

COMMITMENT

**GOLENBOCK EISEMAN
ASSOR BELL & PESKOE^{LLP}**

A
FIRM
COMMITMENT

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ASSOR BELL & PESKOE^{LLP}**

GOLENBOCK EISEMAN ASSOR BELL & PESKOE LLP has celebrated its 30th anniversary, which is a testament to the high standard of client service and the cooperative team spirit with which we work. Looking ahead to the next 30 years, you will still find a boutique-sized firm of dedicated attorneys with diverse backgrounds, skill sets, and experiences who offer a level of sophistication, expertise, personal attention, and responsiveness that are increasingly difficult to find in the changing legal landscape.

COMMITMENT
to
SUPERIOR
CLIENT SERVICE

WHILE EACH ATTORNEY SPECIALIZES IN A PARTICULAR AREA of the law, our integrated team approach to client issues enables us to provide superior client service and counsel for a wide breadth of industries, businesses, and legal issues.

Personal attention begins with clearly listening to our clients, understanding their goals, and making their goals our own. We work in close collaboration with our clients, their in-house counsel, and business partners as members of their team. We develop a depth of knowledge of our clients' businesses that can only come from focus, experience, and our determination to add measurable value. We carefully consider the staffing of matters to create a sensible cost structure, and are willing to create fee structures that reflect a commitment to the long term.

Our attorneys are intellectually curious. We think beyond the immediate transaction, project, or litigation to anticipate and assess issues that may affect a client's future, and to make sure that the path chosen will facilitate the achievement of long-term goals.

COMMITMENT
to
QUALITY

WE STRUCTURE INNOVATIVE AND EFFECTIVE SOLUTIONS.

We are skilled at resolving conflicts creatively without litigation, but our experienced litigators are ready to step in when an acceptable negotiated solution is not available.

Each client benefits from the collective expertise of our lawyers. Depending on the nature of the legal issue, we can customize our teams with attorneys from different specialties. This flexibility ensures that each team of lawyers is best suited to address the totality of the issue, its challenges, and potential implications.

Our senior level attorneys are actively involved in every transaction. Every action we take is coordinated with a larger end goal. We work with our clients to develop legal strategies and courses of action that are clear from the outset and measured against the client's ultimate objective.

COMMITMENT
to
LONG-TERM
RELATIONSHIPS

WE FOCUS, FIRST AND FOREMOST, ON THE WELL-BEING OF our clients and on building long-lasting, mutually beneficial relationships. We closely monitor the ever-changing regulatory environment and the markets that may affect our clients.

We are committed to the future of our firm and its young attorneys, and we invest in our professionals and staff to create an environment for a stable and vibrant future. The best professional relationships are those that withstand the tests of time and economic conditions.

COMMITMENT
to the
PRACTICE
OF LAW

OUR ATTORNEYS HAVE GRADUATED FROM THE FINEST LAW schools, and many have been members of law review. New attorneys come to our firm with at least two or three years experience practicing law with large firms, clerking for judges, or both.

Partner and associate turnover is extremely low. This allows for natural synergies and efficiencies in any matter. Our teams learn each client's business as if it were their own. Additionally, this firm's emphasis on diversity benefits the work product, counsel, and perspective offered to clients.

COMMITMENT
to the
NEXT
30 YEARS

WHEN WE STARTED THIS FIRM OVER 30 YEARS AGO WITH three lawyers, we believed we could attract clients and best serve their interests by adhering to two essential principles: provide quality legal services and give the level of attentiveness and care that we would want if we were the client. As our client base grew, we served its needs by bringing in additional partners who expanded our capabilities. Consistent with our principles, we did so in a measured way to ensure that those joining the firm possessed exceptional skills and shared our commitment to excellence and client care.

Our instincts have proved correct. We have been rewarded with a loyal and steadily increasing client base and numerous industry accolades. While we believe these results speak for themselves, perhaps the best evidence that we remain on the right track is that most of our earliest clients continue to look to us for legal advice and guidance.

As we all know, the world is filled with uncertainty, but as we look forward to the next 30 years, we can comfortably give this assurance: We remain as committed to our founding principles today as we were on the day, more than 30 years ago, when the firm opened its doors.

PRACTICE AREAS



Bankruptcy, Reorganization & Creditors' Rights



We pride ourselves on understanding the strategic implications of the restructuring process.



Whether in Chapter 11 or out of court, the restructuring process is complex and stressful – often requiring competing participants to make crucial decisions quickly in situations where each party has a different agenda.

Working successfully in this rapidly moving environment requires an intimate knowledge of the process, the law, and the strategic needs of all the players. Our understanding of the legal and strategic implications of the restructuring process may mean the difference between success and failure.

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Clients who have chosen our firm include debtors, indenture trustees, investors in distressed securities, asset purchasers, Chapter 11 trustees, liquidation trustees, creditors' committees, landlords, secured creditors, and debtor-in-possession lenders. ■

Complex Business Fraud Litigation



In unearthing fraud and assisting its victims, we are creative, aggressive, and relentless.



Our Complex Business Fraud Litigation Group takes a proactive, prosecutorial, and strategic approach to a broad range of business and professional misconduct matters, focusing on investment fraud and Ponzi-type schemes that result in business insolvencies.

Whether representing a fiduciary or private party, we focus on using our multi-disciplinary experience in litigation, law enforcement, bankruptcy, and securities to investigate and litigate, when necessary, in order to achieve the highest recovery possible for the victims of the fraud. Our background in law enforcement enables us to work cooperatively with regulatory and criminal authorities to pursue all avenues of recovery. Our bankruptcy experience enables us to understand the most effective strategies in cases that involve navigating the bankruptcy court.

As with all litigation we undertake, we begin by learning the issues and listening to our clients' concerns so that we may best meet their objectives. We make an early assessment of costs and strategies.

Our lawyers have litigated in courts and arbitrations all over the country. Although deeply experienced in trial work, we also know how to bring cases to a successful conclusion before they become lengthy, costly battles.

When undertaking massive fraud investigations, we first examine all potential wrongdoers and those who may have some exposure to liability to the victims of the fraud. We then seek to secure those assets that, at the conclusion of the litigation, may provide a resource from which to compensate our clients. We have a successful record of identifying and obtaining recovery for fraud victims from many different sources, including banks, insurance companies, brokerage firms, professionals, and others who may have in some way facilitated or profited from the fraud. ■

Corporate



We represent entrepreneurial, portfolio, and institutional clients, ranging from start-ups to Fortune 500 companies, with a specific focus on the mid-market segment.

Our expertise lies in representing a range of corporate clients, including middle-market private corporations, public companies, private equity firms, venture capital firms, individual investors, and entrepreneurs on a global scale. Representation includes a full range of corporate legal services consisting of:

- Mergers, Acquisitions, and Divestitures
- Private Equity, including “club” deals
- Venture Capital Financing
- Capital Markets
- Banking and Finance
- Executive Compensation
- Technology Transfer and Licensing Arrangements
- Joint Ventures and Strategic Alliances

We develop creative solutions to business problems because of our attorneys’ in-depth understanding of business structures and concepts. We do not let the “processing” of business transactions distract us from our focus on achieving our clients’ goals.

We recognize that our responsibility extends beyond understanding the immediate transaction before us to how that transaction fits into the context of the client’s long-term goals. We develop top quality comprehensive and, when called for, creative agreements for each investor or company, regardless of whether they are strategic or financial in scope.

MERGERS & ACQUISITIONS

Many law firms can close a mergers & acquisitions deal, but only the most sophisticated can achieve and exceed their clients’ business objectives. Clients seek legal counsel who are collaborative partners and understand their businesses. Our expertise and seamless integration across multiple practice areas drives the tough calls behind deals.

Clients consistently come to us for this high-level guidance and collaborative approach. The firm’s M&A attorneys are immersed in their clients’ businesses, decreasing the probability of something “falling through the cracks.” Working with our clients on complex and often unprecedented challenges, our mergers & acquisitions attorneys deliver innovative solutions, integrating the scores of sophisticated issues that are encountered during M&A transactions.

PRIVATE EQUITY

Private equity investors are among the most sophisticated clients in the business world. Operating in a rapidly changing, highly competitive market, they need lawyers who can help them navigate a host of legal complexities and provide guidance to reach favorable solutions. Our market-leading intelligence drives all aspects of private equity deals and our attorneys are able to represent clients’ interests even under the most challenging circumstances.

We develop creative solutions to business problems because of our attorneys’ in-depth understanding of business structures and concepts.

Issues related to finance, tax, anti-trust, governance, regulatory issues, real estate, employment, intellectual property, and environmental matters are often confronted during a private equity transaction. Our specialized knowledge of these practice areas allows our lawyers to deliver informed and sound advice. We provide highly specialized services across the full range of private equity fundraising and deal execution.

PRIVATE FUNDS

We represent sponsors in the formation of private funds, including leveraged buyout funds, hedge funds, secondary funds, funds of funds, distressed funds, and real estate opportunity funds. We also use our broad-based knowledge relating to current trends, developments, and deal terms when representing funds of funds and other secondary funds investors in connection with analyzing and negotiating investments in underlying funds.

VENTURE CAPITAL

Since the formation of our firm over thirty years ago, we have been representing innumerable start-up and development-stage companies. Our spectrum of representation ranges from assisting clients in their start-up’s development to representing venture capital funds in their portfolio investments.

We understand the many financial and technological challenges that start-up businesses face, whether representing venture capital investors or high growth entrepreneurs. Our experience with start-ups is the key to providing efficient, productive, and cost-effective advice.

Requests for counsel regarding the formation and initial financing of a start-up business are not taken lightly. We strive to gain a deeper understanding of the underlying business. We provide entrepreneurs with our counsel during all phases of a start-up's development. Our guidance in raising capital includes recommendations on the most appropriate strategy, taking into account factors relating to the regulatory capital-raising environment. Advice regarding how to structure incentive equity plans also comes within our range of experience. Understanding these challenges aids us in applying a practical business strategy when representing risk-oriented investors to assist them in structuring their investments.

CAPITAL MARKETS

Year after year, we collaborate with our Securities and Corporate Governance practice group to close on the full line of equity securities transactions, including private placements, initial public offerings, and secondary offerings. Our attorneys pride themselves on driving the latest developments in the field as well as knowing the business of our clients in depth. As a result, we are able to provide high-quality and cost-effective service while remaining attentive to the critical nuances of a deal.

We have extensive experience representing corporate issuers, private equity firms, and investment banks in all aspects of equity capital markets financings. We are accomplished in all types of initial and follow-on offerings and in private placements of equity, including PIPE transactions.

We have extensive experience representing corporate issuers, private equity firms, and investment banks in all aspects of equity capital markets financings.

BANKING AND FINANCE

Clients appreciate our solid understanding of their businesses and consistently rely on us to play a key role during significant financial transactions. Clients appreciate our Banking and Finance practice because of our combination of market expertise and experience. Our broad range of capabilities includes acquisition finance, cash flow, and asset-based lending. The practice also

routinely collaborates with lawyers involved in capital markets transactions, such as syndicated loans, mezzanine and high-yield representations, and bridge financings.

EXECUTIVE COMPENSATION ARRANGEMENTS

We design and review executive compensation agreements, including those involving stock options, stock appreciation rights, and other equity-based arrangements.

TECHNOLOGY TRANSFER AND LICENSING ARRANGEMENTS

We collaborate with our Intellectual Property/Technology practice group to handle all forms of stand-alone transactions involving technology and intellectual property assets, such as license and technology transfer agreements, development agreements, R&D agreements, strategic alliances and other forms of collaborations, co-promotion and marketing agreements, internet/e-commerce arrangements, IP acquisitions and dispositions, outsourcing, and the management of IP portfolios, among others. We also collaborate with our colleagues in other practice groups to provide value-added legal teams in corporate mergers, dispositions, financings, and restructurings involving technology and intellectual property assets.

We represent clients in all stages of development from start-ups to large public companies. These entities operate across diverse sectors, including computer software/hardware, biopharmaceuticals, fashion, toys, games, and other consumer products, energy, financial services, semiconductors, and medical devices, among others. We handle cutting-edge areas such as mobile, interactive, and cloud-based applications and platforms. We also advise on digital rights management issues that are important to both leadership and investors in emerging growth and traditional enterprises alike. Our intellectual property expertise also extends to the negotiation and acquisition of film, television, music, and publishing rights in the entertainment industry. Our lawyers are not just expert in the legal issues, but make time to understand the industries in which our clients operate and provide additional value by understanding the business "drivers" of the deal.

JOINT VENTURES AND STRATEGIC ALLIANCES

We have experience in negotiating complex joint ventures and strategic alliances in various industries. We develop deal structures, governance, and exit mechanisms designed to work in practice, not just in theory. We represent a number of corporations in the pharmaceutical industry that partner with companies to develop and sell their drugs through joint ventures

Food, Beverage & Hospitality

both here in the U.S. and in other countries. A large number of our clients operating in the software, consumer product, natural resources, and design industries use development and technology-sharing agreements that exploit their products and capabilities. Our clients in the restaurant and hospitality industries frequently enter into strategic alliances.

Our one-firm approach assures that all relevant legal disciplines are considered as and when needed, including tax, employee benefits, antitrust, intellectual property, and real estate.

We have:

- Represented large diverse companies both in the acquisition of new complementary operations and in the divestiture of enterprises no longer considered part of the future core business line.
- Represented private equity funds throughout the acquisition and building of portfolio groups, as well as during the eventual sale of mature investments, to either strategic buyers or to other financial investors.
- Collaborated with our Creditors' Rights department to structure creative winning bids for troubled companies' assets under the auspices of the Federal Bankruptcy Court, which enabled our clients to use the auction process to their advantage.
- Structured and then closely guided foreign counsel through acquisitions, dispositions, and joint venture transactions with a multinational character.
- Assisted entrepreneurs in developing solid flexible foundations to facilitate profitable growth, with special attention to intellectual property safeguards, business systems, corporate and tax structures, executive incentive arrangements, financing alternatives, and liability protection. ■



Our focus is the business of food.



Our Food, Beverage & Hospitality Group provides clients with broad, experienced, and practical counsel, in collaboration with our Corporate, Real Estate, Intellectual Property, Tax, and other practice groups.

In our work for restaurants, hotels, chefs, and wine distributors, our attorneys have guided clients smoothly through many aspects of their operations, including investment and capital-raising, business development, international and domestic expansion, restaurant openings and closings, joint ventures, financing and reorganization, management, and control and exploitation of intellectual property. We also provide experienced counsel in the areas of literary and television rights transactions, sponsorships, merchandizing, licensing, branding, trade secret protection, intellectual property portfolio management, exercise of privacy and publicity rights, advertising and endorsement issues, and news and entertainment content.

We address the areas of concern of many successful restaurateurs, “celebrity” chefs, and others who become well-known and successful due in large part to their personal brand.

We apply our extensive experience representing institutional and private capital sources to the active investment market in the hospitality industry. As private equity firms increase their activity, and as institutional opportunities for expansion and liquidity expand, our clients benefit from our market savvy and deep understanding of their changing financial market.

We bring our considerable experience to the negotiation of restaurant and retail leases, as well as purchase agreements, ground leases, and the negotiated purchase of properties out of bankruptcy. We provide counsel in contracting, employment and human resources, technology licensing, and arbitration and mediation – all of which are key to the hospitality arena. ■



Intellectual Property / Technology



*We provide comprehensive service
in a specialty area that is set apart
by the speed of change.*

Our Intellectual Property/Technology Group has a diverse practice focused on helping our clients gain the most from their intellectual property assets.

We handle all forms of stand-alone transactions involving technology and intellectual property assets, such as license and technology transfer agreements, development agreements, R&D agreements, strategic alliances and other forms of collaborations, co-promotion and marketing agreements, internet/e-commerce arrangements, IP acquisitions and dispositions, outsourcing, and the management of IP portfolios, among others. We also collaborate with our colleagues in other practice groups to provide value-added legal teams in corporate mergers, dispositions, financings, and restructurings involving technology and intellectual property assets.

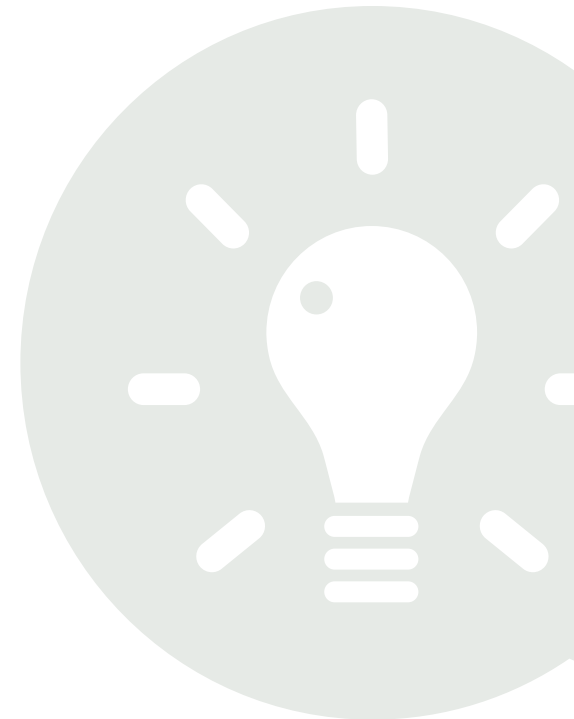
We protect copyrights and trademarks through comprehensive enforcement programs that rely on intelligent, cost-efficient decision-making tailored to each client's strengths and priorities.

We represent clients in all stages of development from start-ups to large public companies. These companies operate across diverse sectors, including computer software/hardware, biopharmaceuticals, fashion, toys, games, other consumer products, energy, financial services, semiconductors, and medical devices. We handle cutting-edge areas such as mobile, interactive, and cloud-based applications and platforms. We also advise on digital rights management issues that are important to both leadership and investors in emerging growth and traditional enterprises alike. Our intellectual property expertise also extends to the fashion industry and toys and games, as well as to the negotiation and acquisition of film, television, music, and publishing rights in the entertainment industry.

Intangible assets such as technology and IP are often the most valuable and important parts of a transaction. These types of assets are unique, and the applicable law is complex and not always well settled. The analysis often involves adapting older laws to new forms of technology and IP.

Our expertise in all aspects of fair use and recognition of the public domain is especially advantageous in advising clients on where to draw the line in what they can do and what they should prevent others from doing.

Our litigation experience encompasses all areas of intellectual property: patents, copyrights, trademarks, trade secrets, rights of privacy and publicity, and unfair competition. We have represented our clients in numerous venues: federal and state courts across the country, domestic and international arbitrations, the Trademark Trial and Appeal Board, and ICANN proceedings. ■



Digital & Mobile Media



We navigate the digital frontier.

We understand the need to keep up with the ever-changing trends in the technology landscape and speak the same language as our clients.

Evolving technological innovation leads to dynamic changes in the law pertaining to digital and mobile media. Our Digital & Mobile Media Group offers clients expertise and legal counsel with interdepartmental participation from many of our practice groups, including our Bankruptcy, Corporate, Compliance, Intellectual Property, International, Litigation, Tax, and Trusts & Estates groups.

We have substantial experience and knowledge for those looking to acquire, create, disseminate, invest, protect, monetize, and sell their assets in the traditional and emerging digital landscape. We counsel multinational corporations, funds, and emerging companies in a wide array of areas from advertising, cloud technology, data mining, digital and social media compliance and policies, to electronic licensing and distribution, evolving privacy issues, litigation, and technology transfer licensing for mobile apps and other digital platforms.

For entrepreneurs, inventors, and high-wealth individuals, we advise on a number of intellectual property issues from copyrights, trademarks, patents, licensing, and transfer issues to digital footprint and estate implications in an increasingly technological world. ■

International Business Practice



Our multi-disciplinary teams will help you thrive in the global economy.

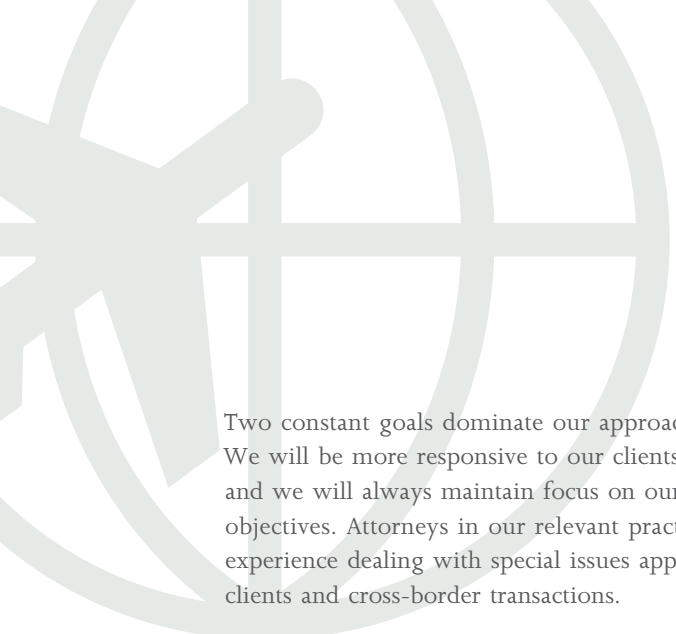
Since our founding more than 30 years ago, a large portion of our work has focused on foreign investors, institutions, and businesses investing or doing business in the U.S. Additionally, we have many clients based in the U.S. doing business outside the domestic market by investing and making acquisitions abroad.

Our foreign client list includes commercial banks, investment banks, conglomerates, strategic investors, entrepreneurs, buy-out and venture firms, insurance brokers, manufacturers, and service companies. Our clients also include a number of foreign private issuers listed on NASDAQ and several other publicly traded companies that are U.S. parent companies with all or most of their operations in Canada, China, and the United Kingdom.

Our approach ensures that a senior attorney with foreign experience will always be available to assist clients regardless of how big or small the matter. We do not “over-lawyer” transactions through staffing or paperwork. Clients use us to assess and explain the local markets and help them close deals at a reasonable cost for the value delivered. We also add value by introducing our clients to prospective business partners, financing sources, and other useful contacts worldwide.

COMING TO AMERICA

Foreign companies and individuals face many challenges when expanding their business activities to the U.S. To set up operations in the U.S., foreign firms require a wide range of basic legal services, including subsidiary formation, commercial contracts, real estate leasing, tax structuring and advice, employment and benefits advice, governmental licensing, intellectual property protection, and dispute resolution. For transactions such as financings and business acquisitions, foreign firms need sophisticated legal advice with knowledge of current market practices. We have the breadth of experience and the practice areas to comprehensively serve foreign clients.



Two constant goals dominate our approach to a project: We will be more responsive to our clients than they expect, and we will always maintain focus on our clients' business objectives. Attorneys in our relevant practice areas have experience dealing with special issues applicable to non-U.S. clients and cross-border transactions.

Foreign law firms also engage us to help them meet their clients' goals. Depending on the circumstances, we will work alongside the foreign firm as co-counsel or local counsel to the business client, or represent the foreign law firm itself in a U.S.-related transaction. Either way, the goal is to provide quality, efficient legal advice in a complex cross-border transaction to the full satisfaction of the client.

Our international transaction experience is global. Notable transactions involved companies active in every region: *The Americas* – Bermuda, Brazil, and Canada; *Europe* – Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Norway, Poland, Russia, Spain, Sweden, Switzerland, and the United Kingdom; *The Middle East* – Israel and Turkey; *Australia*; *Asia* – China (PRC) and Hong Kong SAR, India, Indonesia, Japan, Korea, Malaysia, Singapore, Taiwan, and Thailand; and *Africa* – South Africa.

TRANSACTIONAL PLANNING AND ADVICE

Foreign companies principally use three methods to grow their business in the United States:

- Financings in U.S. capital markets
- Acquisitions of U.S. businesses
- Distribution Agreements, Joint Ventures, Licensing, and Strategic Alliances

Financing

For cross-border financing, we explain and facilitate the offering, reporting, and listing requirements under the rules and regulations of the SEC and stock exchanges applicable to international companies. We have particularly strong experience working with foreign software, heavy machinery, mineral and technology companies, biotechnology, medical device, and other life science firms. Our deal experience includes initial public offerings, primary and secondary public offerings, shelf offerings, private investments in public equity, and offerings of debt and equity securities, as well as bank loans and structured finance transactions.

Mergers and Acquisitions

Many of our global corporate clients involve us in structuring, negotiating, and closing M&A transactions. Transactions deploy the full structural spectrum of M&A, including:

- stock and asset purchases
- domestic and cross-border mergers
- combinations and joint ventures
- hybrid and other special structures

Joint Ventures and Technology Transfers

Companies with sophisticated technologies expand their markets and product offerings by partnering with companies already doing business in places outside their home country. Typically, they enter into joint venture arrangements and licensing agreements. We represent a number of corporations in the pharmaceutical industry that partner with companies to develop their drugs through joint ventures here in the United States and in other countries. A large number of our international clients operating in the software, consumer product, natural resources, and design industries use development and technology-sharing agreements that exploit their products and capabilities through licensing.

Two constant goals dominate our approach to a project: We will be more responsive to our clients than they expect, and we will always maintain focus on our clients' business objectives.

EVERYDAY BUSINESS NEEDS

Setting Up in the U.S.

We advise companies on the operational issues needed to set up an office, division, or subsidiary in the U.S., including:

- choosing the right business entity
- employment and benefits arrangements
- negotiating leases for office space
- complying with local laws and regulations

Cross-Border and International Tax Planning

Foreign companies engaging in business in the U.S. must deal with issues ranging from state and local sales taxes to international transfer pricing. Our tax team can handle all of these issues responsively and cost-effectively.

We provide tax advice to foreign clients investing in the U.S. and to domestic clients investing abroad, including investment

and transaction structuring, transfer pricing, and tax credit planning. We structure inbound direct investment to achieve tax efficiency in operations, on repatriation of funds, and on exit. Techniques include the use of leverage (subject to thin capitalization rules), the licensing of intangibles, and the use of available tax treaties.

Employment Law

Foreign companies with U.S. employees face a complex legal and regulatory environment, cultural challenges, and substantial litigation risk. Our employment law team helps companies design policies to minimize risk and reduce the hazards of costly lawsuits.

In many industries, employees are the key business assets that generate profits. Our employment team is a leader in the area of employee noncompetition covenants and employee poaching litigation – services regularly utilized by the U.S. operations of our foreign clients.

Intellectual Property Protection

Branding, trade secrets, piracy protection, and other intellectual property issues are crucial in competing in the global market. Our IP group is composed of experts in patents, trademarks, copyrights, and trade secret law.

We can design the IP strategy of a company for its U.S. operations and work with home country advisors to ensure that the international IP approach and exploitation of the IP assets provides comprehensive protection.

We manage our clients' trademark and copyright portfolios, some of which aggregate thousands of marks and works. We represent clients in successfully opposing the registration of infringing marks and performing other trademark and copyright policing.

Branding, trade secrets, piracy protection, and other intellectual property issues are crucial in competing in the global market.

Dispute Resolution

The globalization of business has resulted in a dramatic increase in the need for alternate dispute resolution, since it is often the case that neither side involved in a transaction wishes to litigate in a foreign court. We advise clients on the available forums and their differences, and we represent them in international mediation and arbitration proceedings.

Israeli Practice

Our Firm has an active Israeli practice within our International Business group. Our Israeli clients look to us for advice primarily in connection with doing business, raising money, or receiving donations in the U.S. In addition to the services discussed above with respect to “Coming to America,” “Transactional Planning and Advice,” and “Everyday Business Needs,” we offer our Israeli clients the opportunity to be involved with our Hebrew-speaking Israeli lawyers, and to benefit from our deep familiarity with the Israeli business arena. We have long been involved with U.S. foundations and other non-profit organizations supporting Israeli hospitals and other Israeli infrastructure.

In recent years, we have introduced our Israeli clients to other useful service providers, potential business partners, and investors. We have organized and sponsored business conferences and conventions introducing Israeli companies and clean-tech technologies to the U.S. market and investors, as well as hosting and introducing several high-ranking government officials to U.S. businesspeople. Our attorneys actively participate as speakers and moderators in Israeli-related business events. ■



Litigation / Alternative Dispute Resolution



We are equally adept at trying cases and settling them.



We handle a wide range of challenging cases and get excellent results for our clients by thinking creatively and acting forcefully. We learn the issues, listen to the client's concerns, and then brainstorm the best possible strategies. We are prepared to take every case to trial, but we also know how to find business solutions where possible to settle cases when that makes sense for our clients.

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We have extensive experience in both state and federal courts, in New York and around the country. When litigation is in the best interest of our clients, we undertake it efficiently by identifying what is important to persuade the judge or jury at trial. Our adversaries know that we are aggressive, street-smart, and formidable, yet reasonable. We fight hard when necessary, but our approach is always guided by the highest ethical standards, and by respect for the legal process and for our adversaries. This orientation helps us craft advantageous settlements and achieve excellent results.

Collectively, our attorneys have decades of trial experience. Some have clerked for judges, others were prosecutors, while others were trained in large law firm litigation departments. We often find ourselves opposed by the largest firms in the country, or hired by clients to turn around problem cases. We staff leanly but efficiently, assembling teams of talented litigators with the most appropriate expertise in the relevant industries and areas of law. We are often the firm of choice for out-of-state law firms that wish to engage local counsel because we devote the same quality effort as if we were the originating firm.

Clients increasingly find themselves in arbitration, especially in international transactions, and we are familiar with and experienced in the rules and customs of all of the various arbitral forums, domestic and international. Some of our lawyers also act as mediators and arbitrators, which gives them the advantage of seeing the process from both sides. ■

Real Estate



Our lawyers know how to get deals done while protecting our clients' interests.



The lawyers in our Real Estate Group know how to get deals done and to identify, manage, and mitigate those risks necessarily attendant to real estate transactions. We focus on our clients' goals in the context of each transaction, often balancing complex and competing interests, while remaining mindful of the details critical to the successful completion of each matter.

Our Real Estate Group represents the full array of real estate professionals, including landlords and tenants, buyers and sellers, developers, property managers, owners, contractors, and brokers. We work closely with our colleagues elsewhere in the firm to provide fully integrated service to our clients with respect to real estate issues embedded in corporate transactions, arising from commercial litigation, or moving into the bankruptcy context. Because of our litigation experience, we understand the critical need for proper drafting and know the issues likely to prompt litigation in the future.

We have particular expertise in negotiating commercial lease transactions for both landlords and tenants in transactions ranging from relatively small office or restaurant leases to those involving hundreds of thousands of square feet of space. We have negotiated ground leases, subleases, shopping center, restaurant, retail, industrial, and garage leases. We also represent sponsors in all stages of the condominium process, and know our way around the Office of the Attorney General of New York so that our plans are thorough, clear, and processed promptly by all governmental authorities.

We regularly represent domestic and international corporations, investors, and high-net-worth individuals in the purchase and sale of office buildings, apartment and loft buildings, shopping centers, and residential units. We guide our clients to maximize their returns and secure the most valuable and flexible financing and acquisition alternatives. We represent both borrowers and lenders in commercial real estate transactions, and have closed loans from as little as one million to hundreds of millions of dollars, requiring sophisticated knowledge of financial markets. ■

Securities and Corporate Governance



*Our clients trust us on financing
and corporate governance matters.*

Every company needs the active attention of a senior attorney to guide its financings, SEC regulatory filings, and corporate actions efficiently and cost-effectively; few companies receive such service. In an area where companies often receive cookie-cutter, one-size-fits-all advice, we work closely with our clients. This enables them to understand all their options, make better decisions, and achieve a superior, more personalized result.

FINANCING AND SEC REPRESENTATION

No matter how diverse the activity – a financing such as a private placement, IPO, stock offering or exchange listing, an SEC filing, or a corporate action such as an acquisition or sale of assets, stock option plan, or tender offer/going private transaction – we apply a multiplicity of experience with regulations applying to companies of various sizes in different markets with full consideration of our clients' current and future interests. With our comprehensive knowledge, we function essentially as an in-house general counsel for our clients, covering the entire wide range of activities they require for financing, SEC reporting, corporate compliance, and business development.

We have more than 25 years of experience in representing a number of underwriters operating in the small-cap market space – several on an ongoing basis. We also represent the interests of high-net-worth individuals, institutional investors, and business development corporations in their respective transactional and investing activities.

Clients benefit from our extensive expertise in IPOs, re-IPOs, listings on various national securities exchanges and trading platforms, and from our active guidance in day-to-day SEC and FINRA compliance, corporate governance, and Blue Sky registrations. Our clients operate in such diverse market segments as conventional and green energy (oil & gas, coal scrubbing, biofuels), medical devices, electronics, software development, and high-tech industries (genetic agriculture,

automation equipment, transportation, fuel efficiency, industrial glass). We represent companies incorporated in the U.S., Canada, and the United Kingdom. We have developed a significant and growing practice working with Chinese companies, representing publicly traded companies with regard to SEC compliance, as well as a range of Chinese companies in their acquisitions in the U.S. Our diverse securities practice also includes expertise in Special Purpose Acquisition Companies (SPACs), domestic and international reverse mergers, and private investment – public equity (PIPE) transactions.

CORPORATE GOVERNANCE

Corporate governance, the system by which an organization is directed and controlled, is a rapidly expanding area of concern for private and public companies, foundations, and other institutions. It involves regulatory and market mechanisms and the roles and relationships among management, the board of directors, shareholders, and other stakeholders. External stakeholder groups are shareholders, debt holders, trade creditors, suppliers, customers, and communities that are affected by the corporation's activities. Internal stakeholders are the board of directors, executives, and other employees. We actively counsel these different constituencies, taking into account their various conflicts and responsibilities in such circumstances as take-overs, buy-outs, going-private transactions, investor negotiations, take-over prevention mechanisms such as rights plans, and employment matters.

We help organizations craft corporate governance structures. This includes structuring and writing audit committee, nomination committee, and compensation committee charters. We help implement these structures by drafting insider trading policies, advising both insiders and brokerage clients on insider buy/sell programs (Rule 10b5-1 plans), and advising on director and officer liability and mitigation. To discourage change of control events, we may help a company create a rights plan or restructure its certificate of incorporation or by-laws. After a company goes public, we help it learn the ropes of being a public company within the demands of running a business, having public shareholders, attracting further investment, and responding to and complying with stock exchange and SEC regulation.

Tax

Our approach to corporate governance solutions and counseling is practical, based on our long experience in dealing with all the different potential players in a transaction, always taking into account the current best practices for the situation and the overall needs of the company.

CRISIS RESPONSE

Because of the multiplicity of practice groups within the firm and our long experience of advising corporations and foundations, we also are able to formulate a crisis response in those situations where one of the corporate constituencies needs immediate advice to address a business situation. For example, in a take-over situation, we may advise the company, the full board of directors, or an independent committee of the board formed to evaluate the offer. In other situations, we may be advising one of the parties attempting to acquire a corporation or make a significant investment by tender offer, aggregate market purchase, or similar transaction. ■

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*Guiding you through
the maze of taxation.*



We understand the importance of providing tax advice geared toward the particular commercial environment and industry in which our clients operate.

Recognized for their technical expertise and practical approach, our tax attorneys work closely with our other practice groups to structure M&A, venture capital, and general business transactions, bankruptcies, workouts, and litigation settlements. We draft and negotiate the often complex tax and financial provisions of limited liability company operating and partnership agreements, including private investment fund and real estate contexts. We design and review executive compensation arrangements, including stock options, stock appreciation rights, and other equity-based arrangements. We regularly assist clients with new business formations.

Our goal in every context is not merely to identify costly tax issues, but to find innovative and practical solutions balanced against sometimes competing non-tax concerns.

Our goal in every context is not merely to identify costly tax issues, but to find innovative and practical solutions.

The Firm's Tax Group undertakes matters that have both domestic and international elements, representing both foreign businesses wishing to enter the U.S. markets and U.S. businesses and investment funds wishing to expand or raise capital abroad. In addition to transaction services, our Tax Group represents entities and individuals involved in federal and state tax audits and appeals. We have had great success representing clients who have made "voluntary disclosures" relating to offshore bank accounts, unpaid sales tax obligations, and unclaimed property/escheat issues. We also actively advise tax-exempt organizations (including public charities and private foundations) with respect to formation and ongoing operational issues. ■

Trade Secrets and Restrictive Covenants



We help companies and their employees navigate the intricacies of employment matters.



Our size, close work with financial firms, and our sophistication make us a “go-to” shop for investment and commercial bankers, traders, and other financial industry participants. This is especially true given our experience in providing counsel and advice with respect to negotiating new employment terms, including garden leave and compensation provisions. From time to time, this also involves representation of entire groups leaving, or “spinning off” from, a financial firm and joining a new company, or forming their own entity.

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For many of our clients on the employer side, protecting their key employees through employment agreements is critical, as are restrictive covenant agreements in protecting their business, trade secrets, and goodwill. This aspect of our practice starts with counseling clients about post-employment restrictions on employees, independent contractors, and consultants. We help our clients determine whether they can or should have restrictive covenants in place. We possess unique knowledge to craft agreements that are capable of withstanding legal challenges to enforcement posed by likely competitors and disloyal employees.

We work closely with clients to develop strategies to protect the assets, goodwill, and confidential information of clients who are concerned that a competitor is hiring, or is about to hire, the clients’ employees. We also consult with clients who are considering hiring employees from a competitor to minimize the risk.

We often prosecute and defend litigation involving recruitment and retention of employees, including claims of misappropriation of trade secrets, breach of fiduciary duty, breach of non-solicitation, non-competition restraints, and related claims. We have a notable record of success both in enforcing and defending against the enforcement of restrictive covenants. These actions frequently involve seeking emergency relief, including temporary restraining orders and preliminary injunctions, which is often crucial to an employer seeking to prevent the improper dissemination of confidential information and other forms of injurious competition.

Because of the firm’s close work with many financial institutions and brokerage firms, we often represent our clients in arbitrations and other alternative dispute proceedings to resolve employment disputes. ■



Trusts & Estates



We provide counsel based on expertise and insight in formulating and administering individualized estate plans.

Our Trusts & Estates attorneys work with individuals who want strategic advice regarding the development and implementation of their estate plans.

Our clients want to maximize the value of their estates by minimizing taxation and ensuring that their wishes concerning distribution are heeded and upheld. Some clients have complicated family dynamics, while others need to address both business and personal concerns or realize their philanthropic goals.

Whether our clients want to minimize estate, gift, and generation-skipping taxes, preserve family wealth, transfer closely held businesses to younger generations, incorporate insurance products into an estate plan, allocate, structure, and supervise investment portfolios for trusts and family accounts, or fund college and post-graduate education for children and grandchildren via tax-efficient options, our attorneys use an array of estate planning techniques and strategies that can be creatively combined to implement our clients' wishes.

Following the death of a family member, we guide the survivors through the estate administration process from the probate proceeding to the final distribution. Our expertise in planning for estate administration and the preparation and filing of estate tax returns, combined with our years of experience in the Surrogate's Court and with the IRS, makes this difficult period manageable for the family. In many cases, we counsel and supervise the administration of trust funds for the lives of surviving spouses, children, and grandchildren. We also counsel clients on the best way to use planned giving techniques and charitable trusts. We work with institutions and family foundations to distribute or receive charitable contributions and to deal with numerous compliance issues. ■

A FIRM COMMITMENT

**GOLENBOCK EISEMAN
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