

Nicole Gambino

SENIOR OF COUNSEL

Energy and Climate
Solutions
San Francisco

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FOCUS AREAS

AI and Data Center
Infrastructure
Clean Energy
Climate and Clean
Technologies
Energy and Climate
Solutions
Inflation Reduction Act of
2022 (IRA) Resource
Project Development and
M&A
Project Finance and Tax
Credit Transactions
Tax

HIGHLIGHTS

- **Tax Expertise in Energy Industries**
Nicole specializes in tax matters related to project finance, with a focus on renewable energy and infrastructure assets.
- **Extensive Experience in Financial Structuring**
She has deep experience in utilizing a variety of structures to finance many different types of facilities, and has advised on numerous cutting-edge deals.

EXPERIENCE

Nicole Gambino is Senior Of Counsel in the San Francisco office of Wilson Sonsini Goodrich & Rosati and a member of the firm's energy and climate solutions practice. She specializes in tax matters related to project finance, with a focus on renewable energy and infrastructure assets. Her clients include developers of solar, wind, and energy storage facilities. Nicole has also represented financial institutions and other investors that finance utility-scale wind, solar, geothermal, and biomass facilities, as well as investors in new market tax credit transactions. She has extensive experience utilizing a variety of structures to finance these assets, has worked on numerous cutting-edge deals, and has advised clients more broadly in their debt financings, initial public offerings, and mergers and acquisitions.

CREDENTIALS

Education

- J.D., UCLA School of Law, 2006
- B.A., The College of New Jersey, 2003

Admissions

- State Bar of California

MATTERS

Select Transactions

- Representation of TransGrid Energy on \$1.4 billion financing supporting battery storage projects in Arizona with a combined capacity of 450 MW.
- Represented Sunrun in connection with raising billions of dollars of tax equity commitments.
- Represented Luminace in the tax equity financing of a nation-wide portfolio of community solar and C&I solar photovoltaic projects in one of the largest portfolio tax equity financings to date for

- distributed generation and community solar projects.
- Represented an affiliate of Goldman Sachs Renewable Power LLC in connection with a Membership Interest Purchase and Sale Agreement entered into with SunPower Corporation and an affiliate pursuant to which SunPower has agreed to sell to GSRP, in exchange for consideration of up to \$86.9 million, the membership interests in certain limited liability companies that own leasehold interests in operating solar commercial and industrial projects subject to sale-leaseback financing arrangements, along with other related subsidiaries.
 - Represented Advanced Microgrid Solutions (AMS) in its sale of approximately \$50 million in existing and future solar + storage and storage-only projects to 38 Degrees North for its joint venture with John Hancock. In connection with each sale, AMS will act as the project manager to provide ongoing support for customer issues and incentive requirements for each project.
 - Represented JPM Capital Corporation and State Street in connection with their joint tax equity commitment of approximately \$179 million in connection with the financing and construction by E.ON Climate & Renewables North America, LLC of the 228 MW Bruenning's Breeze Wind Farm located in Willacy County, Texas.

INSIGHTS

Select Publications

- Co-author with S. Moran and L. Chase, "Back to the Beginning: Energy Property Revisited," *Tax Notes*, December 19, 2016
- Co-author with S. Moran, L. Chase, and L. Ludwig, "The Unwind: 'I Don't Want It,'" *Tax Notes*, September 12, 2016
- Co-author with S. Moran, L. Chase, and L. Ludwig, "Renewable Power Facilities: Placed-in-Service Issues," 151(8) *Tax Notes*, May 23, 2016