *The Art of the Spinoff* – Gibson Dunn Webcast, January 28, 2021.
- *What Unique Tax and Structuring Challenges Do Qualified Opportunity Funds Present to Sponsors and Investors?*, Private Equity Law Report, June 25, 2019.
- *2016 Hot Topics in Partnerships and Real Estate*, Major Tax Planning: USC Law School Annual Institute on Federal Taxation, 2017.

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