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Education

J.D., Yale Law School, 2018
M.B.A., Yale School of Management, 2018
A.B., Dartmouth College, 2015

Bar Admissions

California
Illinois
District of Columbia

Tatsuro Yamamura represents large U.S. and multinational companies in a broad range of tax matters, including tax planning and in connection with mergers and acquisitions and other third-party transactions.

Mr. Yamamura regularly counsels on domestic and cross-border tax issues, including post-acquisition integration, internal restructurings and matters involving financial institutions. He also has extensive experience advising clients on a variety of international tax issues, including inbound tax planning, redomiciliation transactions, the base erosion and anti-abuse tax (BEAT) planning, transfer pricing, subpart F income and foreign tax credit utilization.

Mr. Yamamura also frequently represents clients in connection with various corporate transactions, including mergers, acquisitions, cross-border deals, deals involving financially troubled businesses, and spin-offs and other tax-efficient divestitures.

Representative experience in **mergers and acquisitions** and **spin-offs** includes advising:

- **Spirit AeroSystems Holdings, Inc.** on its \$8.3 billion acquisition by The Boeing Company
- **MasterBrand, Inc.** on its acquisition of American Woodmark Corporation at an enterprise value of \$3.6 billion
- **Intelsat S.A.** on its \$3.1 billion acquisition by SES S.A.
- **Cardinal Health, Inc.** on its \$2.8 billion acquisition of a majority stake in GI Alliance (GIA) from GIA physicians and funds managed by affiliates of Apollo Global Management, Inc.
- **Kaman Corporation** on its \$1.8 billion going-private acquisition by Arcline Investment Management LP
- **ONEOK, Inc.** on its \$1.2 billion sale of three interstate natural gas pipeline systems to DT Midstream, Inc.
- **Becton, Dickinson and Company** on the tax aspects of:
 - the spin-off and merger of its biosciences and diagnostic solutions business with Waters Corporation via a Reverse Morris Trust transaction
 - the tax-free spin-off of its diabetes care business into an independent, publicly traded company called Embecta Corp.
- **The Magnum Ice Cream Company N.V.** on its \$9.1 billion separation, demerger and spin-off from Unilever PLC

Mr. Yamamura has also advised on the **tax aspects of troubled company restructuring matters** such as:

- **Castlelake, L.P.** on its investment as part of a consortium of bidders for a \$1.2 billion debt and equity investment in the reorganized Scandinavian Airlines to be implemented pursuant to a Chapter 11 plan and Swedish reorganization proceeding
- **Oaktree Capital Management, L.P.** in connection with the comprehensive recapitalization of its investment in Neovia Logistics Services, LLC. and substantial deleveraging of the Neovia's balance sheet through the equitization of \$420 million of debt

In recognition of his work, Mr. Yamamura has been repeatedly named one of *Best Lawyers'* Ones To Watch in America.