

Paul Valentine

PARTNER

Phoenix

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About Paul

A collaborative, results-driven partner for M&A, corporate and tax matters

Paul Valentine is an experienced corporate lawyer who advises venture funds, private investment firms, middle-market companies and privately held companies across a broad array of industries, including carwash, hospitality, health care and consumer products. He has extensive experience with acquisitions, dispositions, minority investments and joint ventures. Paul also counsels clients with respect to legal opportunities and challenges related to qualified opportunity zones, real estate funds and fund formation.

Paul works creatively and efficiently, partnering with his clients to understand their business operations and risk profile to tailor his legal advice to their business goals. Clients rely on Paul to neutralize obstacles, focus on practical solutions to business and legal problems, and navigate the changing legal landscape.

Experience in Action

M&A

- Represented a car wash company in disposition of a minority stake to a private equity firm in a transaction valued over \$200 million.
- Represented a car wash company in the sale to a private equity firm in a transaction valued over \$150 million.
- Represented a portfolio company in the acquisition of a car wash company in a transaction valued over \$100 million.
- Represented seller of government contracting business with a transaction size of over \$100 million.

Education and Honors

New York University School of Law (LL.M., 2010)

- Taxation

American University Washington College of Law (J.D., 2009)

Leeds University (B.S., 2002)

- Psychology

Bar Admissions

Massachusetts

Arizona





- Completed the merger of two construction companies with a combined value in excess of \$100 million.
- Advised on the purchase and sale of companies in industries as diverse as medical, auto repair and retail.

Venture Capital / Fund Formation

- Represented venture fund in series seed investment in alternative planted based protein company.
- Represented venture fund in series seed investment in hospitality business.
- Represented venture fund in a variety of safe and convertible debt transactions in a wide array of industries including consumer products and fintech.
- Represented qualified opportunity zone funds focusing on different industries including multifamily real estate, fintech and industrial.

Tax matters

- Defended worker classification audits and successfully requested Section 530 safe-harbor relief.
- Represented founders, funds and individual investors to structure investments in new ventures to take advantage of the exclusion provisions of Section 1202 (qualified small business stock) and qualified opportunity zone funds.
- Successfully prosecuted a federal tax refund suit requesting a theft loss for one of the largest Ponzi schemes in Arizona.

Capabilities

Business Law

Tax

Mergers and Acquisitions

Professional Recognitions

- *Best Lawyers in America*[®] (2022, 2023, 2024: Corporate Law, 2024: Business Organizations (including LLCs and Partnerships), Litigation and Controversy – Tax, Tax Law)
- *Southwest Super Lawyers*[®] "Rising Stars" (2018-2020: Tax: Business)

Professional & Civic Activities

- Adjunct professor, Arizona State University, Sandra Day O'Connor College of Law (2018-present)
- GAP Activity Projects, Manduwala, India, volunteer (taught English and Mathematics to Tibetan monks in a small hamlet in Northern India) (1998-1999)

