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Rising Star: Latham's Christine Mainguy

By **Asha Glover**

Law360 (August 10, 2026, 4:00 PM EDT) -- Christine Mainguy of Latham & Watkins LLP led sports live-streaming television service Fubo TV's tax team in its acquisition by Disney and advised Skechers on tax matters in its $9.4 billion take-private acquisition by 3G Capital, earning her a spot among the tax law practitioners under age 40 honored by Law360 as Rising Stars.

Christine Mainguy
Latham

Age: 40
Home base: Houston
Position: Partner
Law school: University of Texas School of Law
First job after law school: Tax associate at Vinson & Elkins

Her most interesting deal lately:

Mainguy said the deal that combined Fubo TV with the Walt Disney Co.'s Hulu + Live TV business has been her most interesting deal to date. Under the deal, Disney became the majority owner of the combined Fubo-Hulu + Live TV. The deal was also the first that she led as a tax partner, she said.

Telling people about her involvement in the deal tends to draw big reactions due to the popularity of the companies involved, Mainguy said, adding that she subscribed to Fubo even before the deal to watch NFL games.

"You kind of have inside information on what's going to happen with the product that you actually love and use every day," Mainguy said.

The deal was also structurally interesting, she said.

"You have to combine the partnership tax rules, which I absolutely love, and it's a tax-driven structure, which allows you to play such a lead role in the deal," Mainguy said. The deal also gave her an opportunity to really get to know her client and its objectives while working to adhere to technical tax rules.

"Those are my favorite things," Mainguy said. "When you combine the two — a deal where I get to be a nerd and dig into the rules, but also I love meeting people and I get to really get to know my clients and enjoy that relationship and try to meet their goals."

Her proudest moment as an attorney:

"Honestly, it's seeing the growth in our younger tax associates," Mainguy said, adding that she takes a lot of pride in training tax associates, especially because tax is a focus area that requires hands-on learning. It's fulfilling to see young associates overcome challenges and apply their knowledge to future deals, Mainguy said.

She said her proudest moments are when she sees associates "really get it, start to enjoy it and start to make judgment calls that they run by me ... [and] seeing them be right on those judgment calls because they've learned from an experience is really cool."

"To me, that's the coolest moment because I'm a big believer that if your associates aren't doing a good job, the first place you should look is in the mirror," she said. "Are you giving them the tools and everything to allow them to grow?"

Why she is a tax attorney:

Mainguy said she gravitated toward tax early in her career, easily finding aspects that she loved about practicing tax law. She enjoys that tax law is rule-based but also has a lot of flexibility.

"I love when a deal first starts up, and you're determining the tax structure, or how to make something tax-free — if that's the goal — or make it a taxable deal, or to achieve certain goals," Mainguy said. "The initial structuring is like a puzzle, and that's neat."

Mainguy enjoys exploring the tax code and existing regulations and being creative with how to fit her ideas within certain rules while also being able to engage in aspects of corporate law, such as client interaction. However, she said it's great to be able to pop into deals to handle the tax aspects, while corporate lawyers tend to run entire deals.

"You get to see a lot of deals, a lot of variety," Mainguy said. "Things are always changing. It makes a day really interesting."

How she thinks her practice will change over the next 10 years:

Learning to incorporate AI is going to be a big focus for tax lawyers over the next decade, Mainguy said. Latham does a great job of providing AI training to help people learn how to use it and to warn people that they can't fully rely on it, she added.

"I use AI a lot and I think AI can make people more efficient learners, but the tricky part about it is you already have to be a competent lawyer," she said. "You have to know what you're looking for and what you want, and then you can use AI to get you there for something you already know."

It's going to be integral for people to learn how to balance that, she added.

"I think we have more of a responsibility as partners to train the next wave of lawyers through this transition of incorporating AI ... and making sure that we're taking the time to make sure that they become those competent lawyers so [AI is] not allowed to mask any shortcoming they may have in their abilities," Mainguy said.

--As told to Asha Glover. Editing by Rich Mills.

Law360's Rising Stars are attorneys under 40 whose legal accomplishments belie their age. A team of Law360 editors selected the 2026 Rising Stars winners after reviewing more than 1,100 submissions. Attorneys had to be under 40 as of April 30, 2026, to be eligible for this year's award.
