



As an attorney and CPA, I counsel clients on important legal transactions that are advantageous financially and from a tax perspective.

overview

Ray Stewart is the consummate deal lawyer with a passion not only for providing legal, financial, tax and capital formation services, but for getting to know his clients personally.

Ray has more than 25 years of experience helping clients—often owners of start-up and middle-market companies in the services, technology, manufacturing, IT, government contracting and franchising industries—plan and execute their growth strategies. He helps them develop business plans and financial structures and negotiate a complete range of transactions, including M&As, public offerings, private placements, debt restructurings, contracts, leases and joint ventures. Ray's clients, many of whom he has worked with for decades, turn to him for help identifying acquisition targets and investment sources, and even for help filling critical C-suite management roles.

Finance and tax drive deals, Ray says. And his ability to make sense of the financials and structure transactions for both growth and income tax advantage makes him invaluable to his clients. As a CPA, Ray began his career in public accounting with a global firm where he became a Tax Partner, specializing in international taxation. He also taught U.S. taxation of international operations for many years in Georgetown University's Masters of Tax Program. Thus, Ray is highly experienced with international tax and adept at helping both U.S. and international companies structure cross-border deals and financings that are tax-advantaged. He has worked with both U.S. companies expanding outbound into foreign markets and foreign companies seeking to do business in the U.S.

As an attorney in D.C., Ray also assists a wide variety of clients with complex federal government contracts and helps 501(c)(3) and 501(c)(6) nonprofits structure transactions without jeopardizing their tax-exempt status.

Overall, Ray prides himself on his ability to counsel his clients on almost any business goal they have or issue they encounter.

Raymond

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MY SERVICES

Corporate Finance & Securities
Corporate Law
Government Contracts
Financial Services
Mergers & Acquisitions
Nonprofit & Charitable Organizations
Private Company Business Disputes
Tax
Technology Transactions

EDUCATION

Georgetown University Law Center, LL.M., Taxation, 1985
University of Kentucky J. David Rosenberg College of Law, J.D., 1978
Thomas More University, B.A., Accounting, 1975

ADMISSIONS

District of Columbia
Texas
Kentucky
U.S. Tax Court
U.S. District Court Maryland
U.S. District Court Eastern District Kentucky
The Supreme Court of the United States

experience

On behalf of the owner of a \$65 million Government Contractor:

- Negotiated the sale to a public company, including due diligence, documentation and Hart Scott Rodino filings.

On behalf of a provider of wireless telecom services (voice, data and internet) to international markets:

- Negotiated the sale of \$10 million of international termination facilities to a public company, created a stock option plan, negotiated all strategic relationships in all the foreign markets and reviewed and revised all business plans and confidentiality agreements.

On behalf of an \$50 million IT Government Contractor:

- Sold a \$10 million division, negotiated all employment agreements, launched an equity-raise effort, negotiated three acquisition transactions and settled a \$6.5 million claim against the US Navy.

On behalf of a management team:

- Negotiated a \$20 million equity raise, conducted due diligence, negotiated employment agreements, non-competes and all other documentation leading to the purchase and consolidation of multiple fitness club franchises across the US.

On behalf of the owner of a \$65 million Government Contractor:

- Created an employee performance stock plan.

On behalf of a \$75 million Government Contractor:

- Spun-off a \$20 million division to Management, including due diligence and documentation.

Served as legal counsel to a group of senior technologists (formerly of Sun Microsystems, BEA Systems and PWC):

- Formed a web-based e-business solutions start-up company, including structuring and formation, papering three rounds of private equity, intellectual property protection, employment agreements, stock option plans, content contracts, leases and strategic relationship agreements.

On behalf of a web-based portal for the alternative medicine industry:

- Created the corporate structure and negotiated the purchase of an offshore medical clinic.

On behalf of the management of a \$75 million government contractor:

- Negotiated a completion bonus for sixteen executives exceeding \$3 million upon the sale to a public company.

On behalf of the owner:

- Negotiated the purchase of a \$4 million IT Government Contractor, including due diligence and documentation.

On behalf of its owners:

- Negotiated the sale of an \$18 million Government Contractor to an IT Professional Services Company, then assisted the acquiring company to enter the Government Contracting space through additional organic and acquisition growth.

On behalf of an \$20 million IT Government Contractor:

- In addition to handling all routine legal matters, renegotiated a senior debt facility with an international bank, negotiated and acquired a \$40 million IT Government Contractor.

On behalf of a transportation technology company:

- Assisted in negotiating a \$35 million capital investment and handled all legal matters.

On behalf of a consortium of companies:

- Sourced and negotiated a seed capital round, a \$20 million senior loan and a \$4 million subordinated loan for the purchase of 25 convenient store/gasoline stations.

On behalf of a number of foreign based companies:

- Formed its US base of operations and provided tax and structuring advice and assisted in various acquisitions.

On behalf of a \$20 million IT government contractor:

- In addition to handling all routine legal matters, renegotiated a senior debt facility with an international bank, negotiated and sold a \$10 million division, negotiated all employment agreements, launched an equity-raise effort, negotiated three acquisition transactions and settled a \$6.5 million claim against the U.S. Navy and U.S. Air Force.

On behalf of the owner of a \$65 million government IT company:

- Negotiated its sale.

On behalf of a \$20 million commercial and government IT solutions company:

- Negotiated its sale.

In response to the exploding markets in the Peoples Republic of China (PRC):

- Developed a niche in assisting U.S. companies that are interested in doing business in the PRC, as well as PRC-based companies that wish to access the U.S. business and capital markets.

affiliations

Professional

- University of Kentucky College of Law Visiting Committee, member
- American Bar Association
- District of Columbia Bar Association
- Kentucky Bar Association
- Texas Bar Association
- American Institute of Certified Public Accountants

Community

- Thomas More College Foundation
 - Member
- Northern Kentucky University Entrepreneurship Institute
 - Advisory Council
- Georgetown Prep School
 - Parent Board member

in my free time

Having grown up in Kentucky, I'm an avid basketball fan. I love all kinds of active sports and look forward to introducing my grandchildren to sports.