



## David S. Johnson

Attorney

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**PRACTICE AREAS:** Business Law, Mergers and Acquisitions, Real Estate, Estate Planning and Wealth Preservation, Technology, Closely Held Businesses

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David is a trusted advisor in the areas of business law, real estate law, and estate planning, working closely with clients on strategic planning and problem solving. In his representation of individuals and business entities, he has amassed substantial experience counseling clients on the formation of businesses, sales, mergers and acquisitions, financing and taxation, licensing and regulatory matters, business succession planning, real estate transactions and development, and estate planning, as well as reviewing and drafting commercial agreements for a wide variety of applications.

David's clients are active in numerous industries, including beverage alcohol, ophthalmic and optical, building and roofing products, manufacturing and fabrication, product distribution, and professional services.

David has taught a variety of subjects as an adjunct professor of law at William Mitchell College of Law, his alma mater.

### Experience

#### Beverage Alcohol Industry

- Represented numerous corporations and companies involved in the wholesale distribution of beer and other malt beverage products in the sale or purchase of assets or equity interests in transactions with other parties in the same industry, working also on financing and tax planning.
- Advised and represented manufacturers, wholesalers, and retailers regarding obtaining applicable alcoholic beverage licenses.

#### Commercial Transactions

- Represented the owners of a large corporation in a stock sale of the business and in the sale of assets of affiliated entities to a multinational company, involving multiple manufacturing and

distribution facilities. Dealt with business organizational matters; local law issues in multiple states; and contracts, tax, antitrust, intellectual property, real estate, product warranty, financing, employment, environmental, and regulatory concerns.

- Represented multiple family-owned businesses in the sale of substantially all of their assets, breaking up the businesses into separate parts and selling them simultaneously to separate buyers on different terms. Transactions also involved negotiations with the clients' suppliers and developing significant tax strategies.
- Worked with a client with a national market to devise and document a licensing strategy for the marketing and sale of proprietary products that are not protected by patents.
- Represented a business in the negotiation and documentation of the licensing of patented manufacturing technology and the related product for use and sale by the licensee on an international basis.
- Represented a family business enterprise involving different types of business entities. Negotiated, resolved, and documented compensation disputes and equity redemption and cross-purchase agreements.
- Represented a corporate client in the expansion of its business into Canada, working on supply and contracting agreements, foreign subsidiary matters, and international tax planning.
- Represented a client in the negotiation and documentation of the purchase of an agricultural production and distribution business, including business operations, real property, and water rights.
- Represented the owner in the negotiation and sale of a business whose primary service and product involved a proprietary invoicing and payment system; matter required detailed involvement with data privacy laws, the payment card industry data security standard, and the payment application data security standard.
- Represented a corporation in the negotiation and documentation of numerous licenses of its proprietary business system used in the bank brokerage industry in the U.S.
- Represented a mature company owned by one shareholder in the design and implementation of a succession plan, pursuant to which key management personnel were brought into ownership and the founder is transitioning management and control of the business to key employees.
- Represented closely held businesses in the resolution of shareholder disputes involving misconduct by minority shareholders, in some cases involving shareholder litigation.
- Represented a mature business seeking to access capital for expansion and growth purposes through the negotiation and documentation of sale-leaseback transactions involving manufacturing facilities located in multiple states.

## Real Estate

- Represented a family-owned business in the formation of a real estate holding company; the negotiation and purchase of real estate from a municipality; the financing for the acquisition of land; and the construction of a large warehouse and distribution facility, including the zoning,

building code, and title matters required for the approval of the project.

- Represented a corporation and an affiliated limited company in the negotiation for and the purchase of real estate as well as the construction of a 110,000-square-foot office/distribution facility. Worked with clients on construction, title, tax, and financing matters, including tax increment financing and bank financing for a construction loan, bridge loan, permanent real estate financing, and a new revolving credit facility for the operating entity.
- Represented a joint venture in the acquisition of a convention center hotel in Minneapolis.
- Represented affiliated business entities in the sale of multiple parcels of real estate to a developer, dealing with tax, land use, environmental, succession planning, and railroad issues. Represented one of the entities in the purchase of another parcel of real estate, dealing with development, construction, land use, and financing matters. Representing the client in the successful completion of a like-kind exchange.
- Represented a joint venture in the acquisition of a majority interest in a suburban Minneapolis hotel, which is part of an international hotel chain.
- Represented a corporation, its subsidiary, and affiliates in the sale of a business facility in Minnesota, the subsequent acquisition of land in another state, and the construction of a new manufacturing facility on that land, successfully completing a like-kind exchange. Represented the clients in negotiating and documenting bank financing and public financing for the acquisition of land, construction of the new facility, and the purchase of new equipment.

## Education

William Mitchell College of Law, J.D.; editor, *William Mitchell Law Review*

University of Minnesota Twin Cities, B.A.

## Classes / Seminars Taught

Adjunct Professor, William Mitchell College of Law

## Admissions

Minnesota

## Honors & Recognitions

*The Best Lawyers in America* (2023)

## News

*Midwest Real Estate News* Lists Moss & Barnett Among Top Law Firms for 2023  
*Midwest Real Estate News*, 12.27.2023

Moss & Barnett Congratulates Our Lawyers Selected for Inclusion in *The Best Lawyers in America* and *Best Lawyers: Ones to Watch* for 2024  
08.17.2023

Alert: *Moratzka* Decides Century-Old Plat not Subject to Marketable Title Act  
*Moss & Barnett Advocate (Spring/Summer 2023 edition)*, 08.15.2023

Alert: The Uniform Electronic Wills Act  
*Moss & Barnett Advocate (Spring/Summer 2023 edition)*, 08.15.2023

*Midwest Real Estate News* Lists Moss & Barnett Among Top Law Firms for 2022  
*Midwest Real Estate News*, 01.05.2023

Moss & Barnett Congratulates Our Lawyers Selected for Inclusion in *The Best Lawyers in America*, *Best Lawyers: Ones to Watch*, and *Best Lawyers "Lawyers of the Year"* for 2023  
*The Best Lawyers in America*, 08.18.2022

*Midwest Real Estate News* Lists Moss & Barnett Among Top Law Firms for 2021  
*Midwest Real Estate News*, 12.01.2021

*Midwest Real Estate News* Lists Moss & Barnett Among Top Law Firms for 2020  
*Midwest Real Estate News*, 10.01.2020

*Midwest Real Estate News* Lists Moss & Barnett Among Top Law Firms for 2019  
*Midwest Real Estate News*, 09.19.2019

*Midwest Real Estate News* Lists Moss & Barnett Among Top Law Firms for 2018  
09.18.2018

Alert: Minnesota Supreme Court Case May Change Taxation of Minnesota Trusts  
08.22.2018

Estate Tax Alert – Tax Cuts and Jobs Act  
12.22.2017

Proposed Changes to IRS Regulations May Limit or Eliminate Valuation Discounts for Family-Owned Businesses  
09.26.2016

## Publications

Attention Businesses: FinCEN Wants Your Information  
*Moss & Barnett Advocate (Fall 2023/Winter 2024 edition)*, 02.26.2024

Estate Planning Alert: Minnesota Gift/Estate Tax  
03.24.2014

## Professional Associations

American Bar Association

Minnesota State Bar Association

Hennepin County Bar Association

