

FREELAND COOPER & FOREMAN LLP

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## OVERVIEW

Freeland Cooper & Foreman LLP has been providing a full range of business, corporate, real estate, finance, tax, estate planning, civil litigation and alternative dispute resolution services for over 35 years. We represent a wide array of businesses, yet we focus on emerging to mid-size companies and individual entrepreneurs. With their combined excellent academic credentials and experience, our attorneys strive to deliver quality legal services in the most efficient manner. We work effectively with our clients to solve difficult problems through planning, negotiation, litigation, arbitration or other actions. We assist clients in making legal decisions in organizing legal entities and in structuring business transactions. The firm combines its extensive litigation and dispute resolution expertise with its experience in business, finance, real estate, corporate and other areas to achieve cost effective resolution of commercial disputes.

**COMMITMENT TO SERVICE.** When it is necessary to engage counsel, you want lawyers who understand your needs, who have expertise and proven success in the sophisticated legal issues you face and who can resolve matters competently and effectively. Your lawyers should be excellent advocates and communicators, and be accessible and responsive. They should work as a team with you and your colleagues toward effective achievement of the best possible results. We are committed to providing this quality of legal service.

## AREAS OF EXPERTISE

### **COMMERCIAL TRANSACTIONS AND TAX MATTERS.**

The firm represents all types of entities and individuals in issues involving the operations of their businesses and transactions, including business formation, financing, technology and intellectual property licensing, negotiations with investors and lenders, mergers and acquisitions, debtor-creditor problems and liquidations. Our attorneys possess income tax knowledge and handle the technicalities of high level executive compensation, retirement planning, and benefit packages.

**EQUIPMENT LEASING, MERGERS AND ACQUISITIONS, FINANCE AND REAL ESTATE.** The firm's attorneys have counseled buyers and sellers in a significant number of large and complex equipment leasing and structured finance transactions, as well as in mergers and acquisitions, company restructurings, complicated commercial transactions and real estate acquisitions, dispositions and leases.

### **LITIGATION AND DISPUTE RESOLUTION PRACTICE.**

The firm's attorneys have expertise representing corporations, governmental entities, and individuals in a wide range of business disputes. We have particular experience in real estate and financial disputes, energy, natural resource, and utility matters; harassment, discrimination, wrongful discharge, and other employment trials and appeals; trade secret and intellectual property claims; contractual disputes; unfair competition claims; securities and investment litigation; defense of professional advisors, officers and directors and related indemnification claims in these areas. The firm's attorneys have trial experience in the state and federal trial and appellate courts, and we regularly represent clients in alternative dispute resolution forums such as mediation and arbitration. Our primary goal is to provide our clients with the best possible outcome in the most rapid and cost efficient manner available.

**ESTATE PLANNING.** Estate planning must be integrated with personal, financial, business and tax planning for the client's family. The firm has the highest expertise in sophisticated estate planning, including the gift, estate and income tax aspects of complex family ownership structures, estates, trusts and probate. In addition, our extensive business experience enables us to view the process in the broadest possible context, resulting in an estate plan which is not merely technically correct, but matches the personal and financial needs of each client. Today's economic climate and current tax structures make the process of preserving and transmitting wealth a difficult one. By providing our clients with the highest level of expertise, we assist them in bringing a large part of that challenging process under their control.

**LABOR AND EMPLOYMENT LAW.** The firm handles the broadest range of labor and employment law issues. It provides expert advice in the prevention of employment disputes, including employer counseling and training, drafting of handbooks and other documents and providing preventive advice to avoid costly and dangerous employment disputes. If disputes arise, the firm defends employers in wrongful discharge, breach of employment contracts, harassment, all forms of discrimination actions and every other kind of employee/employer dispute, in arbitration, mediation, trial and appeal. The firm also represents employers in union matters, including preventive steps to create a workforce which does not feel that it needs a union, representing employers in union certification and decertification campaigns, negotiating union contracts, defending unfair labor practice charges and representing employers in union arbitrations.

**ENERGY AND NATURAL RESOURCES MATTERS.** Businesses generating electricity from hydropower or natural gas, and companies involved in the use of

natural resources, require experienced legal counsel to navigate the increasingly complex web of government agencies and regulations overseeing these activities and resources. Our attorneys provide expert advice and litigation support for matters related to the Federal Energy Regulatory Commission (FERC), the U.S. Forest Service, the U.S. Fish & Wildlife Service, the California Public Utilities Commission (CPUC), the California Department of Fish & Game, and the various non-governmental organizations with interests and oversight responsibilities related to energy and natural resources. We are particularly experienced in areas of environmental law and land use to assist hydroelectric relicense applicants with the FERC process. The firm has counseled utilities in hydroelectric relicensing, compliance with the Endangered Species Act, National Environmental Policy Act, Federal Power Act, Clean Water Act, and California Environmental Quality Act, and other similar statutes at all levels of government. We also advise our clients regarding various natural gas pipeline matters and disputes.

**PARTNERS**

**KATE CLAIR FREELAND** has been practicing law in California since she graduated from Yale Law School in 1970. Her work has focused on providing a full range of business and transactional services, with an emphasis in complex estate planning for business owners and other high net worth individuals. Her work includes financial and tax analysis of business transactions and the integration of estate planning goals of principals.

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**STEVEN A. COOPER** received his law degree from Columbia University in 1973, where he was a Harlan Fiske Stone Scholar, and his undergraduate degree in accounting from the University of Virginia. He focuses on complex finance and equipment leasing transactions involving vessels, railroad rolling stock, transportation equipment and capital assets. He also has extensive experience in mergers and acquisitions, real estate transactions and the structuring and financing of startup and emerging companies.

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**STEWART H. FOREMAN** graduated from University of California, Hastings College of the Law in 1974. He is an experienced trial lawyer specializing in litigating, arbitrating and mediating complex business and trust cases and was the former Chief of Complex Litigation for the City of San Francisco. Stewart's cases also involve energy, utility and natural resource matters. He is experienced in handling matters before the Federal Energy Regulatory Commission and works with hydroelectric and natural gas pipeline clients. He is experienced in negotiating with governmental natural resource agencies and environmental groups. Stewart is on the mediation panel for the United States District Court, Northern District of California, and a facilitator trained by the U.S. Institute for Environmental Conflict Resolution.

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**PARTNERS**

**MARK I. SCHICKMAN** received his Bachelor of Arts and Juris Doctorate degrees from Columbia University, where he was a Harlan Fiske Stone Scholar and the recipient of Columbia's Whitney North Seymour Medal for Distinguished Trial Advocacy. He has held numerous elected bar positions, including service as President of the Bar Association of San Francisco, and Governor of the State Bar of California. He is the immediate past chair of California's Judicial Nominees Evaluation Commission. For the past 30 years, he has concentrated on employment and labor law, litigating every type of employment matter and providing advice in avoiding liability for discrimination, harassment, wrongful termination, union related charges and all other aspects of the employment relationship. He is a member of the American Arbitration Association's select panel of employment arbitrators. He is a member of the Board of Governors of the American Bar Association and is the Editor of the *California Employment Law Letter*.

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**DANIEL T. BERNHARD** received his J.D. from Georgetown University in 1982, an M.A. from Stanford in 1979, and his A.B. from Cornell in 1974. Dan is an experienced litigator specializing in trials and mediations. In private practice he has successfully represented Fortune 500 companies, closely held corporations, municipal entities, partnerships and individuals in a variety of complex business disputes, Dan was also a Deputy City Attorney for the City and County of San Francisco where he chiefly represented the City as a plaintiff, helping it to recover hundreds of millions of dollars. Dan's cases commonly involve investment disputes, business frauds and torts, Trust disputes and related litigation, as well as regulatory claims under state and federal law.

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**FRANK F. HUANG** graduated cum laude from Boston University School of Law in 1997 and received his undergraduate degree from Brown University in 1994. Frank's practice focuses on corporate transactions, mergers and acquisitions, general business advice and real estate throughout California and the Pacific Rim. He also has experience representing startup and emerging companies and advising clients on securities law compliance and offshore investments and transactions.

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**PARTNERS**

**BETH L. KRAMER** received her J.D. *cum laude* from Boston University School of Law in 1985 where she was named a *Paul J. Liacos Distinguished Scholar* and her undergraduate degree from State University of New York at Binghamton in 1982 with a B.S. in Economics and a B.A. in Mathematics. She is a member of the State Bars of California, New York, Massachusetts and the District of Columbia, and is admitted to practice before the United States Tax Court. She served as past President of Probate and Trust Sections of both the Bar Association of San Francisco and the Marin County Bar Association, and is co-author of the Estate and Gift Tax Chapter of CEB's California *Estate Planning* treatise. A Certified Specialist in Estate Planning Trust and Probate Law by the State Bar of California Board of Legal Specialization, *Superlawyer Magazine* has identified her as a Probate and Estate Planning Superlawyer every year since 2005, and one of the Top 50 Female Attorneys in Northern California in 2005. Beth focuses her practice on tax and non-tax aspects of estate planning, including structuring wealth transfers to charitable and non-charitable recipients, business succession planning, administering estates and trusts, and representation in connection with estate and gift tax returns.

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**PETER L. DMYTRYK** graduated *cum laude* from Harvard Law School in 1984 after receiving his bachelor's degree in accounting with highest honors from the University of Delaware in 1979. He serves as counsel to high net worth individuals and families, business owners and related entities, including nonprofit organizations, in the areas of estate planning, trust and estate administration, taxation, and business planning and transactions. His practice particularly focuses on complex estate, tax and business planning in order to achieve clients' unique and diverse objectives in an integrated and comprehensive manner.

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**SENIOR COUNSEL**

**THEA BEATIE ELIOT, J.D., LL.M.** has practiced in the areas of trusts and estates and tax since 1995. She began her career at a boutique firm in San Francisco. When that firm formed a joint venture with what is now the largest regional accounting firm in the Bay Area, Thea was asked to head up the new firm's estate planning division. There, she created multi-disciplinary estate and financial plans for affluent clients, including dot-com founders and Fortune 500 CEOs. By age 28 she was an equity partner, and by age 31 she was president of the company. Prior to joining the firm in 2013, Thea was a name partner at an Oakland law firm and ran her own practice in Marin for over 7 years.

Thea earned her Bachelor of Arts at Reed College in Portland, Oregon, where she majored in Comparative Literature, and studied art history and literature at the University of Paris, Sorbonne. She earned her Juris Doctor *cum laude* at Seattle University School of Law where she received the Cheney Legal Writing award and served on Law Review. Thea also earned her Masters of Law in Taxation with honors at Golden Gate University School of Law.

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**ASSOCIATES**

**CATHLEEN S. YONAHARA** received her law degree from the University of California, Hastings College of Law in 1999. She concentrates her practice on labor and employment law, including Title VII, FEHA, ADA, ADEA, FMLA, CFRA, and the California Labor Code. Cathleen has represented clients before federal and state courts, the EEOC, the DFEH, the California Labor Commissioner and other government agencies. Her employment litigation practice includes claims of discrimination, harassment, failure to accommodate, retaliation, wrongful termination, unfair competition, wage and hour violations, and breach of contract. Cathleen's practice also includes counseling clients on all aspects of the employment relationship from hiring to termination. Cathleen is an experienced speaker on labor and employment law matters, such as complying with California employment laws, preventing sexual harassment, legally managing leaves of absences, and wage and hour compliance. She is Assistant Editor of the *California Employment Law Letter*.

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**ELI COFFINO-GREENBERG** received his J.D. in 2006 from Cardozo School of Law in New York City and his B.A. in Economics from the University of California Los Angeles in 2001. His practice focuses on trust and estate planning and administration. While in law school, Eli worked with the United Nations High Commissioner for Refugees in Lusaka, Zambia and New York headquarters. He was also the Senior Articles Editor of the Cardozo International Law Journal. Following law school, Eli was a judicial clerk for the Honorable Judge John Dearman in the Probate Department of the San Francisco Superior Court. He is a past chair of the Estate Planning, Probate and Trust Section of the San Francisco Barristers Club.

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#### **OF COUNSEL**

**DAVID C. YOUNG** received his law degree from University of California at Los Angeles in 1991 and his undergraduate degree in accounting from Georgetown University. His practice focuses on estate planning for high net worth individuals and business owners, with an emphasis on sophisticated planning designed to accomplish personal goals and to minimize taxes. In connection with trust and estate administration, David advises beneficiaries, trustees and executors regarding tax considerations, distribution decisions, dispute resolution and other issues.

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