

Partner, Chicago

Tax



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Education

J.D., University of Iowa College of Law, 2009 (with highest distinction; Order of the Coif; Managing Editor, *Iowa Law Review*)

B.A., Dakota Wesleyan University, 2006 (*summa cum laude*)

Bar Admissions

Illinois

Nick Gianou represents clients on a wide range of tax matters, including partnership transactions, public and private mergers and acquisitions, initial public and other debt and equity offerings, real estate investment trusts (REITs), regulated investment companies (RICs), restructuring transactions, and investments by sovereign wealth funds and other foreign investors in the United States, including under the Foreign Investment in Real Property Tax Act (FIRPTA).

Mr. Gianou has advised private equity funds, venture capital funds, hedge funds and real estate investment funds in connection with fund formation transactions, acquisitions and dispositions, and restructurings. Mr. Gianou has advised numerous investment banks as underwriters in offerings by REITs, RICs and other companies. Mr. Gianou also has helped clients obtain private letter rulings from the Internal Revenue Service (IRS) regarding numerous REIT and other matters.

Clients Mr. Gianou has advised include Aflac Incorporated; AGNC Investment Corp.; Arbor Realty Trust, Inc.; BlackRock Financial Management, Inc.; Brookdale Senior Living Inc.; DigitalBridge, Inc. (f/k/a NorthStar Asset Management Group, Inc.); Crown Castle Inc.; CyrusOne Inc.; Drive Shack Inc. (f/k/a Newcastle Investment Corp); EG Group; Fortress Investment Group LLC; Gabelli Asset Management, Inc.; the Government of Singapore Investment Corporation Pte Ltd; Granite Point Mortgage Trust Inc.; HPS Investment Partners, LLC; Hudson Advisors, LLC; Neuberger Berman Group LLC; New Fortress Energy, LLC; New Senior Investment Group Inc.; Nuveen Investments, Inc.; One Main Holdings, Inc.; PIMCO; PotlatchDeltic Corp.; Prospect Capital Corporation; Qatar Investment Authority; Queensland Investment Corporation; Rithm Capital Corp. (f/k/a New Residential Investment Corp.); Silver Creek Capital Management; Swank Capital, LLC; and Unibail-Rodamco-Westfield.

Mr. Gianou has been selected for inclusion repeatedly in *Chambers USA*. He also has been ranked as Highly Regarded in *ITR World Tax* and was named one of *Law360's* 2021 Rising Stars, which recognizes top "attorneys under 40 whose legal accomplishments transcend their age."