

Practice Areas

- Tax
- Corporate
- Real Estate

Education

- J.D., Harvard Law School, cum laude, 1976
- M.S., Massachusetts Institute of Technology, 1973
- B.A., Williams College, summa cum laude, Phi Beta Kappa, 1970

Bar Admissions

- New York (1977)
- U.S. District Courts for the Southern and Eastern Districts of New York (1977)
- U.S. Tax Court (1977)

Ralph A. Gerra, Jr.

Partner

ralph.gerra@gmail.com



370 Park Avenue
New York, NY 10022

Tel: 917-232-6075
Fax: 914-699-3195

Mr. Gerra has extensive experience in structuring and negotiating the tax aspects of complex transactions affecting corporations, limited liability companies, general and limited partnerships, joint ventures and business trusts for individual clients and large multinational corporations. He has helped tax-exempt corporations maintain their exemption and avoid the unrelated business income tax (UBIT) in a variety of projects and ventures. Mr. Gerra's experience also includes acquisitions, dispositions, reorganizations and financings of businesses and assets in the healthcare, biotech, commercial real estate, hedge fund, private equity, software, entertainment, motion picture production and distribution, satellite broadcasting, trademark, financial, insurance brokerage, patent, consulting, apparel and other spaces. He has reorganized private businesses preparing for private financing, going public or being acquired by a public company.

Mr. Gerra's work involves both on-shore and off-shore ventures and cross-border financings involving domestic and foreign participants. He advises foreign investors putting capital into the United States. He has utilized profits interests to compensate executives and has been involved with tenant-in-common (TIC) like-kind exchanges. Mr. Gerra also has negotiated settlements of audits and other contested federal, state and local tax matters.

Ralph's transactions include:

- Organization of U.S. multi-state distributor for foreign software publisher
- Acquisition of \$700 million company in a forward cash merger
- Private equity fund for motion picture production
- Complex restructuring of \$1 billion family business incident to its acquisition by a public company
- Joint venture for Eastern European satellite entertainment distributor
- Cross-border financing of production costs for a motion picture filmed in the United Kingdom
- Cross-border financing of print and advertising expenditures for the distribution of a German produced film in the United States
- Joint venture for the development of a resort in the Caribbean
- Reorganization and consolidation of a business from a corporate structure into a series of limited liability companies to facilitate the grant of profit interests to executives
- Organization of private equity fund facilitating investment by tax-exempt organizations in operating and leveraged partnership investments

Pro Bono Work:

Ralph has devoted substantial time to Pro Bono work. In May 2001, he received the "Cornerstone Award" from Lawyers Alliance for New York. Presented annually, the award recognizes outstanding pro bono legal service provided to nonprofits by business lawyers in New York. He continues to advise tax-exempt pro bono clients on federal income tax matters and has advised on the formation of a number of organizations supporting a variety of international artistic, musical and educational endeavors.

Education:

Ralph is a 1976 *cum laude* graduate of Harvard Law School. He received his M.S. in Mathematics from Massachusetts Institute of Technology in 1973, where he was a National Science Foundation Fellow (1970-73) and a Woodrow Wilson Fellow (1970). Ralph graduated *summa cum laude* from Williams College in 1970 with highest honors in Mathematics, where he was elected a member of *Phi Beta Kappa* in his junior year. Ralph is AV Peer Review Rated, Martindale Hubbell's highest peer recognition for ethical standards and legal ability.

Previous Positions:

- Pryor Cashman LLP, Equity Partner (2006-08); Partner (2001-05); Counsel (1997-2001);
- Skadden, Arps, Slate, Meagher & Flom LLP, Counsel (1997-2001)
- Maloney, Gerra, Mehlman & Katz, Founding Partner (1993-96)
- Ober, Kaler, Grimes & Shriver, Partner (1991-93)
- Nixon Peabody LLP (formerly Nixon, Hargrave, Devans & Doyle), Partner (1987-91)
- Skadden, Arps, Slate, Meagher & Flom LLP, Special Counsel (1986-87); Associate (1979-86)
- Milbank, Tweed, Hadley & McCloy LLP, Associate (1976-79)

Speaking Engagements:

- Speaker, *The Replication Of Financial Products Through Complex Partnership Allocations, President Bush's Proposal For Tax-Free Dividends and Implications of the Repeal of the General Utilities Doctrine*, Taxation of Financial Institutions and Products Committee of the New York State Society of Certified Public Accountants (February 2003)

Professional Affiliations:

- New York State Bar Association, Member, Tax Section – Committee on Reorganizations and Committee on Bankruptcy and Operating Losses;
- Business Law Section – Committee on Partnerships and Unincorporated Business Organizations
- American Bar Association, Member, Section of Taxation – Corporate Tax
- New York City Bar Association
- International Fiscal Association

News:

- Noted For Representing Ridgewood Savings Bank In 4th Largest New York Thrift Acquisition In 2007
- Represents Ridgewood Savings Bank in Acquisition
- Represents Barcelona-based Company in Complex Acquisition of Prime Manhattan Site for Residential Development
- Assists Biotechnology Investment Company in Formation and Investments
- Structures Sale of Klein Candy to Core-Mark Holding for \$55 Million

Links:

- Avvo.com Listing
 - <http://www.avvo.com/attorneys/10017-ny-ralph-gerra-791409.html>
- Martindale Listing
 - <http://www.martindale.com/Ralph-A-Gerra/503675-lawyer.htm>
- LinkedIn
 - <http://www.linkedin.com/in/ralphgerra>
- My Blog
 - <http://rgerra.wordpress.com>