

Daniel A. Zygielbaum

Partner

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Washington, D.C.

Daniel A. Zygielbaum is a partner in the Washington, D.C. office of Gibson, Dunn & Crutcher LLP. He practices in the firm's Tax Department and is also a member of the firm's Real Estate Investment Trust (REIT) practice group.

Mr. Zygielbaum's practice focuses on tax planning for investment funds and real estate transactions, including fund formations, recapitalizations and related transactions, REITs, real estate joint ventures and cross-border real estate investments. He also advises clients on the tax aspects of public and private M&A, joint ventures, and capital markets transactions, and has represented clients in tax audits and Congressional investigations. Mr. Zygielbaum's clients include private equity and real estate fund sponsors, REITs, sovereign wealth funds, real estate investors, developers, managers, and lenders, and other public and private companies.

Mr. Zygielbaum joined Gibson Dunn in 2010 after receiving his law degree *cum laude* from Harvard Law School. He graduated *cum laude* from the University of Maryland in 2004 with a degree in Finance and Economics.

Mr. Zygielbaum is admitted to practice in the District of Columbia and Maryland.

Selected Recent Representations Include:

- Leonard Green & Partners on its private equity fund formations and related transactions.
- Berkshire Residential Investments on its closed and open-end multifamily debt and equity funds, separate accounts and joint ventures.
- AIG Global Real Estate on its U.S. real estate investment funds and joint ventures.
- EQT Exeter on its U.S. and European real estate funds and separate accounts.
- Island Capital on its real estate debt and equity funds.
- Fairfield Residential on a variety of multifamily debt and equity funds and separate accounts.
- Brasa Capital Management on its real estate joint ventures and equity funds.
- Investcorp on its U.S. real estate funds, joint ventures and separate accounts.
- Madison Realty Capital on its real estate debt and equity funds.
- Griffis Residential on its open and closed end multifamily funds.
- Meridiam on the formation of its \$1.2 billion North American infrastructure fund – MINA III.
- AECOM Capital on the formation of AECOM-Canyon Partners, a \$500 million real estate fund formed as a joint venture with Canyon Partners, LLC.



Capabilities

Tax
Congressional Investigations
Investment Funds
Mergers and Acquisitions
Private Equity
Real Estate
Real Estate Investment Trust (REIT)

Credentials

Education

Harvard University - 2010 Juris Doctor
University of Maryland - 2004 Bachelor of Science

Admissions

Maryland Bar
District of Columbia Bar

- Safanad Inc. on its real estate and private equity funds, joint ventures and transactions, including on the \$300 million sale by Safanad and Formation Capital of RHA Health Services.
- MidOcean Partners on acquisitions of Myers Research from Kennedy-Wilson, Inc. and of Hanley Wood from Oaktree and combination of the two acquired businesses.
- Towers Watson on its \$18 billion merger of equals with Willis Group.
- CACI on its contested \$7.2 billion bid for CSRA.
- An institutional investor on the restructuring and conversion of its \$4 billion real estate portfolio into a private REIT.
- Rockpoint Group on the purchase of Spring Creek Towers, formerly known as Starrett City, the largest affordable housing community in the United States.
- CIM and its partner on the sale of the Hollywood & Highland Center in Los Angeles to a partnership between DJM Capital Partners, Inc. and Gaw Capital.

Publications and Presentations:

- Panelist: *The Basics of Basis (Not Including Liabilities) – PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2022.*
- Panelist: *The Art of the Spinoff* – Gibson Dunn Webcast, January 28, 2021.
- *What Unique Tax and Structuring Challenges Do Qualified Opportunity Funds Present to Sponsors and Investors?*, Private Equity Law Report, June 25, 2019.
- *2016 Hot Topics in Partnerships and Real Estate*, Major Tax Planning: USC Law School Annual Institute on Federal Taxation, 2017.

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