

# Fisher Broyles

**Name:** Kevin Gluntz

**Email:** [kevin.gluntz@fisherbroyles.com](mailto:kevin.gluntz@fisherbroyles.com)

**Direct:** (216) 403-5461

**Fax:** (216) 274-9031

**Office:** Cleveland

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**Practice Areas:** Bankruptcy & Restructuring; Cannabis, Hemp, and CBD; Commercial Transactions; Entertainment & Sports; Financial Services & Lending; Franchising; General Corporate; Health and Pharmacy Law; Real Estate; Securities & Private Equity; Tax; Trust & Estates

**Bar Admissions:** Ohio; Northern Federal District of Ohio; U.S. Tax Court

**Education:** University of Akron (cum laude), JD, 1995; Kent State University, Bachelor of Business Administration, 1986; Case Western Reserve University, Master of Laws in Taxation, 1997

**Experience:** Served as Deputy General Counsel for Home Savings & Loan of Youngstown, Ohio a subsidiary of United Community Financial Corp., from 2009 through 2012.; Supervisor - federal tax and related SEC compliance for Progressive; Baker and Hostetler LLP; Calfee Halter & Griswold, LLP

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Mr. Gluntz has spent over two decades representing various businesses, from Fortune 500 companies to family-owned businesses, in all aspects of business, securities law and tax law, including numerous health care concerns. He currently practices in the areas of creditors' rights, securities law, general corporate law, mergers and acquisitions (including numerous commercial financing transactions), venture capital and tax law. He counsels publicly and privately-held clients on tax planning, corporate structuring and governance strategies, and facilitates private placements, mergers, financings, acquisitions and divestitures. This representation includes, for private companies, business succession and finally estate and probate planning.

Because of his commitment to client service and responsiveness, Kevin's clients consider him to be their primary consultant for all business and legal matters, and count on Mr. Gluntz to provide them with significant, "business-wise" input on tax planning, corporate structuring and governance strategies as well as providing them sound business advice.

**In the Finance Law area,** Mr. Gluntz has assisted numerous banks in the following ways

- Negotiation and preparation of Loan Documents and related security agreements;
- For troubled commercial loans: Loan Workouts, Forbearances, Short Sales, Deeds-in-lieu or foreclosure actions, including the proper handling and disposal of Bank Owned Real Estate and other foreclosed collateral;
- Counseling on proper collection methods that comply with the Fair Debt Collection Practices Act;
- Counseling to prevent lender liability and defense of lender liability suits; and
- Counseling in all other areas of compliance applicable to lenders and financial institutions, such as fair lending laws, privacy laws and anti-money laundering laws.

**In the Securities Law area**, Mr. Gluntz represents numerous investment advisors and broker-dealers and their respective representatives and, in connection with such representation, assists these clients in minimizing their SEC and state operational compliance violations as well as completing all their ongoing SEC and state compliance functions. Such representation includes assisting Regulated Investment Advisor clients by, among other tasks, drafting their Compliance and Procedures Manuals and assisting them in properly adopting these procedures (including training the Chief Compliance Officer), as well as assisting these clients in implementing a review program for annual internal reviews required by the SEC or state agencies. Finally, Mr. Gluntz has appeared before FINRA on behalf of these clients where necessary.

Mr. Gluntz also represents investment funds of various sizes and structures in the formation and capital raising process. Clients include venture capital and private equity funds, real estate and other sector specific equity funds, mezzanine funds, funds-of-funds and hedge funds. Counsel includes advising on structure and terms, relationships with fund principals, securities compliance, tax and pension fund-related advice and Investment Company Act and Investment Advisers Act compliance. He also provides assistance in creating hedge funds and other investment funds that do not require registration with any state or federal government agency. Notwithstanding the lack of formal regulation, such funds need to follow procedures designed to protect the promoter's against liability when such funds don't prosper.

With regard to public companies, Mr. Gluntz has been involved with various initial public offerings and shelf offerings of stock, including reverse mergers into public shell companies with a seasoned shareholder base.

**In the area of Tax Law**, Mr. Gluntz is admitted to and has represented tax clients in, U.S. Tax Court and Federal District Court in both criminal and civil proceedings against the Internal Revenue Service (IRS)

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and has helped numerous clients significantly reduce or eliminate assessed tax penalties and associated interest and has represented clients being audited by the IRS, achieving success on many key issues. Mr. Gluntz is widely known for his experience in all legal and tax aspects of partnerships and small business "S" corporations. His extensive tax knowledge in all areas of taxation makes him an invaluable asset to clients engaging in the purchase or sale of businesses or simply looking to free up capital from tax obligations.

### Representative Transactions Include

- +\$250 million Sale of Regional Accounting Firm to National Tax Practice and related spin-off of audit function
- Sale of over \$280 million of troubled debt of publicly traded bank to investment group
- Purchase of regional banks by national publicly traded bank
- Syndication of over \$300 million in venture capital fund investment
- Represented a national life insurance company in all financing, corporate and tax structuring aspects of joint venturing with a developer to build a corporate campus for the that company.
- Assisted publicly traded Real Estate Investment Trust in initial public offering, shelf registrations and renegotiation of lines of credit in excess of \$500 million
- Worked with governmental entity and developers to create an historic district that allowed revitalization of a large portion of the city through the use of federal historic tax credits and conservation easements, tax increment financing, and municipal bond issuance.

### Presentations & Teaching Experience

On the academic side of law, Mr. Gluntz has taught legal seminars and tax classes at the graduate and post-graduate level on the issues of corporate and partnership tax, family limited partnerships, choice of entity, and the buying and selling of businesses, and has taught classes at both Case Western Reserve University's and Cleveland State University's Colleges of Law as well as business school of Cleveland State University. He is a member of the Ohio State and Cuyahoga County Bar Associations.