

## Stephen D. Good Retired Partner

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Dallas

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As a strategic corporate tax attorney, Steve Good was a trusted advisor for companies pursuing transactions that need to be structured in a tax efficient manner, both for the company and for its shareholders/investors. He was a partner in the firm's Taxation, Transactions, and Corporate Practices, working with business owners, private equity investors, hedge funds, and company executives, as well as in-house corporate and tax counsel.

Steve was well known for having a big picture view as well as technical tax knowledge, and his years of deal experience enabled him to add value to a tax strategy discussion from the first hour. Due to the business focus of his tax practice, and his 15 years as managing partner then CEO of the Gardere law firm (which combined with Foley in 2018), Steve understood what it took to run a successful business and how to solve problems. Coupled with his financial and corporate tax background, Steve provided clients with practical legal advice that efficiently addresses their business needs.

Steve currently serves on the board of The Cooper Institute, a world-recognized medical research institute. He also served for six years on the Executive Committee of the Dallas Regional Chamber, where he chaired the Public Policy Advisory Counsel. In that role, he and the committee identified and addressed the policy issues that are most important to the North Texas economy, such as infrastructure developments, water, and transportation. As a result of that experience, Steve understood that for many clients, these big picture policy issues influence future company decisions and, at times, are as important as their individual legal issues.

### Representative Experience

- Represent private equity fund regarding tax issues in connection with its portfolio acquisitions which have ranged in size from US\$20m to US\$260m.
- Represent insurance brokerage holding company regarding tax issues in connection with its corporate organizational and tax structuring issues.

- Represented nVent Electric plc, an open-end investment fund, regarding tax issues in connection with its US\$1bn acquisition of ECM Investors, LLC.
- Represented hospitality industry technology company regarding tax issues in connection with restructuring company ownership structure following several rounds of investment.
- Represented seller regarding tax issues in connection with sale of equity interests in limited liability company engaged in servicing electronic equipment for the automobile industry for approximately US\$20m.
- Represented seller regarding tax issues in connection with sale of majority interest in assets of S corporation engaged in the business of last mile delivery services for approximately US\$40m.
- Represented a private investor regarding tax issues in connection with the conversion of a junior mezzanine loan to 100% equity ownership and the restructure of the management and branding arrangements and senior debt facilities for a luxury boutique hotel.
- Represented majority owners regarding tax issues in connection with restructuring ownership of limited liability company to allow for management equity.
- Represented Airway Holdings, LLC, regarding tax issues in connections with its sale of Airway Services LLC, a green energy technology company and one of the top U.S. independent service providers for both leading OEMs and asset owners, to Takkion TP&L Holdings LLC, a premier multimodal logistics and operations and maintenance services provider for the energy transition.
- Represented minority owner regarding tax issues in connection with buyout of other minority owners and increasing equity investment in real estate financing company valued at approximately US\$285m.
- Represented seller regarding tax issues in connection with sale of assets of S corporation engaged in the business of providing medical affairs solutions for biotechnology companies for approximately US\$30m.
- Represented buyer regarding tax issues in connection with purchase of assets of three S corporation subsidiaries engaged in specialty manufacturing for approximately US\$55m.
- Represented sellers regarding tax issues in connection with sale of hospitality industry technology company for approximately US\$60m.
- Represented seller regarding tax issues in connection with sale by public company of specialty manufacturing subsidiary for approximately US\$110m.
- Represented holding company regarding tax issues in connection with sale of stock of general liability insurance subsidiary for approximately US\$300m.
- Represented sellers regarding tax issues in connection with sale of assets of automobile industry servicing business for approximately US\$64m.

## **Awards and Recognitions**

- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Tax Law (2012-2024)
- Recognized, Texas Super Lawyers, a Thomson Reuters business, as published in Texas Super Lawyers Magazine

- Tax (2003, 2007, 2011, 2012)
- Recognized, AV Preeminent® 5.0 out of 5 Peer Review Rated, Martindale-Hubbell® Peer Review Ratings™ system

## **Affiliations**

- Member, State Bar of Texas
- Member, Arkansas Bar Association
- Member, New York State Bar Association
- Member, Dallas Bar Association

## **Community Involvement**

- Member, The Cooper Institute Board of Trustees
- Former Member, Executive Committee, Dallas Regional Chamber
  - Former Chair, Public Policy Advisory Counsel
  - Former Chair, Economic Policy Committee
- Former Member, Dallas Citizens Council
- Former Board Member, Dallas Symphony Association

## **Practice Areas**

- [Corporate](#)
- [Opportunity Zones](#)
- [Taxation](#)
- [Transactions](#)

## **Education**

- Yale Law School (J.D., 1980)
- Washington and Lee University (B.S., summa cum laude, 1977)

## **Admissions**

- Texas (1983)
- Texas State Courts (1983)
- Arkansas State Courts (1981)
- New York State Courts (1981)
- U.S. Tax Court (1983)
- U.S. Court of Appeals for the Fifth and Eighth Circuits
- U.S. Supreme Court (1987)