

# Olivier A. Léger

PRACTICE CO-CHAIR, TAX

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Olivier Léger, Practice Co-Chair of Choate's Tax Group, advises PE fund sponsors on U.S. tax matters at all stages of their operations, with a dual focus on fund formation and portfolio company acquisitions and divestitures.

On the fund formation front, Olivier's contribution to VC funds, buyout funds, funds-of-funds, and other PE fund clients begins with providing structuring advice to minimize the tax burden to the various fund constituents. In implementing the desired structure, and negotiating and drafting fund documents, Olivier provides clear and commercial solutions that allow maximum flexibility to execute on deal opportunities and facilitate the day-to-day operation and administration of the fund vehicles. Olivier also advises fund sponsors with respect to GP matters, secondary transfers, bridge financings, as well as isolated transactions such as GP sponsored secondaries (fund recaps) and the sale of management company interests. Separately, Olivier regularly represents funds-of-funds in connection with their primary and secondary investments in other funds.

On the transactional front, Olivier advises PE fund sponsors on structuring leveraged buyouts and other M&A transactions in a tax-efficient manner, and planning for post-closing operation of the businesses so as to maximize available tax savings. Olivier also regularly advises closely held corporations and their individual shareholders with respect to various U.S. tax matters, including QSBS. In addition, Olivier advises public and privately owned companies with respect to taxable and tax-free mergers and acquisitions, joint ventures, credit facility arrangements, and post-transactional integration, as well as inbound and outbound transactions.

Olivier was recognized by *The Legal 500* as "a name to note in the funds space." Olivier's clients include TrueBridge Capital, XPV Water Partners, Century Partners, Amplify Partners, SKK Group, Battery Global Advisors, Long Ridge Equity Partners, I-Qu, Horsley Bridge Partners, Riverside Partners, Great Hill Partners, QuestMark Partners, Right Networks, Sverica Capital Management, Tribeca Holdings, Candescent Partners, and Marcy Venture Partners, LLC.

## Focus Areas

**Private Equity and M&A**

**Corporate and Specialty Areas**

**Fund Formation**

## Recognition

- *Chambers USA* (2025-2026)
- *The Legal 500* (2019-2026)

## Representative Engagements

- Private investment fund sponsors in connection with their fund formation and fund raising activities, with capital commitments ranging from $100 million to $3.5 billion.

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- Sophisticated companies and PE funds in major acquisitions in the middle-market space (generally companies with a market cap of $100 to $400 million, although several were in the $1 billion range). These acquisitions have involved a range of commercial sectors, including medical devices, pharmaceuticals, biologics, food, finance, technology, media, gaming, mobile applications, insurance, manufacturing, chemicals, fashion, and jewelry.
- Johnson & Johnson in several major acquisitions, including an acquisition for $3.3 billion cash.

## Professional & Community Involvement

- Member of the New York State Bar Association, Tax Section
- Member of the American Bar Association
- Member of the Boston Bar Association

## Education & Credentials

- University of Toronto Faculty of Law, LLM (2007)
- Université de Moncton, LLB (2004) *Gold Medalist*

## Admissions

- Ontario
- New York