Business Practice

In today's complex world, no individual lawyer can handle all the legal issues faced by businesses and their owners and managers. Yet these clients want one attorney—someone familiar with their business and its needs -- to lead the right team in providing the best legal advice and handling the various transactions, disputes and other legal needs they encounter.

Reish Luftman Reicher & Cohen's attorneys respond to this need by establishing general counsel relationships with business clients. Each of our senior attorneys has over 20 years of experience representing businesses. Each business client works with one of these senior lawyers, who serves as general counsel and is familiar with you, your business, and most importantly, your long-term objectives for yourself and your company.

Our business clients include closely-held, middle-market businesses with revenues of $5 million to $200 million in manufacturing, retail, advertising, real estate, financial services, media, entertainment and sports, technology, and professional service industries. They range from sole proprietorships, to closely-held corporations and LLCs, to businesses in need of complex domestic and international multi-tier entity structures. In addition, we represent and advise numerous early-stage growth companies as well as investment funds.

Our years of experience produce results that are responsive, practical, and cost-effective. Since many of our attorneys are also accountants or hold advanced tax degrees, we are constantly considering the implications of the complex tax rules, both domestic and international, which impact your operations.

The breadth of expertise in our firm provides you and your business with the full range of legal services. As necessary, your general counsel can draw upon one of our specialty practice groups, including corporate, tax, real estate, employment law and employee benefits, as well as experienced and practical litigators.

Our business attorneys assist clients with day-to-day business operations, specific transactions, and specialized advice. We review, negotiate and prepare contracts and agreements such as leases, loan transactions, distribution and marketing agreements, employment and consulting agreements, and other agreements that arise in the course of a business's operation. We assist clients looking to acquire other strategic businesses or partners in evaluating, structuring, negotiating and documenting these transactions. Our business clients desiring additional capital can rely on our experience and expertise in handling financing transactions involving private investors, angel investors, venture capital and private equity funds, and the complex tax and securities laws issues they involve. For business clients seeking to sell or merge their business – whether in transactions with publicly-traded companies, other strategic buyers, or private equity funds - we assist throughout the process, from grooming the business to negotiating and closing the transaction.

Our business practice provides assistance to clients in the following areas:

Corporate

- Choice of entity analysis
- Formation of corporations, LLCs and partnerships
- Buy-sell agreements among shareholders, partners and LLC members
- Stock option, "phantom" and other deferred compensation plans
- Succession, exit strategy and liquidity planning
- Resolution of disputes between shareholders/partners
- Mergers, acquisitions, purchases and sales of businesses and business entities
- Private placements, venture capital and other equity financing
- Compliance with federal and state securities laws for non-public issuers
- Debt financing
- Foreign and international business entities
- Licensing, manufacturing, distribution and other general business contracts

Real Estate Law

- Purchase and sale of real estate
- Real estate financing
- Tax deferred exchanges of real property
- Commercial leasing
- Real estate partnership and LLC investment funds
- Foreign investment in US real estate
- US Investment in foreign real estate
- Troubled real estate investment workouts

Tax Planning

- Tax planning for business transactions
- Business succession planning
- In-bound and out-bound international tax planning
- Individual income tax planning
- Limited liability company/partnership tax planning
- Tax planning for troubled companies/partnerships

Employment Law and Litigation

- Policies, procedures and manuals
- Sexual harassment and discrimination claims
- Personnel decision consulting
- Employment contracts; compensation planning and Section 409A planning
- Wrongful termination, civil rights and other employment litigation matters

Employee Stock Ownership Plans

- Stock purchases
- Corporate succession planning
- Leveraged buyouts
- Corporate financing
- Mergers and acquisitions

Business Litigation

- Contractual disputes
- Business torts including fraud and misrepresentation
- Unfair competition and trade secrets
- Real estate transactional disputes

E-Commerce/New Media

- License agreements for software, content and intellectual property
- E-commerce platform, software and web development agreements
- Corporate planning and financing for early stage technology companies
- Trade Secret and non-disclosure agreements for web-based companies

Other Specialized Services:

Ask for our separate brochures in these related areas:

- Business Litigation Practice
- Employee Benefits Practice
- Employment Law Practice
- ERISA Litigation Practice
- Estate Planning for Business Owners
- Income Tax Practice
- Legal Services for Entertainment Industry Advisors and Their Clients
- Real Estate Practice
- Trust and Estate Practice

Our Business Lawyers

Brad Cohen has practiced in the areas of business and tax since 1973 with an expertise in business and real estate transactions; corporate, partnership, limited liability company law and taxation; executive compensation with equity and non-equity components; planning related to mergers, acquisitions, sales and financing; business succession planning from a business, income and estate tax perspective. In addition to substantial experience with entertainment, technology and real estate transactions, Brad's clients consist of companies operating in a wide variety of industries. Brad is a Director of the Motion Picture Tax Institute and as Chair of the Entertainment-Tax Subsection of the Tax Section of the Los Angeles County Bar Association. Brad has authored many articles and is a frequent lecturer Continuing Education of the Bar programs, the California Society of CPAs and other professional and trade organizations.

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Steve Halper's practice involves a broad range of corporate and transactional matters, focusing primarily on the formation, organization, financing and operational needs of corporations, limited liability companies and partnerships. He deals extensively in mergers and acquisitions, private placements and general business contracts. With legal experience in technology, franchising and other industries in Los Angeles as well as the Silicon Valley, Steve's clients include early-stage technology companies and investment funds as well as closely-held businesses. Steve lectures frequently on the subject of limited liability companies and is the co-editor of the "Guide to Organizing and Operating a Limited Liability Company in California," a publication of the California State Bar.

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Michael Foster's practice emphasizes international and domestic taxation, estate planning, corporate and business law, and real estate matters. He also functions as outside general counsel to a number of companies in entertainment, advertising, manufacturing, and financial service industries. Mike has lectured on international tax and other tax matters before the American Bar Association Forum, the State Bar of California, the California Society of CPAs, the Los Angeles County Bar Association, and other professional and trade organizations.

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Jon Karp's combined knowledge as a CPA and an attorney lends a hands-on business focus to his practice. He has over 25 years experience representing closely-held businesses and professional firms regarding financing and recapitalizations; contracts and transactional work; tax aspects of transactions and operations; mergers and acquisitions; business formation and succession; and transfers between shareholders. Jon has written articles for or been quoted in *Inc.* magazine, *Los Angeles Business Journal, California CPA* and the *Journal of Accountancy*. He has chaired and spoken at annual conferences of the California CPA Education Foundation and has lectured to CPA and other professional societies on business related tax topics.

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Lee Reicher's own experience in business, and his ability to view transactions from the perspective of a CPA and an attorney, gives him a practical approach to resolving business issues. He has practiced in the area of real estate and business transactions since 1975, specializing in corporate, LLC, and partnership matters, including initial formation and agreements among shareholders or partners; business operations and transactions; mergers, acquisitions, and recapitalizations; and the purchase or sale of a business. Lee taught courses in real estate syndication and real estate finance at UCLA Extension and has lectured to CPA societies and other professional organizations regarding real estate and business issues. He has contributed articles to the *Los Angeles Business Journal, Los Angeles Lawyer,* and the *National Law Journal.*

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Robin Gilden has practiced in the areas of tax and corporate law for over 25 years. Robin specializes in corporate, partnership and individual taxation, and international taxation. Robin is the co-author of "Taxation of Partnerships," a chapter in *Advising California Partnerships*, published by the California Continuing Education of the Bar. She has also lectured for Continuing Education of the Bar Programs.

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Michael Luftman specializes in tax planning and tax controversy. He is both an attorney and a CPA. Michael has lectured for the Continuing Education of the Bar on topics of tax planning for owners of closely-held businesses, and tax and financial planning for individuals. He has also guest lectured for the University of Southern California's Masters of Business Tax program. Michael is a certified specialist in taxation through the State Bar of California. He has extensive experience in copyright law, tax planning and all types of estate and gift tax matters for loan out corporations, owners of privately held businesses, high net worth individuals and professionals.

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Marc Benezra represents public and private entities in a wide variety of commercial matters, with an emphasis on real estate and business acquisitions, dispositions, financing and disputes. Marc has served on the Advisory Board of the International Real Estate Trade Organization (IRETO), the Executive Board of the Los Angeles Jewish Community Relations Committee, where he chaired its Israel & World Jewry Commission from 2002 through 2006, and the Board of the Exceptional Children's Foundation. He currently sits on the National Board of the UJC/JCPA Israel Advocacy Committee.

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Jeff Lewis who is licensed in both California and Montana, has practiced in the areas of corporate and general business law as well as tax and estate planning for over 30 years. Jeff has participated in the formation of more than 300 closely-held corporations, LLCs, and general and limited partnerships. With experience in both business law and estate planning, he offers invaluable guidance on matters of business succession planning for owners of closely-held businesses. Jeff is Co-Chair of the Los Angeles MAP (Managing an Accounting Practice) Committee of the California Society of Certified Public Accountants. He has been a contributor to *The California Lawyer, Accounting Today, Los Angeles Daily Journal, Los Angeles Business Journal Practical Accountant*, and was a Professor of Business Law at California State University, Northridge for 10 years.

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David Schwartz concentrates his practice in the areas of individual, corporate and partnership income tax planning; estate planning; probate and trust administration; and charitable planned giving. David has authored or co-authored articles on estate planning and tax planning strategies in the *Journal of Taxation, California CPA, Journal of Practical Estate Planning, Taxation for Accountants, Taxation for Lawyers, BNA Daily Tax Report,* and *The Practical Tax Lawyer.*

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Charles Kolstad has over 27 years experience in the area of corporate, partnership and international business transactions; in addition, he has advised a number of start-up and closely held businesses on corporate, bankruptcy, intellectual property and other matters. He is admitted to practice in California and New York, and before the US Tax Court. Charles has lectured on international and entertainment tax matters in the US, Japan and Europe, and has taught courses at Columbia Business School, the USC Tax Institute and California State University - Northridge.

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Steven Spronz has represented domestic and foreign companies for more than twenty years in all facets of their business, including formation of business entities, joint ventures, mergers and acquisitions, legal issues related to the manufacturing and sale of the companies' products and performance of services, loan work, and pre-bankruptcy workouts. Steven has served as a mediator of commercial disputes and is a member of the National Mediation Panel of the National Association of Securities Dealers.

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Mark Terman counsels employers and management in claim prevention, hiring, policy, discipline, termination, merger & acquisition and plant closing matters, and represents them in federal and state court, civil and labor arbitration, and government proceedings. His employment litigation experience extends to wrongful termination, discrimination and sexual harassment, trade secret, fraud and other business torts. He is General Counsel for the UCLA Alumni Association and member of its Board of Directors. Mark frequently speaks to client and industry groups on employment law topics and has contributed articles to the *Los Angeles Business Journal, Los Angeles Daily Journal, California CPA* and *House Counsel*.

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Emily Levin's practice emphasizes emerging digital technologies, particularly internet and ecommerce platforms, focusing on intellectual property documents such as agreements for trademark and software licensing, engine architecture, and website and opens source application developments. Emily also practices corporate law, assisting start-ups and closely held companies.

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Gary Wexler has litigated a wide range of business matters including contract, commercial, real estate, corporate and partnership disputes, employment and business torts including trade secrets, trademarks and unfair competition. Prior to entering private practice, Gary served as a Deputy Attorney General for the State of California, litigating matters in public resources, land use control and environmental law.

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