



## Michael Walutes

Partner

New York

T: +1 212.419.5859 | F: +1 973.535.3319

[mwalutes@lowenstein.com](mailto:mwalutes@lowenstein.com)

Michael has been advising clients on transactional tax matters for more than 25 years. He represents clients in connection with a broad range of tax matters, with a particular focus on mergers and acquisitions, joint ventures, fund matters, real estate investment trusts ("REITs"), securities issuances, recapitalizations, financing, and cross-border investments. His clients range from startups to global public corporations. His REIT experience includes advising in connection with REIT qualification matters, securities issuances, acquisitions, UPREIT matters, and ownership restriction issues.

## EXPERIENCE

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- > Represented The Estée Lauder Companies Inc. in its acquisition of By Kilian, a Paris-based prestige fragrance brand.
- > Represented Diligent Corporation (NZX: DIL), the leading provider of secure online collaboration and document sharing solutions for boards, committees, and leadership teams, in its acquisition by Insight Venture Partners, a leading global venture capital and private equity firm.
- > Represented The Estée Lauder Companies Inc. in its investment in Have & Be Co. Ltd., the South Korean company behind skin care brands Dr. Jart+ and Do The Right Thing.

## NEWS & INSIGHTS

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### Publications

- > March 27, 2020  
**"Key Tax and Employee Benefits Provisions of the CARES Act,"** *Tax and Employee Benefits & Executive Compensation Client Alert*  
Brian A. Silikovitz, Andrew E. Graw, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Christine Osvold-Mruz, Darren Goodman, Sophia Mokotoff, Kristin V. Taylor, Min Xue, Robert B. Krieger
- > March 21, 2020  
**"Tax Day Moved From April 15 to July 15,"** *Tax Client Alert*  
Brian A. Silikovitz, Steven S. Rogers
- > April 23, 2019  
**"Qualified Opportunity Funds: Answers and Questions (Update #2),"** *Lowenstein Sandler Client Alert*  
Lesley P. Adamo, Michael N. Goen, Michael Walutes
- > December 26, 2017  
**"Key Tax Provisions Affecting Hedge Funds, Private Equity Funds And Other Investment Vehicles,"** *Tax Client Alert*  
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017  
**"New Tax Act: Trust & Estate Planning Considerations,"** *Trust and Estates Client Alert*  
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017  
**"Key Partnership Tax Provisions,"** *Tax Client Alert*  
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017  
**"Key Foreign Tax Provisions,"** *Tax Client Alert*  
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017

**"Key Corporate & Business Tax Provisions," *Corporations Tax Alert***

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

> December 22, 2017

**"Key Individual Tax Provisions," *Tax Client Alert***

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

> December 22, 2017

**"Key Corporate & Business Tax Provisions," *Tax Client Alert***

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

> December 22, 2017

**"Key Tax-Exempt Organization Provisions," *Tax Client Alert***

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

## In the Media

> January 6-11, 2021

Lowenstein's representation of **NextWave HoldCo LLC** (NextWave) in the company's signing of a new \$200 million senior secured first lien term loan facility provided by Canyon Partners, LLC, is noted in the ***Global Legal Chronicle*** and ***Business Wire***. The Lowenstein team included **Marita A. Makinen, Michael A. Buxbaum, Lowell A. Citron, Michael Walutes, Jacob D. Unger, and Matthew Tippy**. [View Lowenstein's news announcement about this transaction.](#)

> November 5-10, 2020

Lowenstein's representation of longtime client **InSite Wireless Group, LLC** in its definitive agreement to be acquired by **American Tower Corporation** (NYSE: AMT) is noted in ***StreetInsider.com*, *The Deal*, *Reuters* (November 5, 2020: 1; November 5, 2020: 2), *Westlaw Today*, *Law360* (November 5, 2020; November 6, 2020), *citybizlist*, *Netscape*, the ***Global Legal Chronicle***, ***ICLG***, and ***Business Wire***. Lowenstein has represented InSite on a number of transactions, most recently in its **acquisition of Repeater Communications Group, LLC**. The Lowenstein deal team included **Michael A. Brosse, Eugene R. Cheval, Traci M. Tomaselli, Eric Swartz, Sabrina Cua, Timothy J. Nichols, Michael Walutes, Megan Monson, Darren Goodman, Jeffrey Blumenfeld, Lowell A. Citron, Marc S. Kurzweil, Andrew E. Graw, Nicholas G. Mehler, Jeffrey M. Shapiro, Julie Levinson Werner, Norman Spindel, Jack Sidorov, and Matthew P. Hintz**. [View Lowenstein's news announcement about this transaction.](#)**

> September 14; September 16-17, 2020

Lowenstein's representation of independent private equity firm **NexPhase Capital, LP** in the sale of Insurance Technologies, LLC to private equity firm Thomas H. Lee Partners is noted in ***Business Wire*, *Cision PR Newswire*, *citybizlist*, *TheStreet*, *Bloomberg Law*, and the ***Global Legal Chronicle***. The Lowenstein deal team included **Christopher C. Henry, Michael Walutes, Zarema A. Jaramillo, Doreen M. Edelman, Jack Sidorov, Megan Monson, Matthew Tippy, Amanda C. Lutick, and Michael T. Melchiorre**. [View Lowenstein's news announcement about this transaction.](#)**

> September 4, 2020

Lowenstein's representation of **Traub Capital**, an investment firm specializing in building value in consumer companies using its unique combination of strategic, operational, and financial expertise, in the company's purchase of MANA Products, a premier beauty contract manufacturer based in Long Island City, New York, is noted in the ***Global Legal Chronicle***. The Lowenstein deal team included **Michael A. Brosse, Lauren M. Troeller, Lowell A. Citron, Doreen M. Edelman, Darren Goodman, Ted Hunter, Marc S. Kurzweil, Gavin J. Rooney, Jeffrey M. Shapiro, Michael Walutes, James C. Shehan, Norman W. Spindel, Daniel A. Suckerman, David Toma, Stuart S. Yusem, Abbey E. Baker, Eric Jesse, Stacey C. Tyler, Naomi D. Barrowclough, Matthew P. Hintz, Manali Joglekar, Kimberly E. Lomot, Kathleen A. McGee, Megan Monson, Zachary L. Berliner, Christian C. Contardo, Mark S. Heinzelmann, Amanda C. Lutick, Michael T. Melchiorre, Joshua A. Rabinovits, Stephen Tanico, Jenna-Marie Tracy, Joseph Mignone, and Keith Janowitz**. [View Lowenstein's news announcement about this transaction.](#)

> February 20-21; February 25, 2020

**PE Hub, Opalesque, Markets Media, MarketScreener.com, TMCNet.com, and the ***Global Legal Chronicle***** note Lowenstein Sandler's representation of **ACA Compliance Group**, a leading global provider of governance, risk, and compliance advisory services and technology solutions, in the sale of its NorthPoint product suite and technology consulting practice to Credit Suisse Asset Management's NEXT Investors, a leading fintech growth equity group. The Lowenstein deal team included **Michael A. Brosse, Eric Swartz, Michael T. Melchiorre, Michael Walutes, Nicholas G. Mehler, Megan Monson, and Taryn E. Cannataro**. *(subscription required to view certain content)* [View Lowenstein's news announcement about this transaction.](#)

> January 6; January 24, 2020

Lowenstein's role representing independent private equity firm **NexPhase Capital, LP** in its newly announced strategic partnership with DealerOn, Inc., a leading website and digital marketing company serving the retail automotive industry, was mentioned in ***citybizlist*, *Automotive News*, *The Banks Report*, *Cision PR Newswire*, and *AutoSuccess***. The Lowenstein deal team included **Christopher C. Henry, Andrew P. Erdmann, Alexander Brooks, Matt Savare, Theodore C. Sica, Michael Walutes, Julie Levinson Werner, Eric Jesse, Megan Monson, Bianka V. Barraza, Chelsea P. Ferrette, Carly S. Penner, Bryan Sterba, Matthew Tippy, Vikram Paul, and Serena Ward**. [View Lowenstein's news announcement about this transaction.](#)

> January 10-16, 2020

Lowenstein's representation of **Thames Valley Communications (TVC)** in its acquisition by Atlantic Broadband is noted in ***Light Reading*, *Telecompaper*, *citybizlist*, ***Global Legal Chronicle***, and ***Business Wire***. TVC is a broadband services company operating in Southeastern Connecticut. Atlantic Broadband, a subsidiary of Cogeco Communications Inc. (TSX: CCA), is the eighth-largest cable operator in the United States. The Lowenstein deal team included **Michael A. Brosse, Eugene R. Cheval, Claudia Lorenzo, Michael Walutes, and Megan Monson**.**

> January 9-14, 2020

- Lowenstein's representation of **PVH Corp.** [NYSE:PVH] in its definitive agreement to sell its Speedo North America business to Pentland Group for \$170 million in cash is highlighted in **Law360, Bloomberg Law, Retail Dive, Financial News,** and the **Global Legal Chronicle**. The Lowenstein deal team included **Marita A. Makinen, Andrew P. Erdmann, Doreen M. Edelman, Andrew E. Graw, Darren Goodman, Mary J. Hildebrand, Matt Savare, Michael Walutes, Jeffrey M. Shapiro, Jack Sidorov, Abbey E. Baker, Manali Joglekar, Justin Gindi, Sophia Mokotoff,** Nicole Rae Morales, **Bryan Sterba,** and **Vikram Paul**. The PVH team included Mark Fischer, Jeffrey Hellman, and Meredith Felz (Legal), along with Dana Perlman and Lina Yoo (In-house Deal Makers). *(subscription required to access certain content)* **View Lowenstein's news announcement about this transaction.**
- > December 11-16, 2019  
Lowenstein's representation of lead investor **Pamplona Capital Management** in the \$200 million growth capital equity investment in iFit, the connected fitness streaming platform owned by ICON Health & Fitness, is highlighted in **Law360, Bloomberg Law – Big Law Business,** and the **Global Legal Chronicle**. The Lowenstein deal team included **Michael A. Brosse, Eric Swartz, Mitchell McDonald,** and **Michael T. Melchiorre** (Corporate); **Michael Walutes** (Tax); **Lowell A. Citron** (Debt Financing); and **Nicholas G. Mehler** (IP). *(subscription required to access article)* **View Lowenstein's news announcement about this transaction**
  - > December 4-6, 2019  
Lowenstein's representation of **NexPhase Capital, LP** in its agreement to sell Flexible Architecture & Simplified Technology, LLC, to Verisk Analytics, Inc., is noted in **Cision PR Newswire, Law360, Bloomberg Law – Big Law Business, TMCNet.com,** and the **Global Legal Chronicle**. **Law360** specifically mentions **Christopher C. Henry, Michael Walutes,** and **Kimber Hargrove**. The Lowenstein deal team included **Christopher C. Henry, Zarema A Jaramillo, Marc S Kurzweil, Jack Sidorov, Michael Walutes, Julie Levinson Werner, Bianca V. Barraza, Bettina C. Elstroth, Katie R. Glynn, Kimber Hargrove, Amanda C. Lutick, Stefanie Manna,** and **Megan Monson**. *(subscription required to access certain content)* **View Lowenstein's news announcement about this transaction.**
  - > November 18-26, 2019  
Lowenstein's representation of **The Estée Lauder Companies Inc.** in its acquisition of the shares that the company does not already beneficially own in Have & Be Co. Ltd., the Seoul-based, global skin care company behind Dr. Jart+ and men's grooming brand Do The Right Thing, is noted in **Mergers & Acquisitions, Yahoo! Finance, Digital Commerce 360, PYMNTS.com,** the **Global Legal Chronicle, The Deal** (article; deal listing), **Law360, Business Wire, Bloomberg,** and **The Beauty Influencers**. Led by partner **Marita A. Makinen,** the Lowenstein deal team includes **Gina M. Seong, Darren Goodman, Doreen M. Edelman, Mary J. Hildebrand, Matt Savare, Michael Walutes, Jack Sidorov, Abbey E. Baker, Kate Basmagian, Manali Joglekar, Taryn E. Cannataro, Sophia Mokotoff, Carly S. Penner, Bryan Sterba,** and **Matthew Tippy**. *(subscription required to access article)* **View Lowenstein's news announcement about this transaction.**
  - > November 9, 2019  
Lowenstein's representation of **W20,** the leading independent provider of analytics-driven, digital-first marketing communications to the health care sector, in the acquisition of Arcus Medica, a recognized leader in medical and scientific communications, highlighted in the **Global Legal Chronicle**. The Lowenstein deal team included **David L. Goret, Marita A. Makinen, Andrew P. Erdmann,** Matthew Tippy, **Eugene R. Cheval, Tracy F. Buffer, Michael Walutes, Sophia Mokotoff, Megan Monson, Matt Savare, Bryan Sterba, Mary J. Hildebrand, Manali Joglekar,** Carly S. Penner, **Amy Komoroski Wiwi,** and **James C. Shehan**. **View Lowenstein's news announcement about this transaction.**
  - > October 3-7; November 8, 2019  
Lowenstein's representation of NexPhase Capital in its investment in Popcornopolis was reported in **Business Wire,** the **Valdosta Daily Times, Bloomberg Law – Big Law Business, The Tullahoma Tennessee News, Mergers & Acquisitions,** and the **Global Legal Chronicle**. The Lowenstein team included **Christopher C. Henry, Michael Walutes, Matt Savare, Vanessa A. Ignacio, Julie Levinson Werner, James C. Shehan, Eric Jesse, Sabrina Cua, Bryan Sterba, Megan Monson,** and **Lauren M. Troeller**. **View Lowenstein's news announcement about this transaction.**
  - > February 6-8; March 9, 2019  
Lowenstein Sandler's role as legal counsel to New Mountain Capital and portfolio company Topix Pharmaceuticals, Inc. in connection with the acquisition by Topix of ClarityRx Clinical Skin Care, Inc. is highlighted in **The PE Hub Network, Business Wire,** the **San Fernando Valley Business Journal, Cosmetics Technology,** and the **Global Legal Chronicle**. (Lowenstein deal team: **Marita A. Makinen, David L. Goret, Michael Walutes, Matt Savare, Vanessa A. Ignacio, Anthony W. Raymundo, Megan Monson, Bryan Sterba,** and **Jacob D. Unger**.) **View Lowenstein's news announcement about this transaction.**
  - > January 24, 2019  
**The PE Hub Network, The Deal,** and **Law360 (December 12, 2018; January 24, 2019)** note Lowenstein Sandler as lead counsel to Cerberus Capital Management, L.P. in its acquisition of Sparton Corporation (NYSE: SPA). (Lowenstein deal team: **Marita A. Makinen, Robert G. Minion, Jeffrey Blumenfeld, Mary J. Hildebrand, Nicholas G. Mehler, Christine Osvold-Mruz, Matt Savare, Jeffrey M. Shapiro, James C. Shehan, Michael Walutes, Jack Sidorov, Norman W. Spindel, Stuart S. Yusem, Manali Joglekar, Sabrina Cua, Allison Gabala, Megan Monson, Alex H. Rosenthal, Bryan Sterba,** Matthew Tippy, **Lauren E. Killeen,** and **Lauren M. Troeller**.) *(subscription required to view certain content)* **View Lowenstein's news announcement about this transaction.**
  - > January 7, 2019  
Lowenstein Sandler is noted as lead counsel to Vesey Street Capital Partners, LLC (VSCP) in their recapitalization of Elite Body Sculpture as published in **The PE Hub Network, Cision PR Newswire,** and **The Business Journals** (Lowenstein deal team: **Marc B. Kramer, Brooke A. Gillar, Steven E. Siesser, Lowell A. Citron, Michael Walutes, Lesley P. Adamo, Eileen Overbaugh, Elisia M. Klinka, Nicholas Gonski, Darren Goodman, Megan Monson, Eric Jesse, Alanna Sandoval, Jeffrey M. Shapiro, Jack Sidorov, Mark P. Kesslen, Paul M. Krueger, Michael A. Buxbaum, Norman W. Spindel, Mary J. Hildebrand, Bryan Sterba, Manali Joglekar,** and **Stuart S. Yusem**.)
  - > October 10, 2018  
**StreetInsider.com, MarketWatch, RTTNews, The Advocate, Markets Insider,** and **Seeking Alpha** highlight Lowenstein client Compassionate Care Hospice's entering a definitive agreement to be acquired by Amedisys, Inc. (Lowenstein deal team: **Marita A. Makinen, Annie Nazarian Davydov, James C. Shehan, Michael Walutes, Michael N. Goen, Darren Goodman, Sophia Mokotoff, Jack Sidorov,** and **Scott Siegel**.) **View Lowenstein's news announcement about this transaction.**
  - > May 30-June 1; September 4-7, 2018  
**Capacity Media, The PE Hub Network, Fiber Optics Online, TMCNet.com, PR Newswire (May 30, 2018; September 4, 2018),** and **TeleGeography** note Lowenstein Sandler's representation of Hudson Fiber Network, portfolio company of Tiger Infrastructure Partners, in its all-cash merger agreement with ExteNet Systems, Inc. (Lowenstein deal team:

**Michael A. Brosse, Eric Swartz, Justin Gindi, David Leit, Michael Walutes, Megan Monson, Darren Goodman, Alexandra S. Droz, Eric Jesse, Lesley P. Adamo, and Marc S. Kurzweil.)**

> July 30, 2018

**The PE Hub Network** and **Mergers & Acquisitions** note Lowenstein Sandler as counsel to **NexPhase Capital, LP** in its equity stake investment in **Brandt Information Services, LLC**.

> May 30, 2018

**Cosmetics Technology** and **Business Wire** note Lowenstein Sandler as legal counsel to **New Mountain Capital** and portfolio company **Topix Pharmaceuticals, Inc.**, in their acquisition of **DERMA E**. (Lowenstein deal team: **Marita A. Makinen, David L. Goret, Matt Savare, Michael Walutes, Darren Goodman, Eric Jesse, Manali Joglekar, Marc S. Kurzweil, Kimberly E. Lomot, Justin Gindi, Tim Janas, Megan Monson, Leah Satlin, and Jacob D. Unger.**)

## EDUCATION

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> Yale Law School (J.D.)

> The Johns Hopkins University (B.A.), Phi Beta Kappa

## ADMISSIONS

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> New York

> New Jersey