

## Lawyers



### Jameson S. Lloyd

Partner

#### New York

T. +1-212-558-4000

F. +1-212-558-3588

lloydj@sullcrom.com

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#### PRACTICES & CAPABILITIES

**Tax**

**Tax Controversy**

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#### EDUCATION

**2013, New York University  
School of Law, J.D.**

**2008, University of  
Washington, B.A.**

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#### BAR ADMISSIONS

**New York**

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Jameson is a partner in the Firm's Tax Group. His practice focuses on tax aspects of public and private mergers, acquisitions, spin-offs and other restructurings, fund formations, real estate acquisitions, securities offerings and corporate financings. He has been particularly active in advising foreign-parented multinationals with respect to U.S. debt-equity issues. He has also represented clients in tax controversy matters before IRS audit and appeals functions. Jameson's pro bono work has focused on tax-related projects with LGBT nonprofit organizations.

#### SELECTED REPRESENTATIONS

- **American Express** in its acquisition of substantially all of Kabbage
- **AT&T Inc.:**
  - in its sale of its business unit Vrio to Grupo Wertheim
  - in its spin-off of WarnerMedia into Discovery (U.S.), under which WarnerMedia will combine with Discovery in a \$106.5 billion transaction to create a premier, standalone global entertainment company
  - in its joint venture with TPG Capital establishing DirecTV
  - the largest shareholder in Central European Media Enterprises (CME), in connection with PPF Group's \$2.1 billion acquisition of CME
  - in its \$108.7 billion acquisition of Time Warner Inc.
- **Diageo** in its \$610 million acquisition of Aviation American Gin through the acquisition of Aviation Gin and Davos Brands
- **DraftKings** in its acquisition of Vegas Sports Information Network
- **DS Smith** in its:
  - \$585 million sale of the Plastics division to Olympus Partners
  - acquisition of 80% of the total issued share capital of Interstate Resources, Inc. group from Merpas Co. S.à r.l. for consideration of \$920 million
- **Fiserv** in its \$22 billion acquisition of First Data Corporation

- **GAF** in its €1 billion acquisition of Icopal from Investcorp Ltd
- **Great-West Lifeco** in connection with its subsidiary Empower Retirement's acquisition of Personal Capital Corporation
- **Juniper Networks** in its:
  - \$405 million acquisition of Mist Systems
  - acquisition of Apstra
  - \$450 million acquisition of 128 Technology
- **Pershing Square, L.P. and Pershing Square Tontine Holdings, Ltd.** ("PSTH"), the largest SPAC of all time, in its initial \$4 billion merger agreement with Universal Music Group ("UMG") and subsequent assignment of PSTH's rights and obligations to acquire 10% of UMG to investment funds held by William Ackman
- **Praxair** in its \$80 billion merger of equals with Linde
- **Raintree Systems** in connection with its significant investment from Serent Capital
- **Scottrade Financial Services, Inc.** in its acquisition by TD Ameritrade Holding Corporation and The Toronto-Dominion Bank, for \$4 billion in cash and TD Ameritrade common stock
- **Standard Industries** in its \$7 billion acquisition of W. R. Grace
- **Stellantis** (formerly Fiat Chrysler Automobiles) in its:
  - €67.5 million sale of its global cast iron automotive components business, which is operated through its subsidiary Teksid S.p.A., to Tupy S.A.
  - \$60 billion 50/50 merger with Peugeot
  - shareholder approved spin-off of its ownership in Ferrari N.V. to Fiat Chrysler shareholders. The demerger was part of a series of transactions that were carried out to separate Fiat Chrysler's ownership interest in Ferrari N.V. and distribute that ownership interest to holders of Fiat Chrysler shares and mandatory convertible securities, which commenced with the initial public offering of Ferrari
- **United Rentals** in its
  - \$996 million acquisition of General Finance
  - acquisition of Franklin Equipment