

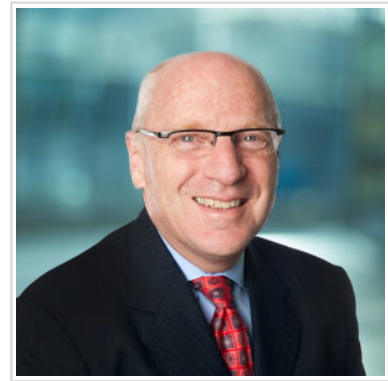
Carl Seldin Koerner

Counsel

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Carl Koerner has over 40 years of experience as a business attorney in New York, giving him a thorough and comprehensive understanding of the everyday challenges faced by business leaders whether in sales and marketing, manufacturing, service delivery, regulatory compliance or customer satisfaction.

Throughout his career Carl has advised entrepreneurs at the earliest stages of business formation, through proof of concept, expansion and value realization. His ability to express even the most complex legal issues in a clear, concise, business context enables clients to effectively evaluate risk and make informed business decisions.

Carl has also advised clients in debt and equity financing through public offerings and private placement transactions, various lending transactions including credit securitizations, corporate governance, SEC regulatory compliance, acquisitions, mergers and sales.

Additionally, Carl counsels financial institutions and private investors in commercial real estate and structured finance transactions, including foreclosures, workouts and sales of distressed debt. He has also represented clients in commercial litigation, arbitration, mediation and governmental agency enforcement proceedings.

Carl is also a partner in Koerner Kronenfeld Partners LLC, of New York City, a strategic planning and implementation consulting firm. The firm advises leaders in the business, not-for-profit and government sectors regarding the creation and implementation of strategic plans for personal and organizational development. Clients of the firm include leaders in Fortune 500 companies, government, medicine, media and the arts, including:

- Dr. Mehmet Oz, cardiovascular surgeon, author and host of *The Dr. Oz Show*
- FDA's Center for Devices and Radiological Health
- Anna Sui, iconic fashion designer
- United States Naval Institute, 135 year-old institution dedicated to examining issues of national defense

Practice Areas

Financial and Investment Services Industry

Corporate and Securities

International

Food and Beverage

Bar and Court Admissions

New York

Education

Brooklyn Law School, JD, 1975

Union College, BS, 1971

Memberships

New York State Bar Association

- CyberCore Technologies, a leading provider of information technology services to a variety of federal government agencies with a focus on intelligence and security
- Top Executive in Research at an 150-year-old, leading international financial services company
- William Roedy, author and former chairman of MTV International

Carl is a member of the New York State Bar Association and former chair of the Committee of Law Office Economics and Management.

Representative Matters

Carl has significant experience in corporate transactions, including mergers and acquisitions, securities, international transactions, finance and bankruptcy.

- Represented a litigation loan servicing company in its acquisition of a \$9 million litigation lien portfolio from a registered investment fund
- Represented a retail merchant in a sale to private equity investors, initial public offering, going private transaction and \$100 million registered bond offering
- Represented founders of water treatment and conservation technology company
- Represented hundreds of investors in the roll up and liquidation of a dairy cow tax shelter; successfully mitigated a \$14 million recourse exposure and negotiated a national settlement for all investors with the IRS on favorable terms
- Provided compliance oversight for national retail business regulated at the federal level and in over 40 states where it conducted business regarding consumer finance, sales practices, agriculture and markets regulation; created compliant sales documentation, monitored in house oversight practices and addressed inquiries and complaints from attorneys general and other regulators
- Represented corporate management in litigated dispute with dismissed chairman and shareholder
- Represented a sports marketing company and its founders in a sale to private equity investors
- Represented a printed products manufacturer and its founder in a sale to a public company
- Represented a garment components supplier and its founder in the sale of its U.S. and Hong Kong affiliates to foreign investors
- Represented company founding shareholder in litigated dispute seeking company control
- Represented a human resources consulting firm in its initial public offering and subsequent sale via merger
- Represented a public electronic components manufacturer in its sale through tax free exchange with another public entity
- Represented a public bottle closure manufacturer in its sale through tax free exchange with another public entity
- Represented a China outsource manufacturing company in its initial public offering
- Represented U.S. distributor of agricultural products in its cross borders transaction with Israeli manufacturers and suppliers
- Represented German national in banking dispute with U.S. based national bank

- Represented Italian national in investment dispute with U.S. based fund manager
- Represented mezzanine lenders in multi-billion dollar real estate work out in New York City
- Represented buying group in the purchase out of bankruptcy of a technology business

Recognition & Involvement

Carl is AV® rated by the Martindale-Hubbell peer review rating system.

Carl serves, and has served, as an officer and director of publicly traded and privately owned business entities, charitable and community service organizations. He is a member of the board of the Queens Library, where he has served as chair, and is President of the Queens Library Foundation. Carl is a board member of the Forest Hills Jewish Center where he previously served as president, vice-president, secretary and treasurer. He is also a member of the Jewish Theological Seminary Religious Leadership Advisory Board, former director of the Forest Hills Gardens Corporation and governor of the West Side Tennis Club.

In the News

Carl Koerner Elected Chair of Queens Library's Board of Trustees
February 13, 2015

Carl Koerner Appointed to Queens Library Board of Trustees
March 26, 2014

Carl Koerner on CNBC's "Squawk on the Street"
February 17, 2011

Carl Koerner on "Winning Strategies with Tim Connolly"
February 11, 2011

Events

Navigating the U.S. Marketplace: Breaking the Ice for New Foreign Entrants
The Penn Club of New York | February 7, 2012

Publications

Public Benefit Corporations and the ESG Movement
Taking Care of Business | September 23, 2020

The CARES Act Paycheck Protection Program: Special Considerations For Not-for-Profit Organizations
Corporate and Securities Alert | April 2, 2020

Liquidity in Today's Economy

Taking Care of Business | February 10, 2020

Culture Shock: When Two Culturally-Different Enterprises Combine

Taking Care of Business | November 12, 2019

Designing Tax Efficient Business Transactions

Taking Care of Business | June 17, 2019

Batten Down the Boilerplate: Drafting Your Contracts in Uncertain Times

Taking Care of Business | May 23, 2018

A Disruptive Resolution for the New Year

Taking Care of Business | January 5, 2018

Delaware Allows Blockchain to Create and Maintain State Corporate Records

Corporate and Securities Alert | August 2, 2017

Are You Ready For The New York Non-Profit Revitalization Act?

Corporate and Securities Alert | June 2, 2014

Doing Well by Doing Good?

Business and Corporate Alert | September 12, 2013

Cases & Deals

White and Williams Represents Litigation Loan Servicing Company in \$9 Million Litigation Lien Portfolio Acquisition

June 5, 2019

Finance Group Assists Aerospace Company With Acquisition

June 1, 2012