

Heather L. Preston

Partner

1080 Marsh Road , Menlo Park , CA USA 94025

t 650.614.6425

1100 Peachtree Street NE

Suite 2800 , Atlanta , GA USA 30309

hpreston@kilpatricktownsend.com

Services

Business & Finance

Executive Compensation

Investment Management & Broker-Dealer

Dealer

Joint Ventures & Strategic

Alliances

Mergers & Acquisitions

Private Equity

Real Estate Investment &

Development

State Tax Credits & Incentives

Tax

Industries

Energy

Energy Investment

Health & Life Sciences

Project Development & Finance



Heather Preston focuses her practice on federal tax matters involving joint ventures, fund formation, and mergers and acquisitions. She has significant experience representing real estate investment trusts (REITs), relating to their formation, acquisitions and divestitures. Ms. Preston also advises and counsels clients on tax issues associated with executive deferred compensation plans for both taxable and tax exempt entities and executive incentive and stock based compensation plans.

Prior to joining the firm, Ms. Preston was a partner on the tax practice team of an East Coast law firm in its Atlanta, Georgia office.

Ms. Preston was recognized as a Georgia "Rising Star" in 2010 by *Super Lawyers* magazine. She was also named a 2007 and 2008 "Legal Elite" by *Georgia Trend* magazine.

Experience



Represent project developers and investors in connection with federal and state tax equity investments.

Represented CRH plc, the international building materials group, in its pending acquisition of Ash Grove Cement Company, a leading U.S. cement manufacturer for \$3.5 billion.

Education

University of Mississippi School of Law, J.D. (2002) *summa cum laude*

Pennsylvania State University, B.S., Accounting (1995)

Admissions

Not admitted in California

Georgia (2004)

Professional & Community Activities

American Bar Association, Section of Taxation, Member

State Bar of Georgia, Section of Taxation, Member

State Bar of Minnesota, Member

National Association of Real Estate Investment Trusts (NAREIT), Member

Insights

[Perspectives](#)

KT Client Success | Kilpatrick Townsend Represents Wealth Management Firm from Birth to \$750 Million Exit

July 18, 2019

[Alerts](#)

Treasury Issues Second Round of Proposed Regulations Providing Additional Guidance for Making Investments in Qualified Opportunity Zones

April 25, 2019

[Alerts](#)

Opportunity Zone Program Offers A New, Tax-Efficient Vehicle For Investors And Developers

November 29, 2018

[Publications](#)

Opportunity Zones



November 12, 2018

[Perspectives](#)

Key Takeaways | Private Sector Investments in Climate Technologies: ROI & the New 2018 US Tax Credit for Carbon Oxide Capturing Technologies

September 27, 2018

[Events](#)

Investing in CO2 Technologies

September 12, 2018

[Events](#)

Major Tax Law Changes and the Impact on Intellectual Property

August 6, 2018

[News Releases](#)

KT Client Success: Kilpatrick Townsend Counsels Dilweg Companies in Multiple Acquisitions

July 25, 2017

[News Releases](#)

Kilpatrick Townsend Announces 2016 Kilpatrick Townsend Pro Bono Awards

April 12, 2017

[News Releases](#)

Kilpatrick Townsend Counsels Proterra in Leasing Agreement for First Ever Commuter Shuttle Service Via Electric Buses

November 1, 2016

[Alerts](#)

Omnibus Funding and Tax Extenders Legislation Includes Important Extensions for Renewable Energy Projects

December 22, 2015

[Alerts](#)

Comprehensive Partnership Audit Reform Requires Amendments To Partnership (and LLC Operating) Agreements

December 22, 2015