

# Anna C. Tang

Partner | Los Angeles

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Anna Tang represents and advises emerging and established companies as transactional and general corporate counsel with respect to a wide variety of business transactions including mergers and acquisitions, commercial transactions and corporate governance. She also provides counsel on offerings of equity and debt securities, private equity investments and alternative investments, including venture, credit, commingled real estate, energy, infrastructure and hedge funds. Her representation includes negotiating, drafting and reviewing purchase and acquisition agreements, joint venture, property management, property development, partnership and shareholder agreements, preparation of loan and syndication documents including private placement memoranda, as well as advising on the taxation implications of the transaction. Additionally, amid the evolving COVID-19 pandemic, Anna has been instrumental in advising clients on the various relief and incentive programs available to businesses under the CARES Act.

Having begun her career as a corporate and tax attorney at a top 20 law firm in Australia, Anna has expertise in assisting clients with commercial matters and tax effective structures for Australian investment and activities, and advising multinational and foreign clients on Australian and international commercial and taxation issues.

## EXPERIENCE

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Represented various city, county, university and state pension systems with review and negotiation of a wide range of alternative investment classes, including private equity, commingled real estate, venture, credit, energy, mining, infrastructure and hedge funds.

Represented various real estate and property developer clients on the formation of joint ventures and associated ownership and holding entities and acquisition of third party financing.

Represented an Australian and New Zealand based company on its acquisition of a group of appraisal management companies with operations throughout the United States.

Represented leading operators of short stay surgical facilities on acquisitions of various physician owned surgery centers throughout the United States. Key acquisitions include:

- \$161 million acquisition of two physician-owned hospitals in Oklahoma City, Oklahoma;
- \$15.75 million acquisition of a gastroenterology surgery center in Tucson, Arizona;
- \$6 million acquisition of a surgery center in Georgia, Atlanta; and
- \$4 million acquisition of an eye surgery center in Wyomissing, Pennsylvania.

Represented the stakeholders of a Southern California aged and disability care group to refinance its existing debt and to sell a majority interest in the group to a private equity firm.

Acted as external general counsel to a pharmaceutical/healthcare group in Los Angeles County and Orange County, California.

Representation of owners, operators and managers of ambulatory surgical centers and surgical hospitals, outpatient imaging facilities and hospice programs development of facilities throughout the United States.

Representation of managed care medical groups and independent practice associations in restructuring and combinations with other organizations.

Representation of various organizations in restructuring and combinations with other organizations. Extensive experience in organizing and syndicating interests in joint ventures, including limited liability companies, partnerships and corporations.

Represented Australia's number one fruit and vegetable grower and distribution company on its disposal of a majority interest in the business to a US-based private equity company.

Represented the Australian arm of a Big 6 accounting firm on the effective restructure and expansion of its Australian practices.

## INSIGHTS

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### SPEAKING ENGAGEMENTS

Speaker, "PPP Loan Forgiveness: Employment and Tax Issues for Borrowers," Nossaman's Employment BUZZ Webinar Series, 09.22.2020

Moderator, "Top Five Considerations in Operating Agreements," 5th Annual West Coast Ambulatory Surgery Center Seminar, Los Angeles, CA, 03.07.2019

Moderator, "Mergers & Acquisitions and Joint Ventures," 4th Annual West Coast Ambulatory Surgery Center Seminar, Los Angeles, CA, 03.07.2018

### PUBLICATIONS

Co-Author, "Congress Revises PPP Rules: Allows PPP Second Round, Reverses IRS Position on Deductibility," *Nossaman eAlert*, 12.28.2020

Author, "PPP Loans and Changes of Ownership: Considerations for M&A Transactions," *Nossaman eAlert*, 10.21.2020

Co-Author, "Drinking Through a Pandemic: Will Relaxed Alcohol Sales During COVID-19 Survive in California?," *Nossaman eAlert*, 06.18.2020

Co-Author, "Financial Aid Expected for Struggling Nonprofits: The HEROES Act and Accessing PPP Loans," *Nossaman eAlert*, 05.15.2020

Author, "SBA Extends PPP Loan Safe Harbor Deadline to May 14, 2020 and Issues Other Guidance," *Nossaman eAlert*, 05.08.2020

Author, "Finding the Right Fit Under CARES: Understanding the SBA Loan Programs Available Under the CARES Act and Determining Eligibility and Business Need," *Nossaman eAlert*, 04.03.2020

Author, "Protecting Your Business Operations During a Global Pandemic," *Nossaman eAlert*, 03.27.2020

## PRACTICES

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Corporate

Mergers & Acquisitions  
Corporate Governance  
Entity Formation, Conversion & Restructuring  
Corporate Finance  
Public Pensions & Investments  
Taxation  
Intellectual Property  
Ambulatory Surgery Centers  
Health Law  
Real Estate

## **EDUCATION**

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University of Melbourne, LL.M., 2006  
Deakin University, LL.B., 2004  
Deakin University, B.Com., 2004

## **LANGUAGES**

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Cantonese  
Mandarin

## **ADMISSIONS**

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California  
U.S. Tax Court  
New South Wales, Australia  
Victoria, Australia