



## Jennifer A. Morgan

Partner

Los Angeles  
+1 213-615-1726

**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

---

### 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