



Paul Michael Spizzirri, Esq., J.D., LL.M., M.B.A., M.A.F.M.

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PROFILE

Seasoned attorney with extensive experience in managing outside counsel. Expert in representing domestic and international companies in business, corporate, and tax-related transactions, complex litigation and dispute resolution. Excels in mergers and acquisitions, divestitures, reorganizations, and post-acquisition integration processes for a wide variety of international companies. Knowledgeable in private practice, business consulting, government, and academic matters.

SKILLS

Global: Provided U.S. and international transaction advisory services on business changes. Collaborated with counsel in Latin America, Europe, and Asia. Secured two engagements for Fortune 500 companies involving the bankruptcy restructuring of large consolidated return groups including one that had more than 200 subsidiaries in several countries. Managed international matters including intellectual property, employment and labor, securities, litigation, alternative dispute resolution, corporate, contract management, risk management, budgeting, and third-party risk assessments.

- Counseled a foreign business in its multibillion-dollar investment in the wireless division of a multinational telecommunications company and in the subsequent spin-off of that division.
- Proposed and evaluated alternative tax-efficient structures, confirmed whether each alternative may interfere with the qualification of all types of tax-free reorganizations and coordinated international legal, tax and financial due diligence.
- Managed, budgeted, and collaborated with local counsel in several multi-jurisdictional complex litigation matters in Latin America and Europe and Asia including alternative dispute resolution in the Peoples Republic of China
- Created, refined and optimized worldwide complex international, transactional, and organizational structures including new holding companies, special purpose entities, international intercompany transactional agreements, documentation, and transfer pricing analysis.

Business: Refined clients' business models by identifying profit opportunities and offered proactive planning solutions to enhance cash flow and increase competitive advantage. Served as outside general counsel to businesses on a variety of matters including business law, employment and labor, commercial, corporate, public and private securities, taxation, business litigation, intellectual property, environmental, real and personal property, and transactional law. Provided Uniform Commercial Code (UCC) consulting and banking law guidance to financial and banking institutions.

- Counseled a publicly traded multinational airport security and facility services concern in connection with a successful spin-off of certain service lines allowing each separate company to pursue its own strategic mission.
- Advised on the application and interpretation of the UCC provision concerning sales, negotiable instruments, bank deposits, letters of credit, bulk sales, documents of title, investment securities, and secured transactions.
- Supervised all aspects of tax-free reorganizations of partnerships and corporations under 26 USC § 368(a)(1)(A), (B), (C), (D), (E), (F), and (G), including subsidiary mergers, within the US and between US companies and affiliates of foreign entities; both inbound and outbound.
- Regularly collaborate with board of directors and executive leadership formulating, refining and implementing corporate strategy throughout the organization. Formulate clearly defined goals and objectives realigning the legal and financial functions with the evolving corporate mission.

Corporate: Provided federal, state, and local legal, business, financial and tax planning for partnerships, limited liability companies, S corporations, and C corporations, including consolidated groups, to increase after-tax shareholder wealth. Direct experience supervising regulatory examinations including federal and multistate tax examinations. Handled corporate and tax matters including mergers and acquisitions, structured finance, and federal, state, and local major corporate and tax planning. Consulting on due diligence, transaction and organization structuring for corporate financial services, venture capital and private equity clients. Working knowledge of financial accounting standards including the identification, analysis and optimization of financial accounting ramifications of alternative transactional structure through the application of the Financial Accounting Standards Board Accounting Standards Codifications, GAAP and particular public stock exchange requirements. Directed complicated tax engagements that required the use of consolidated return regulations including computation of consolidated tax attribute carry backs and carry forwards, tiering rules, and intercompany transactions analysis. Reviewed federal, state, and local tax returns and financial statements for due diligence engagements including returns for income, franchise, gross receipts, sales, use, property, real property, IFTA, Prorate and health care provider taxes.

- Represented a large publicly traded telecommunications and manufacturing company on formulating the structured disposition of financially troubled business lines. Optimized the company's emergence from a Chapter 11 bankruptcy reorganization and continued post-acquisition implementation during plan administration.
- Counseled a publicly traded multinational energy company in its contemplated acquisition of a nuclear power facility. Evaluated and proposed alternative tax-efficient transaction structures and conducted federal, state, and local due diligence on the target.
- Represented several multi-billion-dollar private equity funds in all aspects of mergers, acquisitions, integration and divestitures.

- Litigation:* Managed, budgeted and controlled complex business litigation matters for more than 800 clients throughout the world during the past 25 years.
- Teaching:* Taught more than 100 graduate business courses on Advanced Studies in Federal Taxes and Management Decisions; Federal Taxation; Advanced Financial Accounting and Reporting Issues; Forensic and Investigative Accounting; Legal, Political, and Ethical Dimensions of Business; and Business Law.

EXPERIENCE

Spizzirri Law Offices, Member	2004 -
Sherman & Howard, LLC, Member	2015-2017
Gordon & Rees, LLP, Partner	2013-2015
Hall Booth Smith, PC, Partner (Corporate Practice Leader)	2010-2013
DeVry University, Keller Graduate School of Management, Senior Faculty Member	2000-2010
Duane Morris, LLP, Partner	2002-2004
Arthur Anderson, LLP, Transaction Advisory Services Senior Manager	2000-2002
Ernst & Young, LLP, Manager	1998-2000
Deloitte & Touche, LLP, Supervising Senior	1997-1998

EDUCATION

Keller Graduate School of Management, Atlanta, GA <i>Master of Accounting & Financial Management (M.A.F.M.)</i>	2006
DePaul University College of Law, Chicago, IL <i>Master of Laws in Taxation (LL.M.)</i>	1997
University of South Dakota School of Law, Vermillion, SD <i>Juris Doctor (J.D.)</i>	1992
University of South Dakota School of Law, Vermillion, SD <i>Master of Business Administration (M.B.A.)</i>	1989
University of Iowa, Henry B. Tippie College of Business, Iowa City, IA <i>Bachelor of Business Administration (B.B.A.)</i>	1988

LICENSES AND MEMBERSHIPS

Georgia State and Federal Courts
 U.S. Court of Appeals for the 11th Circuit
 South Dakota State and Federal Courts
 U.S. Tax Court
 U.S. Supreme Court
 American Bar Association; ABA Taxation Section; ABA Business Law Section
 American Trial Lawyers Association
 Georgia Bar Association; Supreme Court Appointed Mentor; State Bar of Georgia Transition into Law Practice Program
 U.S. Law Executive Leadership, Banking and Finance Committee

PUBLICATIONS

- *Un-Employing America-“Inside the Minds: Understanding Recent Developments in Tax Law.”* Published by Thompson Reuters - May 15, 2014
- *The Lawsuit Prevention Plan*, Published by LinkedIn on July 9, 2014