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Webcast: Clean Energy Deals After the One Big Beautiful Bill Act

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Our lawyers unpack the evolving landscape of clean energy financing after the passage of the One Big Beautiful Bill Act (OBBBA) in a recorded webcast. This webcast delivers actionable insights on navigating the changes arising from the OBBBA and on structuring tax credit monetization transactions and managing risk post-OBBBA. Key topics include:

- · OBBBA-driven market shifts and developments
- Foreign entity of concern (FEOC) restrictions introduced under the OBBBA
- Structure of tax credit monetization transactions post-OBBBA

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PANELISTS: Matt Donnelly is a partner in the Washington, D.C. office of Gibson Dunn & Crutcher and a member of the firm's Tax Practice Group. Mr. Donnelly regularly advises clients on tax issues relating to the development, financing, acquisition and disposition of energy projects, with a particular emphasis on federal tax credit eligibility and monetization. He has advised investors and developers in connection with numerous wind energy projects and residential, C&I and utility-scale solar projects, as well as in connection with investments in energy storage, carbon capture technologies and electrochromic glass. Michael Cannon is a tax partner who dedicates the majority of his practice to energy, infrastructure and project finance tax matters, advising in connection with transactions involving a wide range of energy (both oil and gas, conventional power generation, and renewable energy) and other infrastructure assets. In addition to advising on mergers and acquisitions transactions, Michael has significant experience advising sponsors, tax-equity investors, and tax credit purchasers and sellers in connection with transactions designed monetize tax assets in connection with energy infrastructure investments. Jennifer Sabin is a partner in the New York office of Gibson, Dunn & Crutcher. She represents clients in a broad range of domestic and international tax matters, including taxable and tax-free mergers and acquisitions (public and private), spinoffs, joint ventures, financings, and restructurings. Her practice also includes formation of, and transactions undertaken by, private equity, hedge funds, and asset managers. In addition, Jennifer advises on various aspects of information reporting, including matters relating to the Foreign Account Tax Compliance Act. Nicholas Politan is a partner in the New York office of Gibson, Dunn & Crutcher, and Co-Chair of Gibson Dunn's Energy (Power and Renewables) Practice Group. Nick is also a member of the Finance Practice Group. Nick focuses his practice on domestic and cross-border energy-related transactions, including mergers and acquisitions, financings of all types, project

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development, construction and operation, and restructurings. He has particular experience in wind power, solar power, battery storage and other renewable technologies. He represents developers, sponsors, strategic investors and lenders in connection with these transactions. Daniel Alterbaum is a partner in the Mergers and Acquisitions and Private Equity Practice Groups, where he represents buyers, sellers, and investors in a wide variety of transactions in the private equity, fintech, renewable energy and infrastructure sectors. His experience includes joint ventures, acquisitions, divestitures and financings of wind and solar other renewable energy projects and project portfolio. He also represents issuers and investment funds in connection with venture capital, growth equity, and structured preferred equity investments in a variety of sectors. Josiah Bethards is an associate in the Dallas office of Gibson, Dunn & Crutcher and is a member of the firm's Tax Practice Group. Mr. Bethards represents clients in a broad range of tax matters, including public and private mergers and acquisitions, dispositions, financing transactions, joint ventures, cross-border transactions, and energy and infrastructure transactions, including tax equity financings and tax credit purchase and sale transactions. Mr. Bethards also has extensive experience advising sponsors and investors on clean energy tax credit qualification matters for a variety of technologies, including wind, solar, storage, clean fuels, nuclear, and carbon capture and sequestration, as well as other emerging technologies. © 2025 Gibson, Dunn & Crutcher LLP. All rights reserved. For contact and other information, please visit us at www.gibsondunn.com. Attorney Advertising: These materials were prepared for general informational purposes only based on information available at the time of publication and are not intended as, do not constitute, and should not be relied upon as, legal advice or a legal opinion on any specific facts or circumstances. Gibson Dunn (and its affiliates, attorneys, and employees) shall not have any liability in connection with any use of these materials. The sharing of these materials does not establish an attorney-client relationship with the recipient and should not be relied upon as an alternative for advice from qualified counsel. Please note that facts and circumstances may vary, and prior results do not guarantee a similar outcome.

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<u>Tax</u>

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