

## Richard W. Cramer

Rick concentrates on business and transactional matters representing individuals, businesses, health care and tax-exempt organizations with respect to:

- Formation and choice of entity
- Governance
- Employment contracts & ongoing operations
- Succession
- Liquidation and dissolution
- Mergers, acquisitions and dispositions
- Debt and equity financing
- Public finance
- Tax-exempt bonds/notes
- Lease-purchase financing
- Real estate and personal property leases
- Tax law matters
- Tax-exemption matters
- Obtaining and maintaining tax exempt status
- Unrelated business income tax
- Private foundation and public charity status
- Health care law matters

Rick's practice focuses on the negotiation and documentation of a wide range of transactional and contractual matters such as asset and stock purchase agreements, merger agreements, employment and executive compensation agreements, buy-sell agreements, shareholder agreements, subscription agreements, capital contribution agreements, real estate and personal property leases and lease-purchase agreements, loan agreements and related financing documents, management agreements, service contracts, partnership agreements, operating agreements, joint venture agreements and similar arrangements.

Rick serves as principal attorney, special tax counsel, and as bond counsel in numerous financial transactions, including leveraged and single investor equipment lease financings, off balance sheet financings, asset securitization transactions, tax exempt bond financings, lease-purchase agreements, leveraged ESOP financings, mergers, acquisitions and dispositions, general borrowings and other debt financing.

Rick is counsel to several tax-exempt organizations with respect to tax exemption, unrelated business income tax and private foundation/public charity issues.

### Practice Areas

- Business & Finance
- Healthcare
- Public Finance
- Taxation

### Awards + Recognition

- Bond Buyer's Municipal Marketplace

### Professional + Community Affiliations

- Allegheny County Bar Association, Member
- Pennsylvania Bar Association, Member



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### OF COUNSEL

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- Korean War Veterans of Western Pennsylvania Memorial Fund, Inc., Secretary and Treasurer

#### Education

- Duquesne University School of Law (JD, 1979)
- Washington & Jefferson College (BA, *magna cum laude*, 1976)

#### Bar Admissions

- Pennsylvania