



Jennifer McDowell

Shareholder

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Licensed in Colorado, Louisiana,
Wyoming

Overview

Jennifer L. McDowell enjoys representing owners and their businesses in all forms and sizes from formation through sale. She is nationally recognized for her mergers and acquisitions practice.

She assists and advises businesses and their owners in organizational planning, succession planning, mergers, divestitures and acquisitions, employment matters, general contracts and business transactions, real estate, financing, tax compliance, and tax planning. Jennifer also provides expert and consulting services on Wyoming tax and related matters.

Jennifer began her career in a state and local tax litigation boutique, where she honed her tax and financial expertise and developed a proficiency in administrative and appellate practice. She continues to guide business taxpayers through audit, refund, protest, and other administrative processes; work with governmental authorities to obtain positive outcomes for her clients; and litigate state and local tax disputes.

Experience & Results

- Represents buyers and sellers in business acquisitions, divestitures and mergers in various industries including energy services, recreation, retail, insurance, medical and professional services
- Lead Seller's counsel in the reorganization and partial sale of a broadband company worth over \$100 million (Visionary Broadband)
- Lead Seller's counsel in >\$15 million sale of historic, operating Wyoming ranch (Bixby Ranch)
- Provides consulting and expert services on Wyoming and Colorado state and local taxation and secured transactions
- Recent expert work includes advising bankruptcy attorneys and advisors in four different bankruptcy matters concerning Wyoming severance and ad valorem tax matters as well as lien status and priority

Experience & Results (cont'd)

- Recent consulting and opinion matters include Colorado and Wyoming state and local tax analysis in the \$1.33 billion Oxy land sale as well as providing the Wyoming lending opinion in the Oxy sale
- Won Motion to Dismiss >\$20 million lawsuit by Johnson County concerning ad valorem taxes on produced minerals (currently on appeal)
- Advises and represents principal owners in forming corporations, limited liability companies, joint ventures and partnerships and succession planning for same
- Represents business entities as general counsel for various contract, employment, and owner issues
- Provides opinion letters for lenders and borrowers in commercial lending transactions
- Represents both oil and gas production and service companies in Master Service Contract drafting, review, and negotiations
- Represents a Non-Profit Developer in the business formation and financing matters related to Low Income Housing Tax Credit, HOME Investment Partnership Program, and other HUD affordable housing projects
- Represents working interest owners in their acquisition of production properties along with negotiations involving Areas of Mutual Interest, Joint Operating Agreements, and Gathering Agreements
- Represented an oil and gas services company in two EEOC claims and corresponding Wyoming Department of Labor claims
- Provided a Sophisticated Investor Opinion in compliance with federal and Wyoming securities laws
- Represented oil and gas services companies in minimum wage audits
- Represented an oil and gas operator in a federal royalty investigation by the Inspector General
- Represented a majority shareholder in a shareholder derivative action
- Represented business taxpayers in mineral, severance, income, franchise, sales, and use tax audits and disputes in Colorado, Wyoming and Louisiana
- Provided election law compliance services and campaign finance reporting for Candidate for Wyoming State House of Representatives
- Represented an integrated oil and gas company before the Louisiana Board of Tax Appeals and in the appeal to Louisiana District Court in a Louisiana franchise tax Mark to Market Securities valuation dispute

Practice Areas

- Business Law
- Acquisitions & Divestitures
- Taxation
- Oil & Gas Transactions
- Real Estate
- Appeals

Practice Areas (cont'd)

- Corporate Law
- Public Companies & Securities
- Employment

Honors

- Selected for inclusion in *The Best Lawyers in America*® in the fields of Corporate Law, Oil & Gas Law, and Real Estate Law, 2024–2027, and Litigation (Mergers and Acquisitions), 2026–2027
- Named to Legal 500's Private Practice Powerlist M&A, 2024
- One of Business Today's Top 10 Influential Corporate/M&A Lawyers Making Waves in Wyoming, 2023
- Nationally recognized by Chambers and Partners USA in the practice area of Corporate/Mergers and Acquisitions, 2019–2025
- Selected as a *Mountain States Super Lawyer*, 2022–2025
- Named One of Wyoming's 20 Under 40, 2011
- Beta Gamma Sigma Honor Society

Insights

- Author, "Know When to Hold 'Em, Know When to Fold 'Em: Managing Deal Fatigue in Mergers and Acquisitions," Wyoming Lawyer, Vol. 42, February 2019, p. 22.
- Instructor, Continuing Legal Education Seminar entitled "Negotiating Oil and Gas Agreements Oil and Gas Master Service Agreements", November 2013
- Co-Author "Keeping Your Lease Alive in Good Times and in Bad" 55 Rocky. Mt. Min. L. Inst. 23-1 (2009)
- Author, "Update on the Hatfields and McCoys: Did the Tax Collectors and Producer-Processors' Collaboration Solve Wyoming's Gas Valuation Problem?" National Association of Division Order Analysts, Volume MMVIII, No. 3 (September 2008)
- Author, "Your CEO Must Sign on the Dotted Line! The Louisiana Department of Revenue Defines Who Can Validly Sign Agreements," Louisiana State and Local Tax Report, Volume 15, No. 4, State Tax Press (Apr. 2006)
- Author, "Confidentiality of Juvenile Information Since the Public Information Act," Texas State Bar Juvenile Section Report, Volume 17, No. 2 (June 2003)
- Special Events Editor for The Review of Litigation Journal, The University of Texas School of Law
- Instructor, Continuing Legal Education seminar entitled "Sales and Use Tax: A Beginner's Basic Course"

Education

- J.D., University of Texas School of Law, 2003
- B.S., in Accounting, University of Wyoming, with honors, 2000

Bar Admissions/Qualifications

- Colorado, 2003
- Louisiana, 2004 (Inactive)
- Wyoming, 2005
- U.S. District Court, District of Wyoming

Professional & Community Involvement

- Child Development Center of Natrona County, Former Director
- Cowboy Joe Club, University of Wyoming, Former Director
- United Way of Natrona County, Former Director
- Casper College Foundation, Former Director
- Wyoming State Bar, Business Section, Former Secretary/Treasurer, Former At-Large Member
- The Tate Foundation, Current Trustee