

CTF LAW OFFICES, P.C.



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Practice Areas

- [Business Formation and Structuring](#)
- [Business Contracts](#)
- [Business Alliances and Corporate Finance](#)
- [Mergers and Acquisitions](#)
- [Employment and Executive Compensation](#)
- [Taxation](#)

Education

- Emory University, J.D., with distinction (1992)
- Emory University, B.B.A. - Accounting, with high distinction (1989)

Bar and Court Admissions

- Georgia State Bar

Professional Affiliations

- Atlanta Bar Association
- State Bar of Georgia

Honors and Awards

Order of Coif
Emory Law Journal
School of Law Full Tuition Merit Scholarship
School of Law Dean's List
Beta Gamma Sigma Honor Society
Alpha Epsilon Upsilon Honor Society
Emory University and Emory School of Business Dean's List
Beta Alpha Psi Accounting Fraternity

C. David Lumsden

Shareholder

David Lumsden graduated from Emory University School of Law with distinction (in the top 10% of his class) in 1992. At Emory law school, David received a three year full tuition merit scholarship, was a member of the Emory Law Journal, and received numerous academic awards, including American Jurisprudence Awards and the Order of the Coif. David also obtained his undergraduate degree in accounting (B.B.A.) from Emory University School of Business, where he graduated with high distinction in 1989. At Emory business school, he also received several honors, including the Beta Gamma Sigma Honor Society (highest recognition for business students) and the Alpha Epsilon Upsilon Honor Society.

David joined Chorey Taylor & Feil in 1995, after practicing with Dow Lohnes & Albertson (now Dow Lohnes) in its Atlanta corporate and M&A department for three years. At Chorey, Taylor & Feil, David has continued his practice of corporate law and mergers and acquisition and has broadened his practice into related areas of law of concern to his target client base. David was promoted to Shareholder at Chorey, Taylor & Feil in 2000.

David's practice focuses primarily on representing and advising privately-held businesses of all types and sizes (primarily middle market businesses) and entrepreneurs, as well as senior executives and other key employees of both privately-held and publicly-traded businesses. He assists businesses (and their owners) in all phases of their operations, including start-up and structuring (such as C and S corporations and limited liability companies), raising capital or other funding (such as private placements, venture capital, and bank loans), negotiating and implementing contracts of all types (such as employment agreements, incentive arrangements, buy-sell agreements, distribution agreements, and confidentiality, non-solicitation and non-competition agreements), business and asset acquisitions and divestitures (such as asset and stock transactions and taxable and tax-deferred mergers and reorganizations), joint ventures, and facilitating exit strategies, whether through a sale or merger or through internal succession planning.

David also assists executives and key employees in negotiating employment agreements and equity and non-equity incentive arrangements, as well as separation and severance arrangements. He advises them in the areas of compensation and benefits, duties, post-employment restrictions and severance packages.

David strives to facilitate both the business and legal interests of his clients. David's cross-training and experience in many business and transactional areas, including mergers and acquisitions, securities, tax, employment, and restrictive covenants, enable him to efficiently handle numerous issues for his clients. He knows when to work with professionals in other areas, such as specialty legal, tax, and accounting areas, if and when his clients' interests will be better served by doing so.

Some of David's representative merger and acquisition transactions include:

- Representation of an international manufacturer of luxury wood windows and doors for residential or light commercial construction projects in the formation of a joint venture corporation for the acquisition of the assets of a manufacturer of custom wood windows and doors for luxury homes based in the Southwest.
- Representation of an international manufacturer of luxury wood windows and doors for residential or light commercial construction projects in the acquisition of operating assets and properties for the establishment of a window and door dealership in the Southeast.



Contact

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- Representation of an international manufacturer of luxury wood windows and doors for residential or light commercial construction projects in the acquisition of fifty percent of the capital stock of a manufacturer of specialty metal windows and doors based in the Pacific Southwest.
- Representation of an international manufacturer of luxury wood windows and doors for residential or light commercial construction projects in the acquisition of one hundred percent of the capital stock of a window and door dealer based in the Southwest.
- Representation of a non-hazardous liquid waste transportation and management company headquartered in the Southeast in the sale of operating assets used in a portion of its Northeast operations to a local liquid waste operator based in the Northeast.
- Representation of a non-hazardous liquid waste transportation and management company headquartered in the Southeast in the sale of operating assets used in a portion of its Northeast operations to a Northeast management investment partnership and venture capital group.
- Representation of developers of regional C&D landfill located in the Southeast in negotiating the proposed sale of 100% of stock of holding company.
- Representation of management in a management buy-out of one hundred percent of the capital stock of one of the nation's largest representatives for the sale of control values and other manufacturing process systems located in the Southeast.
- Representation of large company providing sales, marketing and store support services for manufacturers of quality hardware, tools and home improvement products in formation of joint venture with another similar large company for consolidation of business opportunities.
- Representation of major owner in reorganization of movie theatre business with multiple locations in the Southeast through IRC Section 355 Split-Off Transaction and Stock Redemption.
- Representation of entrepreneur in purchase of the assets of a local funeral home and in private placement to raise capital for such purchase.
- Representation of regional logistics, trucking and warehousing provider in purchase of assets of another logistics, trucking and warehousing provider.
- Representation of a non-hazardous liquid waste transportation and management company headquartered in the Southeast in the formation of a joint venture limited liability company for the purchase of operating assets used in Northeast non-hazardous liquid waste operations from seller of national company in bankruptcy.
- Representation of entrepreneur in formation of joint venture holding company for purchase of assets of a large regional industrial, forestry and agricultural equipment dealership owned by an ESOP and headquartered in the Southeast with operations in the Southeast.
- Representation of major shareholder in sale of one hundred percent of stock of a national company providing debt collection, debt purchasing, and receivables management services.
- Representation of luxury automobile sales business in formation of business and in private placement to raise capital for operations and expansion.
- Representation of large regional IT consulting, integration, and hardware and software sales and installation company in sale and contribution of assets to a roll-up limited partnership.
- Representation of a national distributor of high technology audio and video equipment and service, in connection with a statutory merger with a NASDAQ-listed company, through a Section 368 tax-free reorganization.
- Representation of the tenth largest carpet company in the world in connection with a tax-free merger with a New York Stock Exchange company, through a Section 368 tax-free reorganization.
- Representation of a Delaware corporation in connection with its merger into a publicly-traded shell, after which time the public shell became a NASDAQ-listed entity.
- Representation of entrepreneur in formation of non-hazardous liquid waste transportation and management company (Delaware corporation) for roll-up of local and regional liquid waste businesses including multiple business purchases in the Southeast and Northeast.
- Representation of a large Southeast advertising business in connection with a statutory merger with another large Southeast advertising business, through a Section 368 tax-free reorganization.
- Representation of a Southeast based residential carpet manufacturer in the acquisition of all of the operating assets and properties of another major manufacturer of commercial carpet and related products.
- Representation of a large national customized advertising solutions provider in connection with the leveraged ESOP acquisition of the majority shareholder's stock through the formation, organization and financing of the ESOP.
- Representation of a large Southeast based wholesaler and installer of commercial carpet and products in connection with a statutory merger with a NASDAQ-listed company, through a Section 368 tax-free reorganization.
- Legal representation of the ESOP Trustee in connection with a leveraged ESOP's acquisition of the majority shareholder's stock in an engineering and consulting firm, through the formation, organization and financing of the ESOP.
- Representation of a large Southeast based video rental company (multiple companies with affiliates and subsidiaries) in connection with a statutory merger with a NASDAQ-listed company, through a Section 368 tax-free reorganization.
- Representation of majority shareholders in connection with a leveraged ESOP's acquisition of majority shareholders'

stock in a large Southeast based retailer of forklift equipment through the formation, organization and financing of a leveraged ESOP.
