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RANDALL D. MCCLANAHAN

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Randy is a business attorney with experience in corporate law, taxation law, mergers and acquisitions, executive compensation, venture capital and private equity transactions, and the legal aspects of accounting and auditing.

PRACTICE AREAS AND INDUSTRY TEAMS

- Tax
- Mergers & Acquisitions
- Corporate Governance
- Organization and Capital Formation
- Economic Development

EXPERIENCE

- Representation of clients in numerous transactions involving business mergers and acquisitions, dispositions and reorganizations.
- Representation of private businesses in formation, organization and business planning.
- Representation of private equity investors in connection with investments in various businesses.
- Advise clients regarding federal, state and international tax issues.
- Advise clients regarding the structure of executive compensation plans.
- Advise clients regarding accounting issues in transactional and litigation matters.
- Appointed as special master to address accounting disputes and business valuation issues in various litigation proceedings.

BAR ADMISSIONS

- Alabama, 1992

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DISTINCTIONS

- *Martindale-Hubbell®*
  - AV®-Preeminent™ Peer Review Rated
- *Best Lawyers in America®*
  - Tax Law, 2016-2020
- Certified Public Accountant, Alabama and Georgia
- National Conference of Lawyers and Certified Public Accountants, 2010-2013 and 2018-present
- Certified Valuation Analyst
- Instructor, Corporate Law, Birmingham School of Law, 2003-2006

ASSOCIATIONS

- American Bar Association
  - Business Law Section
    - Audit Responses Committee
      - Chair, 2019-Present
    - Law and Accounting Committee
      - Chair, 2014-2017
      - Vice Chair, 2011-2014
      - Accounting Standards Subcommittee
        - Chair, 2005-2011
    - Corporate Documents and Process Committee
      - Chair, 2010-2013
- Birmingham Bar Association
- Alabama State Bar Association
- American Institute of Certified Public Accountants
- National Association of Certified Valuation Analysts
- Alabama Society of Certified Public Accountants

EDUCATION & HONORS

- University of North Carolina, J.D., 1992
- Duke University, M.B.A., 1989
- University of Alabama, M.T.A., 1983
- Auburn University, B.S., *cum laude*, Accounting, 1982

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Speaker, "Start Smart 2:0: Advising Start-Ups on Formation and Early State Organizational Issues," American Bar Association, Section of Business Law Spring Meeting, Vancouver BC, March 28, 2019.

- Speaker, "Basics of Accounting for Lawyers," American Bar Association, Webinar, June 29, 2017.

- Speaker, "Lawyer's Role in the Audit Response Process: Online Legal Confirmations-Driving Efficiency and Enhancing Client Service," American Institute of Certified Public Accountants, Accounting and Auditing Conference, Baltimore, Md., July 13, 2015.

- Speaker, "Tax Implications of Compensating Board Observers and Advisors," American Bar Association Section of Business Law, Annual Meeting, San Francisco, Calif., August 9, 2013.

- Speaker, "U.S. Taxation for U.S. Businesses Doing Business in Brazil," Brazilian American Chamber of Commerce Southeast, Atlanta, Ga., November 13, 2012.

- Speaker, "Fundamentals of Sound Corporate Record Keeping: Key Principles and Practices That Every Corporate Secretary Should Know," American Bar Association, Section of Business Law, Annual Meeting, Chicago, Ill., August 4, 2012.

- Speaker, "Guiding the Private Company Board Meeting- Best Practices and Avoiding Pitfalls," American Bar Association, Section of Business Law, Spring Meeting, Las Vegas, NV, March 22, 2012.

- Author, "Assignment, Delegation and Choice of Law Provisions in Commercial Agreements," *The Practical Lawyer*, June 2011.

- Author, "Assignment, Delegation and Choice of Law Provisions in Commercial Agreements," *Business Law Today*, October 2010.

- Speaker, "Never Really Thought About It: Understanding 'Miscellaneous' Provisions and Other Background Text in Agreements," American Bar Association, Section of Business Law, Annual Meeting, San Francisco, Calif., August 6, 2010.

- Speaker, "Shareholders' Agreements: Key Provisions and Purposes, Including Funding Buy-Sell Obligations," American Bar Association CLE Teleconference, June 9, 2010.

- Author, "FASB Amends Impairment Guidance for Certain Beneficial Interests," ABA Section of Business Law eSource, April 2009.

- Speaker, "LLC Agreements – Balancing Simplicity, Safeguards and Deal Points," American Bar Association, Section of Business Law Spring Meeting, Dallas, Texas, April 10, 2008.

- Speaker, "LLC Agreements – Balancing, Simplicity, Safeguards and Deal Points," American Bar Association, Section of Business Law, Middle Market and Small Business Committee Meeting, Laguna Nigel, Calif., January 10, 2008.

- Author, "Accounting for Uncertainty in Income Tax Positions: FASB Interpretation No. 48," ABA Section of Business Law eSource, March 2007.

- Author, "New Standard on Accounting for Pension and Other Post-retirement Plans," ABA Section of Business Law eSource, January 2007.

- Speaker, “Flow-through Entities in Alabama: What You Need to Know,” Lorman Education Services, August 29, 2006.

- Author, “Proposed Change in Accounting for Pension and Other Post-Retirement Liabilities Threaten to Alter Business Agreements,” *Birmingham Business Journal*, June 23, 2006.

- Speaker, “Tax Issues in Alabama: Mergers and Acquisitions,” National Business Institute, December 9, 2004.

- Speaker, “The Basics of Business Finance for Managers and Non-Financial Professionals,” Sterling Education Services, Inc., July 14, 2004.

- Speaker, “Negotiating and Drafting Acquisition Agreements in Alabama,” National Business Institute, April 21, 2004.