

Partner, Palo Alto

Tax



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Education

J.D., Columbia Law School, 2006
(Kent Scholar)

B.S., State University of New York,
Albany, 2003 (*summa cum laude*)

Bar Admissions

California
New York

Selected Publications

"New Proposed Regulations Aim To
Overhaul Tax-Free Spin-Off Rules,"
Skadden Publication, January 23, 2025

"What Updated PLR Procedure May
Mean for Stock Spin-Offs," *Law360*,
May 29, 2024

"New IRS Ruling Guidelines
Significantly Impact Tax-Free Spin-
Offs," *Skadden Publication*, May 17,
2024

"Tax Court Holds Indirect Grant of
Profits Interest To Be Non-Taxable,
Citing IRS Guidance," *Skadden
Publication*, May 11, 2023

Nathan Giesselman is head of Skadden's West Coast Tax Group. He advises public and private clients in a variety of internal and third-party transactions, with a particular focus on international planning for multinational clients; cross-border acquisition, disposition and restructuring transactions for both U.S. and international clients; and tax planning for private equity and entertainment industry clients.

In recognition of Mr. Giesselman's work, he has been honored by numerous leading industry outlets, including:

- annually in *Chambers USA*, in which a client commentator described him as "an outstanding technical lawyer with excellent client service ... who is extremely responsive and understands how to get to a solution"
- *The American Lawyer* as one of its inaugural Trailblazers of the West and Lawdragon as one of its 500 Leading Dealmakers in America and 500 Leading Global Tax Lawyers
- *The Legal 500 U.S.*, *Euromoney's Rising Stars Expert Guide* and *Law360*, which also has named him a Tax MVP and a Rising Star
- *MergerLinks* as one of its Dealmakers and Top Tax Lawyers in North America
- *Bloomberg* as a winner of its Tax Portfolio Author of the Year Award
- the *Daily Journal* as one of its Top 40 Under 40 and as a key member of the deal team recognized with California Lawyer Attorney of the Year (CLAY) award for innovative work on behalf of Intel Corporation in its acquisition of Mobileye N.V.

Significant representations include:

- Intel Corporation in its:
 - pending \$8.75 billion sale of a 51% stake in Altera Corporation to Silver Lake
 - agreement with Brookfield Infrastructure L.P. to jointly invest \$30 billion to create a first-of-its-kind Semiconductor Co-Investment Program that introduces a new funding model to the semiconductor industry
 - \$990 million initial public offering of Class A common stock on Nasdaq of Mobileye, and in a concurrent \$100 million private placement of Mobileye's Class A common stock
 - \$15.3 billion acquisition of Mobileye, N.V.
 - proposed (but terminated) \$5.4 billion acquisition of Tower Semiconductor
 - \$4.2 billion joint venture with TPG Capital, L.P. to form the independent cybersecurity company McAfee
 - \$1 billion sale of its smartphone modem business to Apple Inc.
 - \$150 million sale of its home gateway platform division to MaxLinear, Inc.
 - sale of its Wind River subsidiary to TPG

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- E.I. du Pont de Nemours and Company in its:
 - \$130 billion merger of equals with The Dow Chemical Company. This deal was awarded the Americas M&A Deal of the Year at the 2016 *International Tax Review* Americas Awards
 - sale of a portion of its crop protection business to FMC Corporation
 - \$7.4 billion acquisition of Danisco
 - \$4.9 billion sale of DuPont Performance Coatings
 - its spin-off of The Chemours Company
 - various debt offerings
 - DuPont de Nemours, Inc. in its:
 - tax-free separation of its electronics business into an independent, publicly traded company
 - \$45.4 billion spin-off and merger of its Nutrition & Biosciences business with International Flavors & Fragrances Inc.
 - spin-off of its Agricultural Division (now Corteva, Inc.) and the debut of DuPont as a standalone company
 - \$2.3 billion acquisition of Laird Performance Materials
 - \$5.2 billion acquisition of Rogers Corporation
 - \$1.8 billion sale of an 80.1% stake in its Delrin acetal homopolymer business to TJC LP
 - spin-off of its Materials Science Division, which was renamed Dow
 - \$725 million sale of its trichlorosilane business to Hemlock Semiconductor and the sale of its stake in the Hemlock joint ventures
 - \$6.25 billion offering of senior unsecured notes for Nutrition & Biosciences, Inc.
 - Elon Musk in his \$44 billion acquisition of Twitter, Inc.
 - ANSYS in its acquisition by Synopsys at an enterprise value of \$35 billion
 - Splunk Inc. in its \$28 billion acquisition by Cisco Systems, Inc.
 - Entegris, Inc. in its pending \$6.5 billion acquisition of CMC Materials, Inc.
 - Scopely, Inc. in its:
 - \$4.9 billion acquisition by Savvy Gaming Group
 - \$1 billion acquisition of GSN Games, Inc.
 - International Flavors & Fragrances Inc. in its:
 - \$2.85 billion sale of its pharma solutions business unit to Roquette Frères S.A.
 - \$810 million sale of its cosmetic ingredients unit to Clariant AG
 - ServiceNow, Inc. in its \$2.85 billion acquisition of Moveworks, Inc.
 - Electronic Arts Inc. in its \$1.4 billion acquisition of Playdemic Ltd. from Warner Bros. Games and AT&T Inc.
 - Western Digital Corporation in the separation of its HDD and flash businesses to create two independent, public companies
 - Viking Holdings Ltd. in its \$1.69 billion initial public offering of ordinary shares on the New York Stock Exchange
 - Visa Inc. in:
 - its \$2.2 billion acquisition of open banking platform Tink AB
 - \$1 billion acquisition of Pismo
 - in the tax aspects of its \$23.4 billion acquisition and integration of Visa Europe Limited; its \$1.4 billion sale of a 51% stake in Prisma Medios de Pago; and its proposed (but terminated) \$5.3 billion acquisition of Plaid Inc.
 - Netflix, Inc. in its acquisitions of Animal Logic, The Roald Dahl Story Company Limited and Scanline VFX
 - Hg funds in numerous transactions, including the \$3 billion acquisition of AuditBoard, Inc.
 - Livongo Health in its \$18.5 billion sale to Teladoc
 - Proofpoint in its \$12.3 billion sale to Thoma Bravo
 - Coherent in its initially announced \$5.7 billion sale to Lumentum, followed by Coherent's subsequent responses to competing acquisition proposals from MKS Instruments, II-VI and Lumentum in a three-party bidding war culminating in Coherent's \$7 billion sale to II-VI
 - Broadcom Corporation in its \$37 billion acquisition by Avago Technologies Limited
 - Xperi Corporation in its \$3 billion merger with TiVo Corporation
 - Edwards Lifesciences Corporation in the \$4.2 billion sale of its critical care product group to Becton, Dickinson and Company
 - Theravance Inc. and Theravance Biopharma Inc.:
 - in the separation of the company into two publicly traded companies, Theravance and Theravance Biopharma
 - in the \$1.5 billion sale of its TRELEGY ELLIPTA royalty interests to Royalty Pharma plc
 - in a \$450 million royalty monetization private placement
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- in connection with the offering and sale by GlaxoSmithKline plc, acting through its subsidiary GSK Finance (No.3) plc, of \$280 million of senior notes due 2023 exchangeable into ordinary shares of Theravance Biopharma held by GSK and its affiliates
 - in a \$400 million royalty monetization private placement
 - Hewlett Packard Enterprise Company in the spin-off of its enterprise services business and its merger with Computer Sciences Corp., as well as the spin-off of its software business and its combination with Micro Focus International plc
 - Trinity Industries, Inc. in its spin-off of Arcosa, Inc.
 - Cavium, Inc. in its \$1.4 billion acquisition of QLogic Corp. and in its \$6 billion acquisition by Marvell Technology Group Ltd.
 - beIN Media Group in its \$375 million sale of a 49% stake in Miramax, LLC to ViacomCBS Inc.
 - United Talent Agency in its:
 - acquisition of baseball talent agency REP 1 Baseball
 - acquisition of European soccer agency Representatives of Outstanding Footballers (ROOF)
 - investment in Klutch Sports Group, LLC
 - sale of minority stakes in the agency to PSP and Investcorp
 - acquisition of two esports talent and marketing agencies
 - acquisition of DBA Media
 - acquisition of electronic music-focused Circle Talent Agency
 - acquisition of a stake in Core Media Group
 - acquisitions of AGM Securities and Greater Talent Network
 - acquisitions of Revolution Sports and Tidal Sports Group, LLC
 - The Carlyle Group in its sale of a stake in Ithaca Holdings as part of Ithaca's \$1.1 billion acquisition by HYBE
 - Hewlett-Packard Co. in the tax aspects of its separation into two companies, Hewlett Packard Enterprise Company and HP Inc.
 - Hexaware Technologies Limited in its:
 - \$182 million acquisition of Mobiquity Inc.
 - acquisition of Softcrylic, LLC
 - Pfizer Inc. in its integration of Wyeth and its initial public offering of Zoetis Inc.
 - Westfield Corporation in its \$25 billion acquisition by Unibail-Rodamco SE and in the separation of its OneMarket business line
 - Activision Blizzard Inc. in its \$75 billion acquisition by Microsoft Corporation and in its \$5.8 billion repurchase of shares from Vivendi
 - Nokia Corporation in the \$7.2 billion sale of its devices and services business to Microsoft Corporation
 - SanDisk Corporation in its \$19 billion acquisition by Western Digital Corporation and its \$1.1 billion acquisition of Fusion-io
 - Viking Cruises Ltd. in its \$500 million investment from TPG Capital, L.P. and Canada Pension Plan Investment Board; and its \$675 million Rule 144A/Regulation S high-yield offering of 13.000% senior secured notes due 2025
 - Xilinx, Inc. in its \$49 billion acquisition by Advanced Micro Devices, Inc. and in its offering of \$750 million of 2.375% senior notes due 2030
- Mr. Giesselman also has represented U.S. and international investment banking clients on complex structured transactions and proprietary trades. He has been published in *Tax Notes* and *CCH International Tax Journal*.
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