



Jennifer A. Morgan

Partner

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For over 20 years, Jennifer has represented clients regarding U.S. federal income and international tax considerations in transaction planning, structuring, and execution, as well as on complex mergers and acquisitions.

Jennifer represents large infrastructure funds, foreign government pension plans, private equity firms, and multinational businesses in domestic and cross-border acquisitions, dispositions, financings, and restructurings. She has significant energy-related experience, including traditional M&A and tax equity financings involving wind and solar farms, district energy, geothermal and hydroelectric power facilities, gas storage facilities, and transmission lines.

Key Matters

Some of the experience represented below may have been handled at a previous firm.

- Advised an international infrastructure fund in the acquisition of Brooklyn Navy Yard Cogeneration Partners LP, a gas-fired plant supplying electricity and steam to New York City.

- Advised an international infrastructure fund in the acquisition and financing of an 80 percent interest in a portfolio of U.S. wind facilities with 399 MW capacity.
- Advised an international infrastructure fund in the US\$350 million acquisition of a 49 percent interest in a portfolio of U.S. wind facilities with over 1,000 MW capacity.
- Advised an international infrastructure fund in the acquisition and financing of a 101 MW, 1,000,000 lbs/hr steam, and 41,000 tons of chilled water capacity microgrid and district energy system.
- Advised an international infrastructure fund in the US\$911 million acquisition of an international gas storage business.

Recent Experience

Winston Represents POET, LLC in CCS Agreement with Summit Carbon Solutions

Activities

- New York City Bar Association, Committee of Taxation and Business Entities
- American Bar Association – Tax Section, Committee of U.S. Activities on Foreigners and Tax Treaties

Credentials

EDUCATION

Jennifer received her B.A. in English, *cum laude*, from Williams College in 1996. She received her J.D. from University of Chicago Law School in 1999.

ADMISSIONS

- California
- New York

Related Insights & News

CLIENT ALERT

Final Treasury Regulations Issued Governing Transfers of Renewable Energy Tax Credits

MAY 6, 2024

RECOGNITIONS

Winston & Strawn Named *IJGlobal's* 2023 “Legal Advisor of the Year – Infrastructure – North America”

MARCH 14, 2024

IN THE MEDIA

Jennifer Morgan Returns to Winston & Strawn in Los Angeles

DECEMBER 5, 2023

PRESS RELEASE

Winston & Strawn Welcomes Tax Attorney Jennifer Morgan Back to Firm's Los Angeles Office as Partner

DECEMBER 4, 2023

CLIENT ALERT

Recent Case on Use of Development Fees: *California Ridge Wind Energy LLC v. United States*, Nos. 2019-1463, 2019-1465 (Fed. Cir. May 21, 2020)

JUNE 3, 2020

CLIENT ALERT

Recent Tax Developments Affecting Alternative Energy Transactions: Extension of Continuity and Five Percent Safe Harbor Under IRS Notices

JUNE 3, 2020

NEWS

META Monthly: Renewables Update - May/June 2019

MAY/JUNE 2019

RECOGNITIONS

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

MAY 30, 2019

NEWS

META Monthly: Renewables Update - April 2019

APRIL 2019

Capabilities

Tax

Mergers & Acquisitions

Transactions

Finance

Fund Finance

Private Equity

Project Finance

Structured Finance

Energy

Infrastructure

Automotive & Mobility