

**PRACTICE FOCUS**

Howard Mulligan is a principal attorney in the firm's Business Law & Transactions practice group. Howard focuses his practice on the intersecting disciplines of fund formation and fund transactions, mergers and acquisitions, structured finance, commercial real estate, securities law, capital markets, and business restructurings.

Howard has an extensive background in capital market transactions, including public offerings, private placements and securitizations across various asset classes. His experience extends to acquisitions and dispositions in the cannabis and hemp industries, equipment lease portfolios, structured products, commercial real estate transactions, including "B" notes and mezzanine loans and synthetic transaction restructurings. Howard provides counsel on SEC compliance and acts as a consultant to law firms, offering expert services and regulatory advice in structured finance.

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In recent years, Howard has focused on providing advice to decentralized finance lenders, as well as cryptocurrency and blockchain-related companies, investors, and funds. He represents a number of hedge and private equity funds with regard to formation and transaction structuring, as well as securities law and regulatory matters. He has also led asset purchases and sales in the cannabis sector, including intellectual property transactions. Howard has testified before the House Financial Services Committee. He is a respected speaker at asset-backed industry conferences such as The American Securitization Forum (and its various successors), The Equipment Leasing Association, and Information Management Network. He is a Fox Business Network contributor and frequently appears on that network, as well as on CNBC and Bloomberg News, discussing structured finance and cryptocurrency-related matters.

While at Notre Dame Law School, Howard was the Executive Editor of The Notre Dame Law Review. Prior to joining Offit Kurman, he was a partner at a large international corporate law firm based in New York.

Outside of his legal practice, Howard is actively involved in philanthropy in New York City, supporting organizations such as The Humane Society, The Lustgarten Foundation, UJA Federation- New York, City Harvest, The Jewish Museum, ASPCA, Southampton Animal Shelter, Global Strays, Jewish Guild for the Blind, The Metropolitan Repertory Ballet, and The Sorvino Asthma Foundation.

REPRESENTATIVE MATTERS

- Formed numerous hedge and private equity funds and directed multiple fund transactions.
- Successfully directed three initial public offerings of companies in the medical equipment sector and several SPAC initial public offerings.
- Served as lead counsel on initial private placement offerings of private real estate lenders and small business cash flow lenders.
- Directed numerous acquisition transactions with regard to cannabis and hemp related assets, intellectual property, and various novel assets.
- Successfully negotiated renewals of liquidity facilities for several private lenders.
- Advised several decentralized lending companies in the cryptocurrency and blockchain space with regard to securities law matters.
- Managed various successful litigation matters and directed outside counsel in developing strategy, conducting restructuring negotiations, formulating settlement proposals, and bringing several litigations to a favorable result.
- Reacted to new government regulatory initiatives by advising various issuers, sponsors and servicers with regard to filing and compliance matters, including compliance in connection with REG AB, Dodd Frank and Patriot Act.
- Represented four separate swap counterparties in the Lehman bankruptcy case and obtained a favorable result for each of them.
- Represented issuers (including first time issuers) and obtained regulatory and rating agency approval with

**HOWARD
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Principal, New York

PRACTICE AREAS

- Business Law and Transactions

regard to issuance of new asset classes (including novel and exotic assets), such as energy related, intellectual property, and telecom, insurance/annuity and currency arbitrage transactions.

PUBLICATIONS

- Author, "Stock Issuers & SEC Taking the Fight to 'Toxic' Lenders," Corporate Compliance Insights, Aug. 2023
- Author, "Washington Psilocybin Services Act: A Magical Legislative Solution for Promoting the Benefits of Psychedelic Drugs," Westlaw Today, Aug. 2023
- Author, "From the Villain to the Hero: How Rate Swaps Could Have Prevented Latest Banking Crisis," Corporate Compliance Insights, May 2023
- Quoted, "Hedge Funds Brace for Deeper SEC Exams, New Custody Proposal," FundFire, Feb. 2023
- Author, "For New OTC Issuers, an Overlooked Benefit of Recent Amendments to Rule 15c2-11," Corporate and Securities Alert, April 2022
- Author, "SPACs: Great for Celebrities, But What About Dissenting Shareholders?" New York Law Journal, October 15, 2021

EDUCATION

- University of Notre Dame Law School, J.D., *cum laude*
- University of Scranton, B.A., *summa cum laude*

ADMISSIONS

- New York