

## Gregory P. Broome

PARTNER

Tax  
*San Francisco*

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### FOCUS AREAS

Blockchain and  
Cryptocurrency  
Energy and Climate  
Solutions  
Environmental, Social, and  
Governance  
Latin America  
Tax

### HIGHLIGHTS

- **Complex Tax Transactions Expertise**  
Greg has represented solar and wind developers in tax-equity financings using pass-through leases, flip partnerships, sale-leaseback structures, and initial coin offerings, as well as buyers and sellers in cross-border mergers.
- **Works with Leading Technology, Life Sciences, and Fintech Companies**  
Greg has represented the likes of Bungie, Seagate, OsiSoft, Arcellx, SunRun, SolarCity, GoDaddy, KLA Tencor, and Bitwise in key transactions.

### EXPERIENCE

Greg Broome is a partner in the San Francisco office of Wilson Sonsini Goodrich & Sonsini, where his practice focuses on partnership and corporate taxation matters. He has significant experience in mergers and acquisitions, emerging company financings, initial public offerings, equity compensation (particularly for partnerships and limited liability companies), and renewable energy and project development and finance. More recently, Greg has devoted a significant portion of his practice to tax issues related to initial coin offering transactions in cryptocurrency. He has also represented Latin American companies (primarily in Brazil) seeking to raise capital in the United States.

Prior to joining the firm, Greg was a partner at Thelen Reid Brown Raysman & Steiner in San Francisco.

### CREDENTIALS

#### Education

- J.D., UC Berkeley School of Law, 1990
- B.A., University of California, Santa Barbara, 1984

#### Admissions

- State Bar of California
- U.S. Tax Court

### MATTERS

#### Representative Matters

- Represented KLA Tencor in its merger with Lam Industries

- Represented GoDaddy.com in its acquisition by KKR and Silver Lake Partners and subsequent Up-C IPO
- Represented solar and wind developers (including SunRun and SolarCity) in tax-equity financings using pass-through lease, flip partnership, and sale-leaseback structures
- Structured a \$1.3 billion private equity fund focused on the energy sector whose investors consisted of taxable, tax-exempt, and foreign entities; provided advice in connection with the fund's potential equity investment in various renewable and traditional projects
- Structured the purchase and disposition of a biomass-generating facility that involved production tax credits
- Structured a private equity fund's acquisition of a group of companies operating gas-recovery systems with activities expected to generate production tax credits
- Represented a leading power company in the negotiation and sale of preferred-equity partnership interests and the subsequent overall financing of a gas-fired generation project focusing on allocation and distribution
- Represented a leading utility in connection with the \$810 million monetization of its communications assets through a leveraged-partnership structure
- Represented public-private partnerships in the development, construction, financing, operation, and management of military facilities in South Carolina and Hawaii, including all partnership tax characterization and planning issues
- Represented a leading power company in \$1 billion securitization of "in the money" power purchase agreements
- Represented a leading power company in connection with its issuance of \$1 billion of contingent convertible zero coupon debentures
- Advised the tax-free partnership division of a \$3 billion dollar publishing company
- Represented a leading hotel operator in connection with tax-favored financing and 1031 exchanges

## INSIGHTS

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### Select Publications

- ["IRS Issues Guidance for Transactions Involving Virtual Currency," \*Cyberspace Lawyer\*, December 2019](#)

### Select Speaking Engagements

- Greg is a frequent speaker at conferences on the topics of mergers and acquisitions, utility financing, cryptocurrency, and the use of partnerships and limited liability companies.