

Eric Larson

Partner

Houston

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OVERVIEW

Eric assists clients by providing tax and structure analysis for business transactions involving partnerships, limited liability companies, corporations, and tax-exempt entities. His experience includes formations, mergers, conversions, taxable asset and stock acquisitions, and liquidations, from both a federal and a state tax perspective.

Eric has extensive experience in drafting limited liability company agreements and partnership agreements containing complex tax allocation provisions, buy/sell rights, and detailed management provisions.

REPRESENTATIVE MATTERS

- Represented Refuel Operating Company, LLC, in its acquisition of the convenience retailing, petroleum marketing, and quick-service restaurant assets of Double Quick, Inc.
- Advised EnCap Flatrock Midstream in an initial capital commitment of \$500 million to Tatanka Midstream, LLC.
- Advised Main Street Capital Corporation in a completed new portfolio investment to facilitate the recapitalization of J+J Services, Inc., a leading provider of roll-off dumpster and portable toilet rental services.
- Represented Tailwater Capital LLC, an energy private equity firm, in a \$500 million capital investment and incremental commitment to Goodnight Midstream, a leading produced water midstream infrastructure company.
- Advised NextEra Energy Partners LP in its acquisition of Meade Pipeline Co LLC and its interest in the Central Penn Line in a transaction valued at approximately \$1.37 billion.
- Represented NewBridge Resources, LLC, in the acquisition of Pacific Coast Energy Holdings LLC from Metalmark Breitburn Holdings LLC and Greenhill Capital Partners II, LP.
- Advised National Oilwell Varco in connection with the purchase of all of the equity interests in Denali Inc., a manufacturer of industrial storage tanks, from affiliates of Patriarch Partners and the Zohar Funds and others.
- Represented Allied Power Group, LLC (APG), a Fund III portfolio company of OFS Energy Fund, in the sale of APG to an affiliate of AEA Investors LP.
- Advised Pinnacle Midstream II, LLC, in a significant equity capital commitment from management and Energy Spectrum Partners VIII LP.
- Represented EnCap Flatrock Midstream in an initial \$300 million venture capital commitment in Clear Creek Midstream, LLC.

- Advised an investor for equity investment of \$500 million in an exploration and production partnership.
- Advised various joint venture arrangements between exploration and midstream companies.
- Represented a public pension fund in the negotiation of various investments in private equity funds.
- Counseled a developer in the structuring of a joint venture for the acquisition, construction, development, and leasing of senior living communities across Texas and the Southwest.
- Represented a private equity firm in a more than \$100 million investment for a midstream venture.
- Advised a private equity firm for a more than \$150 million investment in a chemical processing venture.
- Advised investors in numerous other equity investments in various energy companies ranging from \$50 million to \$1 billion.
- Counseled numerous portfolio companies and management groups in equity raising transactions ranging from \$3 million to \$650 million.
- Advised numerous portfolio companies in asset and equity sales ranging from \$10 million to \$500 million.
- Represented private equity firms for the restructuring of existing portfolio companies, including corporate and tax analysis of transactions.

AWARDS

- *Best Lawyers in America*®: Tax Law (2024-2026)
- *Corporate Growth Houston*, Cross-Border Transaction of the Year (2019)

TOP AREAS OF FOCUS

- Oil + Gas
- Tax

ALL AREAS OF FOCUS

- Energy Tax
- Oil + Gas
- Private Equity
- Tax
- Transactions + Planning

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Member, State Bar of Texas

EDUCATION AND CERTIFICATIONS

EDUCATION

- The University of Texas School of Law, J.D., *with honors*, 2007, *Texas Law Review*
- The University of Texas, L.B.J. School of Public Affairs, M.P.A., 2007
- Rice University, B.A., *cum laude*, 2001, sociology and political science

BAR ADMISSIONS

- Texas

SPEAKING ENGAGEMENTS

- Speaker, “Admitting New Partners: Tax Consequences,” *Strafford*, August 20, 2025.

PUBLICATIONS

- Co-author, “The One Big Beautiful Bill: Initial Analysis of Key Provisions for the Real Estate Industry,” *Troutman Pepper Locke*, June 5, 2025.
- Author, “IRS Issues Carried Interest Guidance,” *Locke Lord QuickStudy*, August 7, 2020.