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Webcast: Hot Topics in Tax: Tax Considerations (and Complexities) Relating to Contingent Value Rights

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Join our lawyers for a recorded, 30-minute webcast covering several tax practice topics. The program is part of a series of quarterly webcasts designed to provide quick insights into emerging issues and practical advice on how to manage common tax problems. Topics discussed include:

- What is a Contingent Value Right (CVR)?
- What is the tax treatment of a CVR?
- What are some considerations relating to the use of CVRs in a tax-free reorganization?

MCLE CREDIT INFORMATION: This program has been approved for credit in accordance with the requirements of the New York State Continuing Legal Education Board for a maximum of 0.5 credit hours in the area of professional practice. This course is approved for transitional/non-transitional credit. Gibson, Dunn & Crutcher LLP certifies that this activity has been approved for MCLE credit by the State Bar of California in the amount of 0.5 hours of general credit. Neither the Connecticut Judicial Branch nor the Commission on Minimum Continuing Legal Education approve or accredit CLE providers or activities. It is the opinion of this provider that this activity qualifies for up to 30 minutes toward your annual CLE requirement in Connecticut, including 0 hour(s) of ethics/professionalism.

PANELISTS: Pamela Lawrence Endreny is a partner in the New York office of Gibson Dunn and a Co-Chair of the firm's Tax Practice Group. Pamela represents clients in a broad range of U.S. tax matters. Her experience includes mergers and acquisitions, spin-offs, investment funds, joint ventures, financings, and capital markets transactions. **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), spin-offs, joint ventures, financings, capital markets transactions, and restructurings. Her practice also includes transactions undertaken by private equity, hedge funds, and asset managers. **Ryan Rott** is of counsel in the New York office of Gibson Dunn. He represents clients on a variety of domestic and international tax matters. Ryan advises on the tax aspects of private and public mergers and acquisitions, spin-offs, joint ventures, restructurings and financing transactions. He also has experience advising on initial public offerings using unique structures and strategies. © 2026 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

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