

Loren Lembo

Of Counsel

llembo@gibsondunn.com

T: +1 212.351.3986

New York

Loren Lembo is of counsel in the New York office of Gibson, Dunn & Crutcher. She represents clients on a broad range of domestic and international tax matters.

Loren has significant experience representing sponsors and managers on the tax aspects of the formation of, and transactions undertaken by, domestic and offshore investment funds, including private equity funds, funds of funds, and hedge funds, as well as advising funds and asset managers on investment activities, acquisitions, exits, and operational issues. She frequently advises institutional and leading investors regarding the tax aspects of their investments in private investment funds and managed accounts and has particular experience in conducting fund reviews for sovereign wealth funds.

As part of her practice, Loren counsels on the tax aspects of mergers and acquisitions (private and public), financings, spin-offs, joint ventures, restructurings and capital market transactions.

She earned her LL.M. in tax from New York University School of Law in 1998 and her Juris Doctor with high honors in 1992 from The George Washington University Law School, where she was an editor of *The George Washington Law Review* and member of Order of the Coif. She earned her Bachelor of Science with distinction from Cornell University in 1988.

Loren is admitted to practice in the State of New York.

Significant representations include*

- A leading U.S. financial institution in connection with its formation and operation of numerous private funds across a range of investment strategies.
- A diversified global asset manager in the formation of private equity and credit funds and the tax aspects of their investments and operations.
- Prominent Asia fund managers, including Cowin Capital, CPE Advisors (Hong Kong) Limited, FountainVest Partners, Capital Partners, Sky9 Capital Fund, Unicorn Capital and Vision Plus Capital, in connection with numerous fund formations and transactions.
- Endurance Specialty Holdings Ltd. in connection with numerous transactions, including its \$6.3 billion merger with Sompo Holdings, Inc. and \$1.8 billion merger with Montpellier Re Holdings Ltd.
- E*TRADE in connection with numerous transactions, including its \$13 billion merger with Morgan Stanley, \$275 million acquisition of Trust Company of America and \$109 million acquisition of Capital One.
- Sompo International Holdings Ltd. in connection with numerous transactions, including its acquisition of CGB Diversified Services, Inc. and CGB Insurance



Capabilities

Tax
Capital Markets
Investment Funds
Mergers and Acquisitions
Private Equity

Credentials

Education

New York University - 1998 Master of Laws (LL.M.)
George Washington University - 1992 Juris Doctor
Cornell University - 1988 Bachelor of Science

Admissions

New York Bar

Company, the crop insurance business of CGB Enterprises, Inc., and W Brown & Associates Insurance Services, a managing general underwriter of aviation insurance.

- Starwood Hotels & Resorts Worldwide, Inc. in its tax-free spin-off of Vistana Signature Experiences, Inc. and subsequent tax-free acquisition of Vistana by Interval Leisure Group, Inc.
- Stryker Corporation in connection with various transactions, including its \$5.4 billion acquisition of Wright Medical Group, N.Y.
- The Middleby Corporation in connection with various transactions.
- Pfizer, Inc. in connection with various internal restructurings.

**Representations were made by Loren prior to her association with Gibson Dunn.*

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