

# Michael J. Cardella

Skadden

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Tax



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## Education

LL.M., New York University  
School of Law, 2019

J.D., Harvard Law School, 2012  
(*cum laude*)

A.B., Princeton University, 2009  
(with honors)

## Bar Admissions

District of Columbia  
New York

Michael Cardella advises U.S. and international clients, both private and public, on a range of U.S. income tax matters, including the tax aspects of mergers and acquisitions, divestitures, joint ventures and other tax-efficient transactions. He also regularly advises on the tax aspects of financings and capital markets transactions.

Mr. Cardella has significant experience advising clients in connection with tax-efficient spin-offs, as well as mergers and acquisitions prior to or following spin-off transactions.

Representative matters include:

- DuPont de Nemours, Inc. (f/k/a DowDuPont Inc.) and E. I. du Pont de Nemours and Company in multiple transactions, including: the \$130 billion merger-of-equals with The Dow Chemical Company and the \$42 billion spin-off of the resulting Materials Science Division, now named Dow Inc., as well as the \$21.6 billion spin-off of its Agricultural Division (now Corteva, Inc.); the \$1.6 billion sale of a portion of its crop protection business to FMC Corporation and the acquisition of substantially all of FMC's health and nutrition business; the \$45.4 billion merger of its Nutrition and Biosciences business with International Flavors & Fragrances in a reverse Morris trust transaction; its \$2.3 billion acquisition of Laird Performance Materials from Advent International Corporation; the \$11 billion divestiture of a majority of its Mobility & Materials segment to Celanese Corporation; the \$725 million sale of its trichlorosilane business and its stake in the Hemlock Semiconductor joint venture to Hemlock Semiconductor Operations, LLC; and the acquisition of Rogers Corporation for \$5.2 billion;
- Worldpay, Inc. (f/k/a Vantiv, Inc.) in its \$43 billion merger with Fidelity National Information Services, Inc. and its prior \$10 billion acquisition of Worldpay Group plc;
- Red Hat, Inc. in its \$34 billion acquisition by International Business Machines Corporation;
- Rockwell Collins Inc. in its \$30 billion acquisition by United Technologies Corporation and its earlier \$6.4 billion acquisition of B/E Aerospace Inc.;
- GCI Liberty, Inc. in its \$8.7 billion acquisition by Liberty Broadband Corporation;
- Liberty Expedia Holdings, Inc. in its acquisition by Expedia Group, Inc.;
- Liberty Interactive Corporation in its acquisition and tax-free split-off of General Communication, Inc.;
- funds advised by Apex Partners in the acquisitions of: CyberGrants from Waud Capital Partners L.L.C.; EveryAction from Insight Ventures; Social Solutions from Vista Equity Partners to form a social good software platform; and the combined company's subsequent acquisition of Network for Good, Inc.;
- HPS Investment Partners in its \$1.2 billion acquisition of Spectrum Automotive; investment in Authentic Brands Group at an enterprise value of \$12.7 billion; and \$300 million acquisition of Marlin Business Services Corp.; and
- Spotify Technology S.A. in its acquisitions of Chartable, Inc., Betty Labs Inc., In Defense of Growth Incorporated (doing business as Podzsights), Podz Inc. and Findaway World, LLC.