WINSTON & STRAWN LLP

Louis J. Weber, III

Partner

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Lou, former Tax Department Chair, has extensive experience advising clients on a wide variety of corporate and private equity transactional issues.

Lou concentrates his practice in transactional and controversy matters. He advises clients on a wide variety of corporate and private equity transactional issues. He advises clients on numerous issues related to both taxable and tax-free mergers and acquisitions on behalf of public and private buyers and sellers, and on behalf of private equity funds and their portfolio companies. He also has advised clients: in structuring tax-free reorganizations, recapitalizations, and acquisitions in contemplation of public offerings or in connection with private equity funds' portfolio investments; on tax disclosure issues related to public offerings; on numerous consolidated return issues; and on issues related to its debt offerings and restructurings.

Lou also has a significant tax controversy practice involving both publicly and privately held companies. His controversy practice has included substantial cases involving: amortization of intangibles; capitalization of expenses under section 263A; capitalization and amortization of various fees and expenses; defense of products or transactions characterized by the Internal Revenue Service as tax shelters; defense of tax-free reorganizations; and application of the step-transaction doctrine.

His representative clients include: The Jordan Company; The Resolute Funds; JZ Capital Partners Inc.; Bolder Capital; Lear Corporation; Motorola, Inc.; Waste Management, Inc.; and Yum! Brands, Inc.

Recent Experience

The Vistria Group's Strategic Investment in Soliant Health

Academic Partnerships, LLC acquisition of Wiley University Services from John Wiley & Sons, Inc.

Winston Represented Hub Group in its Acquisition of the Final Mile Business of Forward Air Corporation

Represented TJC, LP in its Acquisition of TIDI Products Holdings, LLC, and its Subsidiaries

CFS Brands acquisition of Foodware

ISG Enterprises Acquisition of Sunnyside

Chartis's Acquisition of Revenue Cycle Consultancy Chi-Matic

The Vistria Group's Majority Recapitalization of Education Solutions Services

Spartech LLC's Acquisition of Crawford Industries, LLC

RLH Equity Partners and the Equityholders of ClearView Healthcare Partners Sale to GHO Capital Partners

Recognitions

Lou was honored in the 2008, 2010, and 2012–2015 editions of *Chambers USA* and the peer rankings-based 2006, 2007, 2012, 2015–2016, and 2019–2025 editions of *Best Lawyers in America®* for tax law. In 2018, Lou was recognized by *The Legal 500 U.S.* for non-contentious work within the tax industry.

Credentials

EDUCATION

Lou received a B.S., with honors, from the University of Notre Dame in 1979 and a J.D., *summa cum laude,* from Notre Dame Law School in 1985.

ADMISSIONS

- Illinois

Related Insights & News

RECOGNITIONS

Winston Attorneys Recognized in *The Best Lawyers in America®* 2025

AUGUST 15, 2024

RECOGNITIONS

Winston Attorneys Recognized in *The Best Lawyers in America® 2024*

AUGUST 17, 2023

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AUGUST 19, 2021

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AUGUST 15, 2019

RECOGNITIONS

Winston & Strawn Recognized in *The Legal 500 U.S.* 2019

MAY 30, 2019

SEMINAR/CLE

Winston Attorneys Address Industry Trends and Policy Developments During 2018 Tax Conference

DECEMBER 3, 2018

RECOGNITIONS

101 Winston Lawyers Listed in *The Best Lawyers in America*© 2019

AUGUST 15, 2018

CLIENT ALERT

Tax Reform: Impact on Lending

JANUARY 16, 2018

CLIENT ALERT

Tax Reform's Impact on Private Equity and M&A

JANUARY 4, 2018

CLIENT ALERT

Business Tax Changes in the Tax Cuts and Jobs Act

NOVEMBER 8, 2017

Capabilities

Transactions | Tax | Private Equity | Private Investment Funds | Tax Controversy & Criminal Tax

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