

## Peter W. Rogers

Partner

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Peter Rogers advises clients on tax matters in mergers and acquisitions, spin-offs, reorganizations, joint ventures, renewable energy investments, securities offerings and bank financings. He has experience across a range of industries, including energy, infrastructure, finance, technology, media and entertainment, consumer products and telecommunications.

Prior to his legal career, Peter was a senior associate at PricewaterhouseCoopers LLP.

### Industries

[Energy](#)

[Finance](#)

[Infrastructure](#)

[Technology](#)

### Practices

[Tax](#)

[Corporate & Securities](#)

[Capital Markets](#)

[Mergers & Acquisitions](#)

[Finance](#)

[Private Equity](#)

[Renewable Energy](#)

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## Experience

### Stonepeak

- \$3 billion acquisition of a 50 percent interest in the Coastal Virginia Offshore Wind project, the largest US offshore wind project\*

### Crestwood Equity Partners

- \$7.1 billion acquisition by Energy Transfer\*

### Denbury

- \$4.9 billion acquisition by ExxonMobil\*

### Reata Pharmaceuticals

- \$7.3 billion acquisition by Biogen\*

# BRACEWELL

## **Enbridge**

- joint venture merger with Phillips 66 resulting in a single joint venture holding Gray Oak Pipeline and DCP Midstream\*

## **Oasis Petroleum**

- \$6 billion merger of equals with Whiting Petroleum, creating Chord Energy\*

## **The Sinclair Companies**

- combination of Sinclair Oil with HollyFrontier and Holly Energy Partners\*

## **J.D. Power**

- acquisition by Thoma Bravo\*

## **DiaSorin**

- \$1.8 billion acquisition of Luminex\*

## **Cable One**

- acquisitions of Hargray Communications and Fidelity Communications\*

## **Scientific Games**

- carve-out IPO of SciPlay utilizing an Up-C structure\*

## **Disney**

- \$85 billion acquisition of 21st Century Fox\*

## **British American Tobacco**

- \$97 billion merger with Reynolds, including in its \$17.25 billion notes offering (the largest-ever European notes offering)\*

## **Ashland**

- tax-free spin-off of Valvoline\*

## **IBM**

- acquisitions and dispositions of businesses throughout the world\*

## **Credit Suisse, Goldman Sachs and J.P. Morgan**

- as administrative agents and underwriters for credit facilities and securities offerings\*

## **European Investment Bank**

- as the issuer in notes offerings\*

*\*Work completed prior to Bracewell*

## Credentials

### Education

- Northwestern University School of Law, J.D., 2014, *magna cum laude*, *Order of the Coif*
- Babson College, M.S., Accounting, 2008, *summa cum laude*, *Valedictorian*
- Babson College, B.S., Business Administration, 2008, *summa cum laude*, *Valedictorian*

### Bar Admissions

- Texas
- New York
- New Jersey

### Affiliations

- Dallas Bar Association, Tax Section, Member

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## Recognition

### BL Rankings

- *Best Lawyers*, Ones to Watch, Tax Law, 2023-2025

### Northwestern University School of Law

- *Northwestern University Law Review*, Online Executive Editor

### US District Court for the Southern District of New York

- The Honorable William H. Pauley III, Judicial Intern

### American Institute of CPAs

- Elijah Watt Sells Award, 2009 (awarded to top 15 of 93,000 examinees on national CPA exam)

### Babson College

- Roger W. Babson Award, 2008 (highest honor bestowed upon one graduate for scholarship and leadership)

## Resources

### **Treasury and IRS Issue Final and Proposed Regulations Expanding Applicable Entities' Ability to Elect Direct Pay in Connection With Credit Property Owned Indirectly Through an Unincorporated Organization**

Update

### **Treasury Department and IRS Release Final Regulations for Section 45V Clean Hydrogen Production Tax Credit**

Update

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## Publications & Speeches

- "The Inflation Reduction Act: Implementation Lessons Learned and Expectations for Tech-Neutral Credits (Sections 48, 45V and 45Z)," RNG Summit 2024, May 7, 2024.
- "Who Gets the Jewels When a Law Firm Dissolves? The Unfinished Business Doctrine and Hourly Matters," 108 Nw. U. L. Rev. 311 (2014).