

Paul Michael Spizzirri, ESQ.

LL.M., J.D., M.B.A., M.A.F.M.

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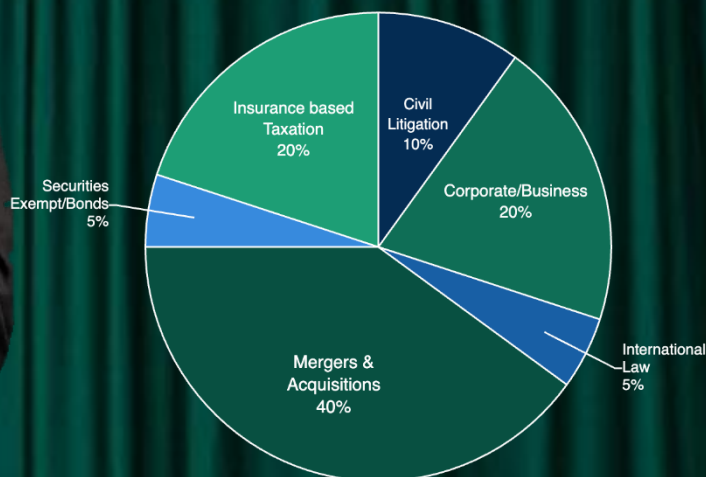
www.spizzirri.law

4363 Edna LN NE, Marietta, GA 30062

Areas of Practice

Tax Audit Defense
(Tax Litigation & Major Tax Planning)
Expert Witness & Legal Opinions
Merger & Acquisitions
(Transaction Advisory Service)
Business Litigation
Bankruptcy Litigation
General Counsel

Spizzirri Law – Areas of Practice



PROFESSIONAL PROFILE

Paul Michael Spizzirri, Esq., is a distinguished attorney and trusted legal advisor with more than 35 years of experience delivering sophisticated, results-driven counsel to domestic and international businesses and individual clients across a broad spectrum of legal, financial, and transactional matters. Renowned for strategic insight and an unwavering record of success, Paul brings exceptional depth of expertise spanning general counsel services, complex commercial and tax litigation, expert testimony, mergers and acquisitions, divestitures, reorganizations, and post-acquisition integration for a diverse portfolio of global enterprises.

His distinguished career includes partnerships at nationally recognized firms, senior M&A roles within Big Four public accounting, and high-stakes litigation across Europe, Asia, and the Americas. This multidisciplinary background in law, taxation, accounting, finance, and academia positions Paul as a uniquely credentialed advisor capable of delivering integrated, enterprise-level counsel at the intersection of legal strategy and business performance.

35 +

Years of Practice

1000s+

Thousands of
Clients Served

100 +

Graduate Courses
Taught

4

Graduate Degrees

104+

Docketed Cases
Tried

Legal expertise

International

Provided U.S. and international transaction advisory services, collaborating with local counsel across South and Central America, Europe, China, South Korea, and Japan. Secured two Fortune 500 engagements involving bankruptcy restructuring of large, publicly traded consolidated return groups, including one with 250+ subsidiaries across multiple countries.

Tax – Audit Defense (Tax Litigation & Major Tax Planning)

Delivered integrated legal, business, and financial counsel – encompassing federal, state, and local tax planning – to partnerships, LLCs, S corporations, C corporations, and consolidated groups; supervised regulatory and multistate tax examinations.

Expert Witness and Legal Opinions

Retained as an expert witness in complex commercial, tax, and financial litigation matters, providing authoritative testimony on business valuation, forensic accounting, and multi-jurisdictional tax compliance. Prepared and delivered comprehensive legal opinions on matters spanning corporate transactions, securities, and international business law, drawing upon more than 35 years of cross-industry legal and financial expertise. Engaged by counsel on both plaintiff and defense sides to provide objective, court-ready analysis in matters before federal and state tribunals.

Mergers & Acquisitions (Transaction Advisory Services)

Advised clients across the full transaction lifecycle, from pre-deal structuring and legal due diligence through post-acquisition integration and financial control. Provided transaction advisory services to a broad range of industries, with particular emphasis on technology, telecommunications, and financial services sectors. Counseled clients on structured finance, divestitures, reorganizations, and complex corporate transactions encompassing both domestic and cross-border matters. Leveraged six years of experience with the mergers and acquisitions groups of [Deloitte & Touche, LLP](#), [Ernst & Young, LLP](#), and [Arthur Andersen, LLP](#) to deliver integrated legal, financial, and strategic guidance throughout every phase of a transaction.

Business Litigation

Managed complex business litigation for thousands of clients worldwide over 35 years, representing both plaintiffs and defendants in federal and state courts across multiple jurisdictions. Successfully resolved landmark cases including [Perkins v. Haines, 11th Cir. 2011](#). Litigated high-stakes commercial disputes encompassing breach of contract, corporate

governance, securities fraud, employment matters, and multi-jurisdictional regulatory enforcement actions. Developed and executed litigation strategy for clients ranging from emerging businesses to Fortune 500 corporations, consistently delivering resolution-focused counsel designed to minimize exposure and protect long-term business interests.

Bankruptcy Litigation

Served as Special Counsel to [Safety Kleen Systems, Inc.](#) and Special Counsel to [Superior Essex, Inc.](#) in Delaware Bankruptcy Court, providing expert legal counsel in complex corporate bankruptcy proceedings. Represented client interests in bankruptcy-related disputes involving restructuring, creditor negotiations, and asset recovery across large, publicly traded consolidated return groups.

General Counsel

Served as outside general counsel to a diverse client base spanning small emerging businesses to Fortune 500 corporations, providing integrated legal guidance across business, corporate, commercial, employment, securities, taxation, and transactional matters. Refined clients' business models through proactive project management, identifying profit opportunities and delivering strategic planning solutions to enhance cash flow and increase competitive advantage. Provided guidance on [Uniform Commercial Code \(UCC\)](#) matters, including [Article 2 \(Sales\)](#) and [Article 9 \(Secured Transactions\)](#), to clients during transition services. Provided banking law counsel to financial institutions including [SunTrust Banks, Inc.](#) and [BB&T Corporation](#), prior to their merger to become [Truist Financial Corporation](#). Served as General Counsel to a wide range of clients, with responsibilities encompassing enterprise risk management, dispute resolution, regulatory compliance, contract management, and financial control.

Illustrative Representations

Notable Representations

Transaction sizes ranged from \$10 millions to billions, spanning corporations, partnerships, joint ventures, and [Special Purpose Vehicles \(SPVs\)](#).

- Counseled [NTT DoCoMo, Inc.](#), Japan's largest mobile telecommunications operator, in connection with its approximately \$9.8 billion equity investment in [AT&T Wireless Services, Inc.](#) coincident with the spin-off of AT&T's wireless division – constituting one of the largest foreign investments in U.S. telecommunications history. (2000)
- Counseled Duke Power Company (subsequently [Duke Energy Corporation](#) following its (2006) merger with [Cinergy Corporation](#)), a publicly traded multinational energy company, in its contemplated acquisition of a nuclear power facility.
- Counseled a publicly traded multinational airport security and facilities company on a tax-free [The Brink's Company](#) spin-off of service lines misaligned with core strategy under IRC § 355, enabling each entity to pursue an independent strategic mission and leading to the creation of the [Transportation Security Administration \(TSA\)](#).
- Represented several multi-billion-dollar private equity funds in all aspects of mergers, acquisitions, integration, and divestitures.
- Represented Code Hennessey & Simmons (aka [CHS Capital, Inc.](#)) all aspects of M&A and exit strategies, including tax structuring, due diligence, and post-acquisition integration.
- Counseled [Safety-Kleen Systems, Inc.](#), a multinational environmental waste disposal company and its affiliates, on structured disposition of troubled business lines, Chapter 11 emergence strategy, and post-acquisition tax planning, including navigation of a Busted G Reorganization under IRC § 368.
- Counseled [Superior Essex, Inc.](#), a large publicly traded telecom and manufacturing company, on structured disposition of troubled business lines and [Chapter 11](#) emergence planning including navigation of a Busted G Reorganization under IRC § 368.
- Supervised more than 1000 tax-free reorganizations of corporations under 26 USC § 368(a)(1)(A)–(G), including subsidiary mergers, both domestic and cross-border.

- Proposed and evaluated multiple alternative tax-efficient structures across transactions; confirmed compatibility with tax-free reorganization qualifications under 26 USC § 368; coordinated international legal, tax, and financial due diligence.
- Designed and optimized multiple complex international organizational structures including holding companies, special purpose vehicles, intercompany agreements, and transfer pricing frameworks.
- Managed, budgeted, and collaborated with local counsel in multi-jurisdictional complex litigation matters in Latin America, Europe, and Asia, including alternative dispute resolution in the People's Republic of China.
- Counseled Regenecin, Inc. in federal patent and trade secret infringement litigation, *Regenecin, Inc. v. Lonza Walkersville, Inc. et al.*, No. 1:13-cv-03596 (N.D. Ga. 2013), involving complex cross-border corporate reorganization matters arising under 26 U.S.C. § 368(b).
- Collaborated with multiple boards and executive leadership to formulate and implement corporate strategy, aligning legal and financial functions with evolving organizational objectives.
- Counseled [Crescent Capital Group](#) in the acquisition of [Caribou Coffee Company](#).

Professional experience

[Spizzirri Law LLC](#)

2004 – Present

Managing Partner / Atlanta, GA

Corporate and Tax Matters including mergers and acquisitions; federal, state, and local due diligence; transaction and organizational structural consulting to corporate, financial services, and private equity clientele; structured finance; and major corporate and tax planning. Managed complex business litigation matters for more than a thousand clients throughout the world over the past 35 years.

- Employed a staff of five attorneys and ten employees.

[Sherman & Howard, LLC \(Taft Law\)](#)

2015 – 2017

Member

[Gordon & Rees Scully Mansukhani, LLP](#)

2013 – 2015

National Partner / Atlanta, GA

[Hall Booth Smith, P.C.](#)

2010 – 2013

Partner (Corporate Practice Leader) / Atlanta, GA

Practice Leader for the Corporate/Transactional Group and Taxation Group. Georgia Registered Lobbyist (2011-2012). U.S. Law Executive Leadership, Banking and Finance Committee (2012). Served as General Counsel to numerous business clients.

- International Transaction Advisory Services across Europe and Asia.
- Major Federal, State, and Local Tax Planning for partnerships, S corporations, and C corporations.
- Commercial Transaction Support including drafting and reviewing transaction agreements, corporate records maintenance, employment and labor matters, health law, contracts, UCC consulting, and banking law guidance.

[Duane Morris, LLP](#)

2002 – 2004

Partner / Atlanta, GA

- Personally, secured two large restructuring engagements with Fortune 500 companies involving the bankruptcy restructuring of large, consolidated return groups.
- Originated cash collections of two million dollars within 18 months from new firm clients.
- Delegated \$500,000 worth of new engagements to 45 Partners within the first 12 months with the firm.

[Arthur Andersen, LLP](#)

2000 – 2002

Tax Senior Manager, Transaction Advisory Services / Atlanta, GA

Transaction Advisory Services including deal structuring, due diligence, post-deal integration, tax attribute management, opinions, and ruling requests. Supervised a staff of ten consultants.

- Led a team that performed several Fortune 100 consolidated Section 382 studies and consolidated stock basis studies for multibillion-dollar international public companies.
- Directed complicated engagements requiring detailed application of consolidated return regulations including computation of consolidated tax attribute carry backs and carry forwards, tiering rules, and intercompany transactions analysis.

Ernst & Young, LLP

1998 – 2000

Manager / Chicago, IL

Mergers and acquisitions including federal, state, and local tax due diligence, transaction and organizational structuring and tax consulting to corporate and private equity clientele.

- Each due diligence engagement required review of federal, state, and local tax returns including returns for income, franchise, gross receipts, sales, use, personal property, real property, IFTA, and prorate.
- Managed a team that deployed tax products concerning Research and Development, Transaction Costs, and Uniform Capitalization Analysis (Inventory Accounting).

Deloitte & Touche, LLP

1997 – 1998

Supervising Senior Consultant / Atlanta, GA

Transactional and organizational restructuring involving federal, state, and local income taxation, sales and use taxation, property taxation, and realty transfer taxation (SALT M&A).

South Dakota Department of Revenue

1993 – 1996

Attorney at Law / Pierre, SD

Department representative in every aspect of administrative, civil, and appellate state and federal court litigation.

- Drafter of a majority of 1995 state tax legislation for Sales and Use Tax amendments, Cigarette Tax, Property Tax, and Contractor's Excise Tax. Registered Lobbyist for the Governor's Office, 1995.
- Property tax administrative law judge, 1995.

Kabeiseman, Hosmer and Kettering, LLP

1992 – 1993

Attorney at Law and Branch Office Manager / Yankton/Tyndall, SD

General practice of law including civil and criminal litigation, personal and corporate tax return preparation, business and estate planning, corporate law, and state securities law.

Practiced civil and criminal litigation, business and estate planning, corporate law and state securities law.

- Prepared personal and corporate tax returns.
- Co-defended capital murder case.

Additional Professional Experience

Intelligent Edge Advisors

2009 – Present

Senior Advisor / New York, NY

Investment Banking.

DeVry University

2000 – 2010

Senior Faculty Member / Atlanta, GA

Taught more than 100 graduate business courses to M.B.A. and M.A.F.M. candidates including: Advanced Studies in Federal Taxes and Management Decisions (AC560); Federal Taxation (AC553); Advanced Financial Accounting and Reporting Issues (AC559); Forensic and Investigative Accounting (AC574); Legal, Political, and Ethical Dimensions of Business (GM520); and Business Law (GM597).

Education, bar admissions & languages

Paul Michael Spizzirri, Esq., founding attorney of Spizzirri Law, LLC, holds a Bachelor of Business Administration from the University of Iowa (1988), a Master of Business Administration and Juris Doctor from the University of South Dakota (1989 and 1992, respectively), a Master of Laws in Taxation from DePaul University College of Law (1997), and a Master of Accounting and Financial Management from Keller Graduate School of Management (2006).

Education

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

Bar admissions & licenses

- [U.S. Supreme Court](#)
- [U.S. Court of Appeals for the 11th Circuit](#)
- [U.S. Tax Court](#)
- [U.S. Federal Courts](#)
- [U.S. District Court, Northern District of Georgia](#), 2003
 - Georgia State & Federal Courts, 2003 (Credential ID 672752)
- [U.S. District Court, District of South Dakota](#), 1993
 - South Dakota State Courts, 1992 (Credential ID 3040)
- [State Bar of South Dakota](#)
- [State Bar of Georgia](#)

Georgia Registered Lobbyist (2011 – 2012)

- Handled international transaction advisory services and litigate tax, business, commercial, and securities cases throughout Latin America, Europe and Asia.
- Provided federal, state, and local tax planning for partnerships, limited liability companies, S corporations and C corporations, including consolidated returns, basis studies, 382 studies, tax attribute strategies, and tax opinions.
- Supervised preparation of thousands of commercial tax returns (Forms [1120](#), [1120S](#), [1065](#), [1040](#) and [1041](#)) prepared within the context of federal or multistate examinations that required forensic reconstruction of financial statements, tax return revisions, and securing refunds or tax reductions through appeals or litigation.
- Supported commercial transactions by drafting and reviewing agreements and handling matters related to corporate records maintenance, employment and labor, health law, contracts, landlord-tenant issues, real and personal property, shareholder relations, ownership changes, and structured finance. Provided [Uniform Commercial Code \(UCC\)](#) consulting and banking law guidance to financial/banking institutions.

Registered Lobbyist for Governor's Office (1995)

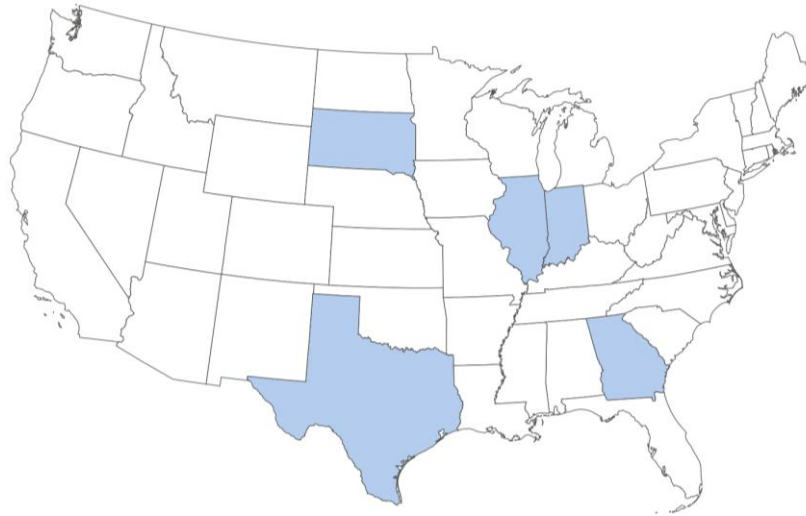
- Represented department in administrative, civil and appellate state and federal court litigation. Practiced in matters involving sales, service, use, contractor's excise, fuel, prorate, property and bank franchise / income taxation, including collections, foreclosures and Chapter [7](#), [11](#), [12](#) and [13](#) bankruptcy litigation.
- Drafted majority of 1995 state tax legislation for sales and use tax amendments, cigarette tax, property tax and contractor's excise tax. Also drafted administrative regulations and advisory opinions including state tax exemption decisions regarding nonprofit organizations.
- Acted as department instructor on computer-assisted random sample statistical auditing techniques.
- Served as property tax administrative law judge, 1995; registered lobbyist for the Governor's Office, 1995.

Languages

- English
- German

Representative docket history

States Paul has experience with legal matters.



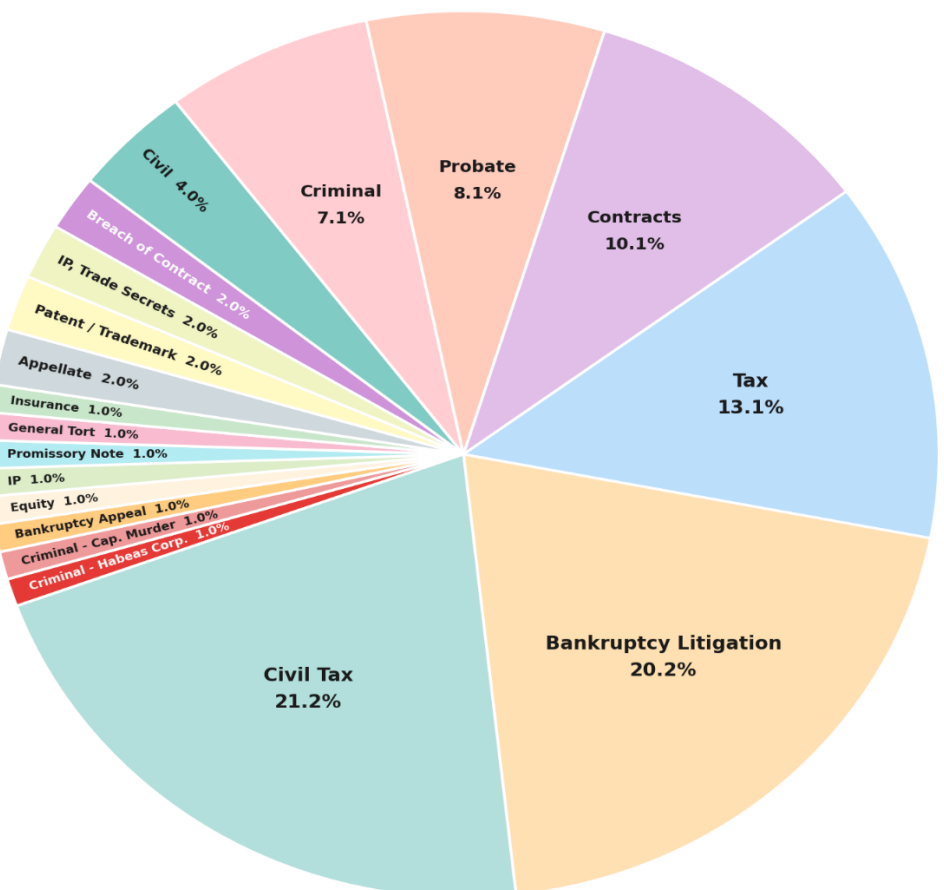
A Versatile Practice

Across an Impressive Range of Legal Disciplines

Docket History by Case Type for Paul Michael Spizzirri, Esq. | 99 Total Matters

There are additional cases that Paul Michael Spizzirri, Esq. has docketed that are not shown.

Case Type	Count
CIVIL FAMILY	
Civil Tax	21
Civil	4
BANKRUPTCY FAMILY	
Bankruptcy Litigation	20
Bankruptcy Appeal	1
TAX	
Tax	13
CONTRACT FAMILY	
Contracts	10
Breach of Contract	2
CRIMINAL FAMILY	
Criminal	7
Criminal - Capital Murder	1
Criminal - Habeas Corpus	1
OTHER CASE TYPES	
Probate	8
IP	1
IP, Trade Secrets	2
Patent / Trademark	2
Appellate	2
Insurance	1
General Tort	1
Promissory Note	1
Equity	1



Representative docket history...continued

Mr. Spizzirri's litigation and Tax Court practice, compiled from Westlaw Litigation Analytics and Bloomberg Law docket records. 85 Dockets Matters.

Date	Case Name / Description	Case Number	Court	Type
Feb. 2022	John F. Carter, Petitioner v. Commissioner of Internal Revenue, Respondent	9379-22W	U.S. Tax Court	Tax
Dec. 2018	Jennifer Schoenhofer v. Commissioner of Internal Revenue	024568-18	U.S. Tax Court	Tax
Jan. 2018	Christopher J. McDade & Leslie H. McDade v. Commissioner of Internal Revenue	000688-18	U.S. Tax Court	Tax
Nov. 2017	Byron G. McMath & Beverly P. McMath v. Commissioner of Internal Revenue	024210-17	U.S. Tax Court	Tax
Oct. 2017	Atlantic Tower Services, Inc. v. Axis Teknologies, LLC et al.	1:2017cv04260	Georgia Northern District Court	Breach of Contract
Aug. 2017	Globalcom Services, Inc. v. Axis Teknologies, LLC	1:2017cv03218	Georgia Northern District Court	Breach of Contract
Feb. 2017	Tichina Rolanda Arnold v. Commissioner of Internal Revenue	3604-17	U.S. Tax Court	Tax
Jan. 2017	Miguel G. Wilson v. Commissioner of Internal Revenue	2041-17	U.S. Tax Court	Tax
Aug. 2016	Van Dusseldorp v. Continental Casualty Company et al.	5:2016cv05073	District of South Dakota	Insurance
Oct. 2015	Miguel Wilson & B. Revelle Wilson v. Commissioner of Internal Revenue	25730-15	U.S. Tax Court	Tax
Aug. 2015	Kendelle Daniels VS. Travel Lodge Old National, LLC, Travelodge Hotels, Inc.	15EV002341	Fulton County State Court	General Tort
Dec. 2014	Jeffrey E. Merry, Sr. & Rebecca S. Merry v. Commissioner of Internal Revenue	28831-14	U.S. Tax Court	Tax
Aug. 2014	Jeffrey E. Merry, Sr. & Rebecca S. Merry v. Commissioner of Internal Revenue	19742-14	U.S. Tax Court	Tax
Apr. 2014	Patrice Moore, M.D. v. New Millennium Obstetrics & Gynecology LLC	2014CV01325	Georgia Superior Court	IP, Trade Secrets
Apr. 2014	Joan James, M.D. v. New Millennium Obstetrics & Gynecology LLC	2014CV01326	Georgia Superior Court	IP, Trade Secrets
Oct. 2013	Regenicin, Inc. v. Lonza Walkersville, Inc. et al.	1:2013cv03596	Georgia Northern District Court	Patent / Trademark
Jun. 2013	William Parker v. Commissioner of Internal Revenue	14154-13	U.S. Tax Court	Tax
Apr. 2013	AXIS TEKNOLOGIES, LLC. vs. CATALYST SERVICES USA, LLC AND SHARON ROBINSON	2013CV229872	Fulton County Superior Court	Contracts

Mar. 2013	Perkins v. X-Spurts Investment Club of Atlanta, LLC et al.	1:2013cv00738	Georgia Northern District Court	Bankruptcy Litigation
Oct. 2012	Perkins v. Crown Financial, LLC et al.	1:12-mp00506	Georgia Northern Bankruptcy Court	Bankruptcy Litigation
Jul. 2012	Mark R. & Margaret S. Alberici v. Commissioner of Internal Revenue	18204-12	U.S. Tax Court	Tax
Jul. 2012	RJV Corp., vs. Willie Clay, Individually and Melanie Williams, individually	2012CV217976	Fulton County Superior Court	Contracts
Oct. 2011	Anderson v. Kaushik	1:11-ap-05614	Georgia Northern Bankruptcy Court	Bankruptcy Litigation
Sep. 2011	Fidelity Bank vs. Fannie M. Bivins	11A38610	DeKalb County Superior Court	Promissory Note
Jul. 2011	Ace Authentic Memorabilia vs. Premier International Group LLC	11-A-07533-5	Gwinnett County Superior Court	IP
Jun. 2011	David G. Chevalier vs. Georgia Department of Revenue, Douglas J. MacGinnitie, In His Official Capacity as State Revenue Commissioner for the State of Georgia, Department of Revenue and Vladimir Durandin, In His Official Capacity as Agent for the State Revenue Commissioner for the State of Georgia, Department of Revenue and Individually	2011CV202551	Fulton County Superior Court	Tax
Oct. 2010	Atl Nightlife Media Inc vs. Point.Click.Shoot, L.L.C., A Georgia Corporation; Jonathan H. Acosta; and Eric Richner, Jointly and Severally	2010CV192394	Fulton - Superior Court	Contracts
Sep. 2010	Cohen vs. Wes Consulting (JAB)	10CV10590	DeKalb County Superior Court	Contracts
Sep. 2010	Net Pro Trading Card Company, LLC vs. Ace Authentic Sports Memorabilia, LLC et al.	1:2010cv01236	Indiana Southern District (Federal Court)	Patent / Trademark
Sep. 2010	Point Click Shoot vs. Richner	10-A-08098-3	Gwinnett County Superior Court	Equity
Feb. 2010	Central Fire Protection Inc vs. Cube Tech Services	10M79554	Dekalb County - State / Magistrate	Contracts
Feb. 2010	William Perkins v. Aena Haines et al.	10-10683	11th Circuit Court of Appeals	Bankruptcy Litigation
Nov. 2009	Tupper vs. Greater DeKalb Plumbing & Repair Co., Inc.	09-M-33870	Gwinnett County Superior Court	Contracts
Jun. 2009	King v. O2 Secure Wireless	09-A-05238-10	Gwinnett County Superior Court	Contracts
Apr. 2007	Perkins v. Clay et al.	1:2007ap06156	Georgia Northern Bankruptcy Court	Bankruptcy Appeal
Feb. 2007	Huff vs. Shiell	07-M-03655	Gwinnett County Superior Court	Contracts
Feb. 2007	Citibank (South Dakota) vs. Fran G. Mathis	07A62251	DeKalb County Superior Court	Civil
May. 2006	Edward Layne et al. v. Southwest Doctors Group	A06A1928	Court of Appeals of Georgia	Appellate

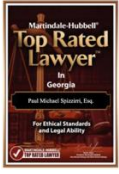
Apr. 2006	Southwest Health v. Frederick Work	A06A1639	Court of Appeals of Georgia	Appellate
Mar. 2006	International Management Associates, LLC and Emerald II Fund, LP	1:2006bk62966	Georgia Northern Bankruptcy Court	Bankruptcy Litigation
Dec. 2005	John G. & Christine L. Reichel v. Commissioner of Internal Revenue	024111-05	U.S. Tax Court	Tax
Dec. 2005	Aesthetic Medical Services vs. Juve Inc.	05-A-14445-3	Gwinnett County Superior Court	Contracts
Sep. 2005	Bureaus Investment Group Portfolio vs. Shawn Vinson	05A39233	DeKalb - State Court	Contracts
Sep. 2005	Georgia Vascular Surgery, PC	05-78606-jem	Georgia Northern Bankruptcy Court	Bankruptcy Litigation
Jul. 2005	Southwest Health and Wellness LLC, Southwest Development Partners LLC, and MAI Ha MD vs. Frederick Work MD, Celio Burrowes MD, John Ross MD, and John Does 1-3	2005CV103749	Fulton - Superior Court	Civil
May. 2005	In the case of Soukup, Michael R.	04SKP03000005	District of South Dakota	Probate
Feb. 2005	State of South Dakota vs. Nelsen, Jamie	49C05000698A0	District of South Dakota	Criminal
Mar. 2004	Multi-User Solutions, Ltd.	1:2004bk92482	Georgia Northern Bankruptcy Court	Bankruptcy Litigation
Mar. 1999	Spizzirri v. Sup. Of Parole, et al.	3.99-cv-01090	Criminal Parole Hearing	Criminal
May. 1996	Yarnall and Metropolitan Federal Bank	4:1996ap04011	South Dakota Bankruptcy Court	Bankruptcy Litigation
May. 1996	Yarnall and First Bank of South Dakota, N.A.	4:1996ap04012	South Dakota Bankruptcy Court	Bankruptcy Litigation
May. 1996	Yarnall and PHH U.S. Mortgage Corporation	4:1996ap04013	South Dakota Bankruptcy Court	Bankruptcy Litigation
Nov. 1995	South Dakota Dept. of Revenue vs. Coburn, James	32CIV95000417	District of South Dakota	Civil Tax
Nov. 1995	South Dakota Department of Revenue v. Wieczorek	17CIV95000331	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Wieczorek	32CIV95000392	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Burns	32CIV95000378	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Aske	32CIV95000380	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Cross	32CIV95000409	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Broginsky	32CIV95000408	District of South Dakota	Civil Tax

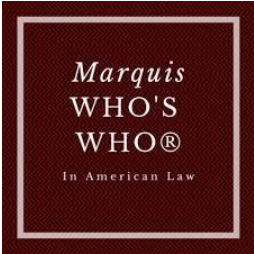
Oct. 1995	South Dakota Dept. of Revenue vs. Barto, Greg	32CIV95000407	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Sears	32CIV95000393	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue vs. Peda, Chad	32CIV95000379	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Brammer	32CIV95000391	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue vs. Varner, William	32CIV95000390	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue vs. Uthe, Steven C.	32CIV95000389	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Stegmeier	32CIV95000388	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue vs. Woodward, Russell	32CIV95000387	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Hale	32CIV95000386	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Charlson	32CIV95000381	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue vs. Williams, Michael J.	32CIV95000382	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue vs. Thomas, James H.	32CIV95000383	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Dazgatz	32CIV95000384	District of South Dakota	Civil Tax
Oct. 1995	South Dakota Dept. of Revenue v. Grose	32CIV95000385	District of South Dakota	Civil Tax
Aug. 1995	In the matter of John Allen Wingert	4:1995bk40479	South Dakota Bankruptcy Court	Bankruptcy Litigation
Jul. 1995	Neal Thomas Brakke and Debra Ann Brakke	3:1995bk30040	South Dakota Bankruptcy Court	Bankruptcy Litigation
Jul. 1995	Dwight Irving Sabo and Laurie Lee Sabo	3:1995bk50213	South Dakota Bankruptcy Court	Bankruptcy Litigation
Dec. 1994	Swan Technologies, Inc.	4:1994bk45329	Massachusetts Bankruptcy Court	Bankruptcy Litigation
Nov. 1994	National Food Corporation v. State of South Dakota Dept. of Revenue	32CIV94000438	District of South Dakota	Civil Tax
Jul. 1994	PHH US Mortgage Corporation v. Mapes	49CIV94001894	District of South Dakota	Civil
Feb. 1994	In the matter of Baer's, Inc.	4:1994bk40051	South Dakota Bankruptcy Court	Bankruptcy Litigation
1993	Jane Kucera	04C92000013A0	State of South Dakota	Criminal - Capital Murder
Oct. 1993	Dale G. Svennes and Joyce J. Svennes	4:1993bk40643	South Dakota Bankruptcy Court	Bankruptcy Litigation

Oct. 1993	Michael Mapes and Carolina Mapes	4:1993bk40619	South Dakota Bankruptcy Court	Bankruptcy Litigation
Apr. 1993	State of South Dakota vs. Permann, Richard S.	04L93000018A0	District of South Dakota	Criminal
Apr. 1993	State of South Dakota vs. Varilek, David J.	04L93000013A0	District of South Dakota	Criminal
Mar. 1993	In the case of Peschl, John Thomas	04SKP03000003	District of South Dakota	Probate
Mar. 1993	In the case of Peschl, Ginger	04SKP03000002	District of South Dakota	Probate
Feb. 1993	State of South Dakota vs. Woods, Delmar	04L93000006A0	District of South Dakota	Criminal
Jan. 1993	State of South Dakota vs. Huber, Jerry	04L93000003A0	District of South Dakota	Criminal
Jan. 1993	In the case of Soukup, Shelly L.	04SKP03000004	District of South Dakota	Probate
Dec. 1992	Douglas Lee Sevensing and Diane Kay Sevensing	4:1992bk40768	South Dakota Bankruptcy Court	Bankruptcy Litigation
Dec. 1992	Nels William Johnson	4:1992bk40757	South Dakota Bankruptcy Court	Bankruptcy Litigation
Dec. 1992	In the case of Navratil, John	04SKP92000002	D. South Dakota (Federal Court)	Criminal - Habeas Corpos
Dec. 1992	West Brook Development Company, Inc.	4:1992bk40746	South Dakota Bankruptcy Court	Bankruptcy Litigation
Nov. 1992	State of South Dakota vs. Show, Dalton	04L92000078A0	District of South Dakota	Criminal
Nov. 1992	In the case of McFarland, Marcella A.	04SKP92000004	District of South Dakota	Probate
Nov. 1992	In the case of McFarland, Lavern	04SKP92000005	District of South Dakota	Probate
Nov. 1992	In the case of Koch, Royal Martin	04SKP92000006	District of South Dakota	Probate
Nov. 1992	In the case of Koch, Lynn	04SKP92000007	District of South Dakota	Probate

Awards & honors

Badging	Award Name	Awarder	Date
	Preeminent® AV Rating in Business Law, Corporate Law and Taxation	Martindale- Hubbell	2014-2026 (13 Consecutive Years)
	Preeminent® AV Attorney – Judicial Edition	Martindale- Hubbell	2016-2026 (10 Consecutive Years)
	Preeminent® AV – Lawyers.com	Martindale- Hubbell	2018-2026 (9 Consecutive Years)
	Rated Top Lawyer	Martindale-Avvo	2024-2026 (3 Consecutive Years)
	America's Most Honored Lawyers – Top 1%	The American Registry	2019-2022 (4 Consecutive Years)
	America's Most Honored Professionals – Top 1%	The American Registry	2016-2019 (4 Consecutive Years)
	Avvo Rated Top Lawyer	Avvo	2024
	AV 10th Anniversary Recognition	Martindale- Hubbell	2024

	AV 5th Anniversary Recognition	Martindale-Hubbell	2019
	Top Rated Lawyers in Georgia	Martindale-Hubbell	2016
	Global Award - Business Transaction Attorney of the Year (Georgia)	Corporate International Magazine Global Award	January 2014
	Client Advisor Awards - Finalist	Creative Growth Group, Inc.	February 2013
	Five Star Financial Professional Award (Business Planning)	Atlanta Magazine	January 2013
	Five Star Financial Professional Award (Business Planning)	Atlanta Magazine	January 2011
	Executive of the Year (Legal Services)	Cambridge Who's Who	June 2009
	Professional of the Year (Legal Services)	Cambridge Who's Who	January 2009
	Cambridge Who's Who	Cambridge Who's Who	January 2008
 State Bar of Georgia Lawyers Serving the Public and the Justice System	Transition into Law Practice Program Mentor	State Bar of Georgia, Supreme Court of the State of Georgia	January 2006

	Senior Faculty Designation	Keller Graduate School of Management	June 2004
	International Who's Who of Professionals	International Who's Who of Professionals	2004
	Strathmore's Who's Who	Strathmore's Who's Who	2003-2004
	Marquis Who's Who in American Law	Marquis Who's Who in American Law	

Reviews - Client

Client

"Paul is the attorney I would choose to represent me without hesitation. He demonstrates outstanding expertise in his profession, consistently staying up to date with current legal developments through thorough research. Driven by results, I wholeheartedly recommend him to corporations, businesses, or individuals seeking reliable legal counsel."

~ George Hovsepian
Founder & CEO
VGASS LLC

Client

"I have known Paul for almost ten years. He is an excellent resource and has never given bad advice or counsel. I have referred many colleagues and friends to Paul and will continue to do so."

~ Heather Richardson, M.D.
Surgeon
Bedford Breast Center

Client

"Paul served as our attorney of record during a major acquisition in Atlanta. He facilitated a swift closing and managed every aspect of the transaction, from negotiations and financial oversight to taxes and more. Paul went above and beyond his legal duties and continues to assist us with various matters."

~ Abdul Chowdhury
Starling Pharmacy, Starline Diagnostics

Client

"Paul is a highly accomplished and adaptable attorney, serving as my principal advisor. His strategic guidance and business expertise have significantly contributed to the expansion of my companies over the past ten years. I appreciate the opportunity to collaborate with someone possessing such a multifaceted and business-focused perspective."

~ Jeff Zerby Owner, All Elite Productions, CEO
Empire Hospitality Management

Client

"I've known Paul for nearly ten years and have relied on his expertise for various tax, real estate, and personal matters. In my experience, no one matches Paul's level of subject matter expertise. His thoroughness, meticulous attention, and professional determination consistently deliver outstanding results. I have recommended him to friends and family and strongly endorse him to anyone seeking expert knowledge and fair professionalism."

~ David Chevalier
Entrepreneurial Sales Leader

Client

"Paul helped to establish and grow our company from 3 to over 125 employees, providing valuable expertise in tax, corporate advisory, legal matters, and key introductions. He has added tremendous value and expert advice."

~ Jamarlin Martin
Founder & CEO
Nubai Ventures

Client

"I hired Paul to handle a complex partnership exit involving contractual, financial, and fiduciary matters. Recommended by another attorney who felt the case exceeded his expertise, Paul provided comprehensive representation and delivered excellent results. I'm glad I followed the advice to retain him."

~ Mark Yanta, M.D.
Owner
Ear, Nose & Throat of Georgia

Client

"It has been my pleasure to work with Paul for three years on behalf of a local nonprofit. He's consistently shown professionalism, dedication, and expertise. I highly recommend him. Kyle Dempsey Real Estate Investor Paul's knowledge and tenacity are unmatched. He solves problems using solution-based logic and facts."

~ Daniel Quinn, MBA, MAIR
Cofounder & Director of Operations
Quirri Solutions

Client

"I was extremely happy with Paul's preparation of my Will and Medical Power of Attorney."

~ J. Bart Miller
Principal
Sterling Risk Advisors

Client

"Paul's advice consistently produces superior results. As our general counsel, he offers valuable connections that boost our competitive edge. Paul has been a pleasure to work with."

~ Chris Webb
Co-Founder & CEO
Foresight Augmented Reality

Reviews – Client

...continued

Client

"My husband and I have worked with Paul for almost three years. He combines analytical skill with broad insight, consistently showing professionalism and expertise. Paul's knowledge of the law and procedures is exceptional. He answers all our questions, and I am confident we could not have made a better choice. I highly recommend him as a business lawyer."

~Trina Summins

Residential Home builder, Project Manager, Design Consultant

Client

"Paul stands out for his integrity, expertise, and keen situational awareness. He consistently strategized for the best outcome and communicated clearly with a friendly demeanor. His results-driven advice was invaluable to me. I highly recommend Paul for his exceptional skills."

~ Drew Summins

737 Pilot

Delta Airlines

Client

"Paul's expertise in tax law helped me save a significant amount. I strongly recommend him if you want to avoid overpaying taxes."

~Roger Loeb

CEO

MarTech Group, Inc.

Client

"Paul brings a refreshing approach to the legal profession-he is approachable and attentive to his clients' needs. He stands out for simplifying complex legal matters and resolving concerns efficiently. Since 2009, I've been consistently satisfied with Paul's work, including a significant arbitration win and ongoing expert guidance on legal and financial issues. I highly recommend Paul to anyone seeking skilled corporate and tax legal support."

~ Don Cohen

Business Consultant

Client

"Paul is an excellent communicator with strong business skills. He supported me during a challenging business litigation and was exceptional in mediation, outperforming opposing counsel. I highly recommend him for tough situations."

~ Nan Monahan, M.D.

Owner

Buckhead Internal Medicine

Client

"Paul is an outstanding attorney for complex business cases. He is approachable, knowledgeable, and provides quick, accessible legal advice. David Press Principal Scientist | Consultant, Triangle Outcomes Group I've worked with Paul for years and found he carefully learns his clients' goals and suggests effective strategies to achieve them."

~ Stephen Jacob, MD, MBA

Advanced Medical Group

Client

"Paul is a skilled restructuring attorney who collaborates effectively with clients and possesses strong legal and financial expertise."

~ Ron Bivins

Owner

McBIV Corporation

Client

"Paul consistently achieves great results for our agency. I highly recommend him."

~ Marlon Simpson

Client

"Paul has helped me with legal counseling, including corporate law and lawsuits, always providing excellent service and value. His attentive manner inspires confidence. I recommend Paul to any business professional seeking legal counsel-they will be satisfied with his work."

~ Scot Conley

Owner

Relyfi, LLC

Client

"As a small business owner, I have relied on Paul multiple times over the years for assistance with tax planning and corporate paperwork. He consistently delivers his work promptly and demonstrates thorough expertise in his field. I strongly recommend Paul's services."

~ Cherry Frederick

Commercial Real Estate Broker

Reviews – Colleagues & Peers

Peer

"I worked with Paul for several years and consistently observed his sharp intellect and commitment to resolving complex business and tax matters for his clients. I greatly appreciated the guidance he provided regarding my own business and tax concerns, and those I referred to Paul expressed similar satisfaction. I offer my highest recommendation for Paul's services."

~ Bernadine Layne, Esq.
Layne Law Group

Peer

"I've worked with Paul at Ernst & Young and as an attorney for law firms. He is an expert in corporate law and consistently finds creative ways to maximize client value. Jeff Merry Business Intermediary, Certified Exit Planner and Consultant Paul is always professional, puts clients first, and strives to find the best solutions. He's a valuable team member."

~Mike McCracken
CFO
Leadership Expert

Peer

"Paul handles complex business and corporate matters for sophisticated clients. He promptly evaluates client needs and provides focused, high-quality advice."

~ Rich Clampitt, Esq.
VP/Secretary/General Counsel
WD-40 Company [WD-40-CO]

Peer

"Paul is a thoughtful and learned professional. He has a remarkably deep knowledge of law and is creative, sincere, and generous in the services provided to his clients."

~ Chad Wingate, Esq.
Managing Partner
Wingate Law, P.C.

Peer

"As a senior faculty accounting professor at Keller Graduate School of Management, I've had many students who previously took Paul's class. They consistently regard him as one of the most knowledgeable professors they've encountered. After auditing his class myself, I saw how effectively Paul explains complex concepts in clear language and shows genuine care for his students. Keller is fortunate to have him."

~ Marty Varon
CFO
Alternative Resolution Methods, Inc.

Peer

"I have worked with Paul since our time as Partners at Duane Morris LLP. He excels not only in tax law but also in general legal issues. We have collaborated on international cases as well, and I can attest to his integrity, punctuality, and extensive expertise. Having tackled many varied matters together, I would gladly hire him again without hesitation."

~ Brian Andreoli, Esq.
Squire Sanders

Peer

"Paul is an experienced professional known for creating practical, sustainable solutions."

~ David Siegal
Managing Director, Deal Advisory Services
Cherry Bekaert

Peer

"Paul's expertise and contextual understanding consistently deliver strong results. I've worked with him on contracts and tax strategy and am always impressed by his high-quality work."

~ Roger Loeb
Hawtch Watcher
Dunning-Kruger, LLP

Peer

"Paul gave me valuable early experience in tax and supported my start in business. Although Spizzirri & Associates presented challenges, Paul offered thorough training and always answered my questions with expertise. I'm grateful to have worked for such a skilled, energetic attorney."

~Joe Jordan,
MBA Senior Accountant

Professional education, memberships & speaking engagements

Keller Graduate School of Management - Devry University Graduate Teaching Assignments

Drawing upon this exceptional multidisciplinary foundation, Paul has served as Senior Graduate Faculty, delivering over one hundred Graduate courses in Federal Taxation, Advanced Accounting, Forensic Accounting, and Business Law to Master of Business Administration and Master of Accounting and Financial Management candidates, enriching instruction through active litigation, valuation, and forensic investigation experience.

- Federal Taxes and Management Decisions (AC553 / AC560) – A two-course sequence covering Federal Taxation focusing on individual and business taxation, corporate reorganizations, mergers and acquisitions, estate and gift taxation, and tax-exempt entities.
- Forensic & Investigatory Accounting (AC574) – Covers investigating and preventing financial fraud, aiding in resolving disputes, expert testimony, valuation calculations and criminal investigations.
- Advanced Accounting (AC559) – Financial accounting practice and theory covering consolidations, foreign currency transactions, partnership accounting, reorganizations, and liquidation.
- Legal, Political and Ethical Dimensions of Business (GM520) – Introduces students to the legal, political, and regulatory controls that define, promote and limit business practice opportunities.
- Business Law 1 & Business Law 2 (GM597) – Focuses on critical relationships enabling a corporation to contract, finance business transactions, and retain security interests in goods sold on credit.

Speaking engagements

- 2014: [“When the Checks Stop Coming In”](#) – Moguldom Films, LLC
- 2012: Chattanooga Tax Practitioners – The Affordable Care Act's Tax Provisions
- 2012: US Law Network Fall 2012 Client Conference – Banking and Finance Regulation of Credit Card Processing
- 2011: US Law Network Fall 2011 Client Conference – Parsing the President's 2011 Jobs & Deficit Proposals
- 2011: ABC World News with Diane Sawyer (Interview Concerning IRS Practice and Procedure)
- 2011: Georgia CLE – Income Taxation and Capital Transactions

- 2009: Georgia CLE – Professionalism in Georgia
- 2003: National Business Institute (NBI) – Mergers & Acquisitions in Pennsylvania: The Art of Doing Deals
- 2001: The Council for International Tax Education (CITE) – Section 382 Planning

Professional memberships

- [American Bar Association](#); [ABA Section of Taxation; ABA Section of Business Law]
- [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](#)
- [South Dakota Trial Lawyers Association](#)
- [Delta Sigma Pi](#); [Wiki](#)
- [Theta Xi](#); [Wiki](#)
- [Rotary International](#);
- [Graduate Student Business Association](#);
- [Chamber of Commerce](#);
- [South Dakota Jaycees](#)
- [Knights of Columbus](#) – Advocate & Social services volunteer experience 2011 – 2020
- [American Bar Association](#)
 - Sections of
 - Taxation
 - Intellectual Property Law
 - International Law
 - Business Law
 - Dispute Resolution
 - Science & Technology Law
 - Forum on the Entertainment and Sports Industry
 - Solo, Small Firm and General Practice Division
 - Law Practice Division
 - Litigation
 - Senior Lawyers Division

- [Georgia State Bar](#)

Sections of

- Business Law
- Center for Lawyer Wellbeing
- Client Security Fund
- Constitutional Law Section
- Corporate Counsel
- E-Discovery and Use of Technology
- General Practice and Trial Law
- Intellectual Property
- International Law
- Nonprofit Law
- Privacy and Technology
- Professional Liability Law
- Senior Lawyers Division
- Taxation Law
- White Collar Law

Publication, Interviews, & Patents

Publications

[Maximizing Value of Legal Services – The Transaction Example](#)

Published on LinkedIn – January 4, 2018

[Maximizing Value of Legal Services – The Contract Litigation Example](#)

Published on LinkedIn – November 6, 2017

[M&A Carveout Transaction Deal Points Study](#); Review Team Member

Published on www.hwlaw.com – December 31, 2016

Un-Employing America – "Inside the Minds: Understanding Recent Developments in Tax Law"

Published by Thomson Reuters – May 15, 2014

[The Lawsuit Prevention Plan](#)

Published on LinkedIn – July 9, 2014

Interviews

“[When the Checks Stop Coming In](#)” - [IMDB](#) Documentary by Jacinda M. Rentrope

Available on Amazon, YouTube – August 26, 2014

ABC World News with Dianne Sawyer – Nightline Date: [Web Guide](#)

Not available online

Patents

Stimulation Device and Method of Use Thereof

Filed June 16, 2014 – Application No. US 14/305,823