

## People

## Heather L. Preston

Partner, Tax

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vCard

Heather Preston focuses her practice on transactional and business tax matters. She has significant experience in tax matters associated with mergers and acquisitions, reorganizations, restructurings, investment fund formation, qualified opportunity funds, cross-border transactions, partnerships and joint ventures, and REITs.

Heather also has significant experience in tax credit equity transactions for renewable energy projects and regularly advises clients in connection with the qualification for various renewable energy related credits. In addition, she advises clients and companies in connection with their equity incentive plans.

### Notable Work

#### General Strategic M&A:

- Represented southeast-based petroleum distributor in connection with its acquisition of a national portfolio of branded gas stations and related assets representing the company's largest acquisition.
- Represented Irish public company in connection with its \$2.1 billion acquisition of a portfolio of cement and ready-mix concrete assets in Texas.
- Represented public landscape supply company in connection with its acquisition of a majority interest in a California-based nursery distribution business.

#### Private Equity Transactions:

- Represented software and tech services focused private equity fund in connection with roll-up acquisitions for several of its platform companies ranging in value between \$10 million and \$150 million.
- Represented Florida based private equity fund in connection with roll-up acquisitions for several of its platform companies focused

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### Areas of Experience

Tax  
Corporate Tax  
Emerging Growth Companies  
International Tax  
Investment Management  
M&A and Private Equity  
Qualified Opportunity Zones  
Renewable Energy and Electric Power

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### Education

J.D., University of Mississippi School of Law, 2002,  
summa cum laude  
B.S., Pennsylvania State University, Accounting, 1995

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### Admissions

#### Bars

California  
Georgia

on the industrial services, building services, and testing solutions businesses ranging in value from \$10 million to \$65 million.

- Represented private equity-owned designer of motorcycle equipment in connection with its joint venture with a California based manufacturer of protective gear for the bike and motocross industries.
- Represented Atlanta based private equity fund in connection with its platform acquisition of a business-to-business software technology company and additional bolt on acquisitions in connection with the platform.
- Represented a Nashville-based healthcare focused private equity firm, in connection with its platform acquisition of a provider of habilitation programs for adults with developmental disabilities in the Northeastern United States.
- Represented an Alabama-headquartered owner of urgent care facilities in connection with its sale of a majority interest to a private investment firm focused on healthcare service and technology companies.

## Affiliations

- American Bar Association, Section of Taxation, Member
- State Bar of Georgia, Section of Taxation, Member
- National Association of Real Estate Investment Trusts (NAREIT), Member

## Honors and Distinctions

- *Best Lawyers*, 2021-2023, Listed for Tax Law
- *Super Lawyers*, 2010, Listed in Georgia as a “Rising Star” for Tax
- *Georgia Trend*, 2007-2008, Legal Elite