



## Russell S. Light

Partner

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Russell S. Light has extensive experience advising on the tax aspects of mergers and acquisitions, private equity investments and fund formation matters, debt restructurings and other bankruptcy matters, credit investments, and real estate transactions, and has represented some of the largest and well-known sponsors of private investment funds, such as Advent, Apollo, Blackrock, Carlyle, Centerbridge, EIG, Global Infrastructure Partners, GTCR, Hellman & Friedman, KKR, Oaktree, Silver Lake, Sixth Street and TA Associates. He also has experience advising on public and closely-held entities and tax issues surrounding transactions involving special purpose acquisition companies (“SPACs”), real estate investment trusts

### PRACTICE FOCUS

Corporate Tax Mergers and Acquisitions Corporate – M&A  
Private Equity Special Situations Real Estate  
Special Purpose Acquisition Companies (SPACs) Restructuring

### INDUSTRIES

Real Estate REITs Energy – Oil and Gas  
Energy – Power and Renewables Infrastructure

(“REITs”) and business development companies (“BDCs”).

Described by clients as “an exceptional and business-minded tax practitioner” and bringing “a creative approach to complex transactions,” Russell has been recognized by *Chambers USA* and *The Legal 500 U.S.* as a leading tax lawyer.