Fisher Broyles

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Practice Areas: Commercial Transactions; General Corporate; Mergers & Acquisitions; Real Estate; Tax
Bar Admissions: Michigan; Ohio* certified to practice law pending admission
Education: Michigan State University - Detroit College of Law, JD (cum laude), 2003; Michigan State University, BA - Accounting, 1999
Experience: Butzel Long, PC; Kotz Sangster, PC; Kemp Klein Law Firm

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Jeremy R. Cnudde is a Partner who helps clients navigate complex mergers and acquisitions, business succession planning, equity and tax reorganizations, and other corporate and financial transactions. Mr. Cnudde works with middle-market, entrepreneurial businesses with diverse backgrounds, including those in the engineering, manufacturing, aerospace and defense, distribution, retail, and agricultural industries. Beyond mergers and acquisitions he helps clients identify key concerns and negotiate with partners and investors on operating and shareholder agreements, shareholder disputes, buy-sell agreements, and drafting of supplier, customer and representative agreements. He has assisted companies with corporate finance and capital acquisition matters, private equity investments, recapitalizations, bank financing, and private placement issuance.

Mr. Cnudde also has significant experience with federal, state, and local tax planning, and property tax appeals. This includes tax-free reorganizations of businesses, partnership formation and tax planning regarding adding partners and partner distributions, and state tax planning regarding sales, use and business taxes. Mr. Cnudde's has helped numerous nonprofit corporations including charitable 501(c)(3) and 501(c)(6) associations from formation and obtaining and maintaining tax exempt status from the IRS, managing on-going business and tax compliance concerns, and negotiating nonprofit mergers, joint ventures and business transactions.

Over the last decade, he has helped hundreds of commercial and industrial property owners throughout Michigan successfully manage and appeal their Michigan property taxes resulting in millions of savings

over the years. Mr. Cnudde has authored several articles and served as a seminar lecturer on various tax planning and tax appeal issues.

Mr. Cnudde maintains an AV rating from Martindale-Hubbell Law Directory, the highest peer review rating for attorneys; has a certification in tax law; has been recognized as one of Michigan's outstanding lawyers in the area of Mergers & Acquisitions from 2013 through 2018 with a "Rising Star" designation by Michigan Super Lawyers magazine, published annually by Law & Politics. In addition, Mr. Cnudde is a DBusiness Top Lawyer for Tax Law and Non-Profit/Charities Law (2012 and 2013) and received certification from the National Institute of Trial Advocacy (NITA) in 2006.

Mr. Cnudde is a member of the Detroit and Cleveland chapters of the Association of Corporate Growth (ACG), several business chambers and industry associations. He is a member of the State Bar of Michigan's Corporate, and Taxation sections, the Ohio State Bar Association and the American Bar Association Business and Taxation Section. Mr. Cnudde is an active leader in Boy Scouts, the Past-President for the Kiwanis Club No. 1 of Detroit Foundation and board member for numerous nonprofit corporations and associations.

Representative Transactions

A few of the Representative Transactions Mr. Cnudde has helped Client's successfully negotiate, include

- Assisted Motion Array in a $65 million asset sale to Artlist, a portfolio company of global investment firm KKR
- Assisted a global public company in the divesture of an U.S. based subsidiary
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- Sale of a national industry leading electrical engineering, robotics and servo repair facility to a national private equity firm.
- Assisted a national accounting firm in the acquisition of two separate regional accounting firms.
- Split stock and asset sale of a private electronic engineering and repair services firm to an out of state private equity buyer.
- Assisted in the preparation for sale and location of a buyer of a regional tooling firm.
- Merger of three competing financial services firms and negotiation of complex multi-layered shareholder agreement.

- Stock acquisition of an automotive tooling company.
- Stock sale of a regional entrepreneurially owned robotic engineering services firm to a multinational competitor.
- Entrepreneurial investment into an out of state agricultural product manufacturer and supplier.
- Company representation of a convertible debt investment into an aftermarket auto component supplier.
- Assisted client in five strategic acquisitions of major grocery retain facilities and in the acquisition of a key supplier in the mid-west.
- Asset sale and congregation merger of local nonprofit Church communities.
- Stock sale of a local automotive retail franchise to a competitor.
- Stock redemption and reorganization of family members from a family business
- Management stock buyout of a regional environmental services company.
- Asset sale of a family owned regional funeral home.
- Merger of two regional non-profits, the Flint Convention and Visitors Bureau into the Flint Economic Club.
- Shareholder dispute resulting in an adversarial redemption of a partner in a chemical manufacturing company, followed by a sale to the next generation family members.
- Assisted in the sale of a regional aerospace gear manufacturer to a multi-national firm.

Presentations and Teaching Experience

- Creating value for non-profits through mergers and acquisitions. Presentation for the George Johnson & Company's annual Nonprofit Organizations Update Seminar. Tuesday, May 22, 2018 in Detroit, MI.
- Deemed Asset Sale Elections and The Final IRC Section 336(e) Regulations; Mergers & Acquisition Tax Update, Annual Tax Seminar, June 2013
- Drafting Business Contracts (with Checklists); Business Contracts A to Z Seminar, National Business Institute, April 2013
- Property Tax Appeals–Tribunal Trials; Sterling Education Services Seminar, December19, 2012

Publications

- **F**isherBroyles Advises Motion Array on its $65 million Sale to KKR Portfolio Company Artlist

- Managing the Management Buyout; co-authored with Toby Dahm, KKUE Commentator, Summer 2017
- Appealing Taxes on Newly Acquired Property; KKUE Commentator, Winter 2017
- ‘Tis the Season for Leaving a Legacy!; KKUE Commentator Alert, December 2016
- Select the Right Team to Maximize your Tax Savings; KKUE Commentator Alert, February 2016
- Let us help reduce your taxes and increase your bottom line; KKUE Commentator , Winter 2013
- Now Is the Time to Review Michigan Property Tax Assessment for Industrial or Commercial Properties to Avoid Excessive Property Tax Payments; Client Alert, November 1, 2011
- Are Your Independent Contractors Misclassified? IRS Offers Employers a “Fresh Start” to Reclassify Workers; Automation Alley Newsletter, October 18, 2011
- Do Limited Memberships Affect Your Tax Bill?; Association News, Michigan Society of Association Executives, March/April 2006
- Employee Leasing Companies; Business and Tax Planning Opportunities, Client Alert, 2006