



## Alexander Anderson

Partner

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Alex Anderson focuses his practice on US federal and state income tax law, with an emphasis on mergers and acquisitions, bankruptcy and financial restructuring transactions, financing transactions, investment funds, cross-border tax planning, securities offerings, investment fund structuring, aviation and equipment finance, and inbound and outbound investment structures. Alex is recognized by *Chambers USA* and *The Legal 500 United States* as a leading tax lawyer.

In addition to his commercial work, Alex has dedicated significant time to pro bono matters and has been recognized by the New York State Bar Association as an "Empire State Counsel" for his commitment to pro bono on behalf of low-income and vulnerable clients. He has counseled numerous artists, playwrights, filmmakers, musicians, small and micro-business owners and entrepreneurs on a pro bono basis in support of their for-profit and not-for-profit entity formations, conflict-of-interest policies, and applications for tax-exempt status.

## Experience

### Restructurings

- **Ad hoc group of term lenders** in the Chapter 11 case of Belk, Inc. in a deal supported by all major lender groups to consensually restructure through a one-day prepackaged Chapter 11 filing
- Specialty retailer **Francesca's Holdings Corporation** in its Chapter 11 proceeding, which includes its sale to TerraMar Capital LLC

## Admissions

### Bar Admissions

New York

## Education

University of Michigan Law School,  
J.D., 1999

Boston College, B.A., 1996

- **First lien lenders** to gym chain 24 Hour Fitness in the financial restructuring of over US\$1.2 billion of funded debt through which the group became majority owners of the reorganized company
- **Funds managed by Franklin Advisers** as majority lenders under the debtor-in-possession financing facility and eventual majority owners of Appvion Inc. pursuant to a credit bid for Appvion's assets in Chapter 11
- **CST Industries**, the world's largest and leading tank and dome manufacturer, and two affiliated debtors, as lead debtors' counsel in connection with their Chapter 11 proceedings
- **DNB Bank ASA** as a prepetition lender and debtor-in-possession lender in connection with the Chapter 11 bankruptcy of GulfMark Offshore Inc.
- **Republic Airways Holdings Inc.** in its Chapter 11 proceedings and successful plan of reorganization
- **Delta Petroleum Corporation** in its Chapter 11 filing and plan of reorganization that involved the formation of a joint venture company with Laramie II LLC
- **Credit Suisse AG** in Zurich on its participation in a \$1.4 billion syndicated loan as well as a \$75 million bilateral facility against Excel Maritime and 40 of its affiliates amid the Greek shipping company's descent into bankruptcy
- **Trident Resources Corporation** in its Chapter 11 restructuring
- **Strategic Value Partners** as co-lead investor with Angelo, Gordon & Company in the restructuring of NextMedia Group Inc.
- **Avenue Capital** as lead investor in the restructuring of Ion Media Networks
- **Avenue Capital** as lead investor in the restructuring of MagnaChip Semiconductor Corporation
- The **Official Committee of Unsecured Creditors of Mirant Energy, LLC** in its Chapter 11 restructuring
- **Northwest Airlines Corporation** in its Chapter 11 restructuring
- **Credit Suisse First Boston Corporation**, the largest holder of bonds issued by Panda, an electric power generator, in the restructuring of Panda and its corporate parent
- The **bondholders committee** in connection with the restructuring of Spanish telecom Jazztel plc
- The **informal bondholders committee** in the restructuring of Arch Wireless, Inc.
- **Casual Male** in its Chapter 11 liquidation and related asset sales
- **Lodgian Inc.** in its Chapter 11 restructuring
- **Geneva Steel Company** in its Chapter 11 restructuring
- Numerous investment banks, private equity funds, hedge funds, creditors' committees and debtors in connection with financial restructuring transactions, including the provision of debtor-in-possession financing and equity backstop commitments

### Mergers & Acquisitions

- **Genius Sports Ltd. (NYSE: GENI)** on its US\$200 million acquisition of software company Second Spectrum, a leading provider of cutting-edge data tracking and visualization solutions. Alex advised on transaction structuring alternatives, qualification as a tax-free reorganization, and multi-jurisdictional tax issues.
- **Genstar Capital** on its acquisition of Brook + Whittle, a leading provider of sustainable labeling solutions serving growth-oriented consumer end markets, from private equity firm TruArc Partners

- **Diversis Capital** in its sale of cloud-based software company ArrowStream, Inc. to private equity company Tailwind Capital
- **Palladium Equity Partners, LLC** in its acquisition of Envoy Global, a tech-enabled employment immigration services provider. Alex led tax-related matters on the acquisition, structuring, rollover terms, and post-closing governance structure.
- **Platinum Equity Advisors, LLC** in its acquisition of Paramount Global Surfaces, Inc., a developer, importer, and distributor of premium porcelain and other tile surfaces
- **PMC Capital Group, LLC**, a Los Angeles-based private equity firm, in its acquisition of StyroChem Canada, Ltd. from WinCup, Inc. StyroChem is a leading manufacturer of expandable polystyrene grades used in food service, packaging, construction, casting, and specialty applications with over US\$100 million of revenue.
- **Private equity fund manager** in its acquisition of a regional pharmacy chain, as well as the structuring of its corporate platform to facilitate roll-up acquisitions of other regional pharmacy companies
- **Subsidiary of global trading company** in sale of its food business unit to leading specialty food importer
- **Private investment firm** in various acquisitions, including of gym franchises, a software solutions company, and a wine and spirits company
- Private equity firm **TELEO Capital Management, LLC** in acquiring an onboard services and supply chain software solutions business from e-gatematrix LLC
- Consumer storage and commercial cleaning products company **American Plastics, LLC**, a portfolio company of Highview Capital, LLC and Victory Park Capital Advisors, LLC, in its acquisition of Centrex Plastics, LLC and Creative Plastic Concepts
- Carolina Panthers (NFL) owner **David Tepper** in his winning bid to secure Major League Soccer (MLS) expansion team Charlotte Football Club
- **Todd Boehly**, Co-Founder, Chairman and CEO of the Eldridge holding company, in his acquisition of a minority interest in the Los Angeles Lakers NBA franchise
- **Health-E Commerce**, an online pre-tax health and wellness shopping platform in its sale to private equity firm Beecken Petty O'Keefe & Co.
- **ConvergeOne (Nasdaq: CVON)**, a Global IT services provider, in its recent agreement to acquire VT Consolidated, Inc. (Venture Technologies)
- **Sandbridge Capital** and **Thom Browne, Inc.** in the sale of an 85 percent stake in American fashion design house Thom Browne to the Italian luxury company Ermenegildo Zegna Group
- **Marlin Equity Partners** in its acquisition of FrontStream, Inc., a leading provider of software solutions for non-profit fundraising and corporate giving
- **Endeavor Global Marketing**, the cultural marketing division of famed Hollywood agency Endeavor, in its acquisition of full-service branding and marketing firm 160over90
- **LaLiga**, the Spanish soccer league, in its joint venture with Relevent Sports to commercialize its media, sponsorship, and licensing rights in North America
- **ITT Corporation** in its acquisition of Hartzell Aerospace, a California-based parts designer and manufacturer

- **Brambles Ltd.** in a \$115 million sale of its Transport Management System (TMS), LeanLogistics, to UK-based Kewill Inc., a global provider of supply-chain software New York City
- **Epic Pharma** in its \$550 million sale to China's Humanwell Healthcare Group and New Jersey's PuraCap Pharmaceutical
- **Clinquest Group B.V.** in the sale of its US and Dutch subsidiaries to Accelovance Inc., a Rockville, Maryland-based global Contract Research Organization (CRO) focusing on oncology vaccines and general medicine clinical research
- **Chiltern**, a leading global contract research organization headquartered in the UK, in the acquisition of Pennsylvania- based Theorem Clinical Research
- **ITT Corporation** in its acquisition of Wolverine Automotive Holdings Inc., the parent company of Wolverine Advanced Materials LLC
- **Heartland Food Group (Heartland)** in its acquisition of the iconic artificial sweetener brand Splenda from Johnson & Johnson subsidiary McNeil Nutritionals with Centerbridge Partners who became a shareholder in Heartland as part of the transaction
- **Chindex International Inc.** in its sale to a buyer consortium consisting of an affiliate of US private equity firm TPG, an affiliate of Shanghai Fosun Pharmaceutical Group and the Chindex CEO
- **Cipla** in its acquisition of two US generic drug companies, InvaGen Pharmaceuticals Inc and Exelan Pharmaceuticals Inc., for \$550 million in cash
- **Greenbriar Equity Group** in its acquisition of a majority stake in SEKO Logistics, a leading provider of supply chain services
- **Kenner & Company Inc.** in the \$1.1 billion acquisition of Dynacast, a maker of precision die-cast components and a division of Melrose PLC
- **Merck & Company Inc.** in a \$9.5 billion acquisition of Cubist Pharmaceuticals Inc., an antibiotic manufacturer, and in a \$3.85 billion deal to buy Idenix Pharmaceuticals Inc., a biotechnology company developing drugs to cure hepatitis C
- **Zoetis Inc.** in the \$255 million acquisition of certain assets of Abbott Laboratories' veterinary division
- **Rockwood Holdings Inc.** in the sale of its titanium dioxide and performance additive businesses to Huntsman Corp. for \$1.33 billion
- **MediaNews Group Inc.** in its acquisition of 21st Century Newspaper Holdings LLC and its offering of \$125 million "high-yield" senior secured notes to fund the acquisition
- **Republic Airways** in its sale of Frontier Airlines to an affiliate of private equity firm Indigo Partners
- **Rockwood Holdings Inc.** in the sale of its clay-based additives business to Germany's Altana Group
- **Rockwood Holdings Inc.** in reaching an agreement to sell its titanium dioxide and performance additive businesses for \$1.1 billion
- **Greenbriar Equity Group** in its acquisition of railroad maintenance equipment and services company Nordco from the private equity arm of the Ontario Municipal Employees Retirement System
- **ACT Teleconferencing** in its sale to Premiere Global Services
- **Greenbriar Equity Group** in its acquisition of Transplace, the Texas logistics firm for the trucking industry, from an affiliate of CI Capital Partners, a New York-based private equity firm

- **Innovative Power Solutions**, a US manufacturer of electrical power generators and converters used primarily in military aircraft, in its sale to Zodiac Aerospace, a world leader in aeronautical equipment and systems headquartered in France
- **Greenbriar Equity Group LLC** in its acquisition of PetroChoice from KRG Capital
- **Benihana Inc.** in its acquisition by Angelo, Gordon & Co.
- **Cenveo Inc.** in the sale of its forms and business documents group to Ennis, Inc.
- **Mizkan Americas**, a leading condiment manufacturer, in its acquisition of Border Foods Inc. from Ares Capital
- **Bridas Corporation** in its \$7 billion acquisition of BP's stake in Pan American Energy
- **Royalty Pharma** in its joint acquisition of Cypress Bioscience Inc. with Ramius LLC
- **Max Capital Group Ltd.** in its merger with Harbor Point Re Ltd.
- **Marathon Acquisition Corporation** in its acquisition of Global Ship Lease Inc.
- **Pfizer Inc.** in its acquisition of Vicuron Pharmaceuticals Inc.
- **StorageTek** in its acquisition by Sun Microsystems Inc.
- **Procter & Gamble Company** in its acquisition of The Gillette Company
- **Pfizer Inc.** in its acquisition of Pharmacia Corp.
- **TeleCorp PCS Inc.** in its merger with AT&T Wireless Services Inc.
- The **Special Committee of the Board of Directors of the Houghton Mifflin Company** in Vivendi Universal's cash acquisition of Houghton Mifflin stock
- **Quaker Oats Company** in its merger with PepsiCo Inc.
- **TeleCorp PCS Inc.** in its double dummy merger with Tritel Inc. and simultaneous asset swap with AT&T
- Numerous investment banks, private equity funds and hedge funds in connection with their acquisition of portfolio companies and strategic investments

#### **Securities Offerings, Financing and Other Transactions**

- **TTM Technologies, Inc. (NASDAQ: TTMI)**, a leading global printed circuit board (PCB) manufacturer, on the execution of a definitive agreement to divest four manufacturing plants comprising substantially all of the assets of its Mobility business unit as a separate enterprise for US\$550 million in cash consideration
- **Franklin Advisers**, as investment manager, in a series of successful refinancing transactions aggregating more than US\$3 billion, relating to a large health care provider in the United States. These runway-enhancing transactions included an exchange and tender offer for a series of notes and a fully backstopped tack-on debt offering.
- **Major financial services institution** as administrative agent in a US\$500 million syndicated secured revolving credit facility for entertainment production company
- **Global investment firm** on its purchase of a portfolio of more than US\$500 million in prime fixed-rate consumer automobile loans secured by new and used cars and light trucks, and on the financing of the assets via a secured term loan
- **Financial services institution** on a US\$70 million secured credit facility to renowned production company, to finance streaming films and episodic content

- **Leading financial institution** in its tax equity investment in a wind power project developed by multinational energy company. The project is expected to be able to provide electricity to nearly 60,000 homes.
- **Multiple leading financial institutions** in connection with construction and tax equity bridge loans totaling approximately US\$170 million with regard to a solar power project
- **Global investment firm and venture capital firm** in a GP-led direct secondary transaction involving more than a dozen different fund vehicles selling interests in several VC-backed portfolio companies
- **Global investment firm** in a joint venture formed to hold equity-notes in an orphan company established to finance aircraft leased to one of the world's largest air carriers
- **Entertainment brand management company** in creation of, and multiple draw-downs under, a securitization facility to acquire and hold music rights from notable artists
- **Envy Gaming, Inc.** in the addition of multi-platinum, award-winning artist Post Malone to its ownership group
- **AMC Networks** as underwriters' counsel in connection with AMC's \$800 million senior notes offering and represented the joint lead arrangers, administrative agent and collateral agent in connection with AMC's \$1.25 billion senior secured credit facility
- **Air Lease Corporation** and the issuers in connection with a \$344.7 million offering that launched ALC's Thunderbolt platform
- **Tennenbaum Capital Partners LLC** in a \$100 million engine financing facility to Mesa Air Group Inc., a regional airline
- **Blackbird Capital I** in an \$800 million aircraft lease ABS securitization, the proceeds of which will be used by Blackbird to acquire a portfolio of 19 aircraft
- **Underwriting group** for an \$800 million public debt offering by CBS Corp. to repurchase shares and pay down short-term debt
- **United Airlines Inc.** in issuances of \$949 million pass-through trust certificates, series 2014-1 and \$929.3 million pass-through trust certificates, series 2013-1
- **Philippine Airlines Inc.** in connection with a \$9.5 billion order for 65 aircraft in what is the largest aviation purchase in Philippines history
- **Banco Regional SAECA**, one of Paraguay's largest banks, in its issuance of \$300 million senior notes due 2019
- **Wells Fargo Securities LLC** as initial purchaser and sole structuring agent in a \$636.21 million asset-backed securitization sponsored by Dublin-based Avolon Aerospace Leasing Limited
- **Air Lease Corporation** in connection with its inaugural financing with the Export-Import Bank of the United States
- **Goldman Sachs** as bookrunner and structuring agent in a \$587.5 million transaction involving Emirates and Doric — *Airfinance Journal's* "Innovative Deal of the Year"
- **Goldman Sachs** as arranger in connection with Guggenheim Partners' purchase of \$1 billion worth of aviation loans from AerCap Holdings — *Airfinance Journal's* "Capital Markets Deal of the Year"
- **Wells Fargo Bank N.A.** in the formation of its aircraft leasing joint venture with Dublin-based Avolon—*Airfinance Journal's* "Equity Deal of the Year"



- **Syndicate of major financial institutions** in connection with a \$500 million senior secured trade-related facility agreement for the Brazilian producer and Macao trading subsidiaries of Sateri International Group
- **Major Brazilian steel conglomerate** as borrower in connection with a \$3 billion revolving credit facility transaction
- **HSBC Securities Inc.** and **Société Générale** as joint leader arrangers in two loan facility transactions for a Brazilian pulp and paper group aggregating \$2.65 billion BNP Paribas, Goldman Sachs and JPMorgan as lead underwriters in the public offer of \$500 million of debt securities of Viacom Inc.
- **Cenveo Corporation** in the private placement of \$225 million high-yield debt securities and \$75 million of exchangeable debt securities placed by Bank of America, and the simultaneous tender offer for three series of high-yield debt securities
- **Morgan Stanley et al.** as lead underwriters in the public offering of \$750 million of debt securities of Viacom Inc.
- **Lorillard Inc.** in the public offering of \$500 million senior notes
- **Alterra Finance LLC** in its offering of \$350 million aggregate principal amount senior notes
- **Greenlight Capital Re Ltd.** in its initial public offering
- **TeleCorp PCS Inc.** and **Tritel Inc.** in multiple high-yield debt offerings totaling over \$1 billion
- Corporations, partnerships and high net-worth individuals in connection with their Internal Revenue Service ruling requests, audit preparation and defense and other tax controversy matters

## Professional Activities

### Member

- New York State Bar Association, Tax Section

### Author

- “Carried Interest Tax Rules Could Bring Legal Fights for Treasury,” *Bloomberg Tax* (August 2020)
- “Structuring Carried Interest After U.S. Tax Reform,” *Bloomberg Tax* (September 2018), Tax Management Memorandum, Vol. 59. No. 21 (October 15, 2018) (expanded version)
- “A Guide to the New, Improved Section 355(e) Regulations,” *Mergers and Acquisitions*, 3, no. 4 (August 2002), Swartz, Linda Z. and Alexander F. Anderson
- “New, Improved ‘Anti-Morris Trust’ Regulations Regarding Tax-Free Spin-offs and Related Mergers and Acquisitions,” *The M&A Lawyer*, 5, no. 1 (May 2001), Swartz, Linda Z. and Alexander F. Anderson

### Speaker

- “Corporate Selection and Formation,” Bedford Stuyvesant Restoration Corporation Entrepreneurial Empowerment Workshop Series (May 2019)
- “Opportunity Zones in Sports,” Opal Group Real Estate Investment Summit 2019 (April 2019)
- “Carried Interests After TCJA,” USC Gould School of Law 2019 Tax Institute (January 2019)
- “Current Developments in Transportation Asset Backed Securitizations,” Committee of Banking Institutions on Taxation’s (CBIT) 46th Annual Fall Tax Day (November 2015)

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## Honors & Awards

- *Chambers USA*, Recognized Practitioner for Tax in New York (2016-2019)
- *The Legal 500 US*, Tax (2015-2018, 2020-2022)