

Howard Mulligan

Partner

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Howard Mulligan is a partner in the Corporate & Business practice group at Greenspoon Marder. He focuses his practice on the intersecting disciplines of corporate law, mergers and acquisitions, structured finance, fund formation, commercial real estate, securities law, capital markets and business restructurings.

Mr. Mulligan has worked on a wide range of capital market transactions relating to public offerings, private placements, securitizations involving numerous asset classes, derivative transactions (including interest rate swaps, credit default swaps and total return swaps), business restructurings, purchases of assets from bankruptcy estates and more. He has been involved with acquisitions and dispositions of cannabis and hemp related assets, equipment lease portfolios and structured products, purchases and sales of commercial real estate, including "B" notes and mezzanine loans, as well as restructurings of synthetic transactions. Mr. Mulligan's practice has been supplemented by advising clients on SEC compliance as well as acting as a consultant to various law firms and providing expert services and regulatory advice on structured finance.

Recently, Mr. Mulligan has specialized in providing advice to funds in the cryptocurrency and blockchain sectors with regard to formation, structuring, regulatory, and compliance matters. He has also recently acted as lead counsel on a variety of asset purchases and sales in the cannabis sector, including intellectual property transactions.

He has testified before the House Financial Services Committee on topics relating to structured finance and commercial lending. Mr. Mulligan is a sought-after speaker and has frequently served as a panelist at asset-backed industry conferences, including The American Securitization Forum (and its various successors), The Equipment Leasing Association, and Information Management Network. He is a Fox Business Network Contributor and frequently appears on CNBC and Bloomberg News regarding structured finance matters.

Mr. Mulligan is engaged in a broad range of philanthropic endeavors in New York City and is actively engaged in the ASPCA and Jewish Guild for the Blind as well as a board member of The Metropolitan Repertory Ballet and The Sorvino Asthma Foundation.

While at Notre Dame Law School, Mr. Mulligan was the Executive Editor of The Notre Dame Law Review. Prior to joining Greenspoon Marder, he was a partner at a large, international corporate law firm based in New York.

Bar Admissions

- New York

Education

- J.D., *cum laude*, University of Notre Dame Law School
- B.A., *summa cum laude*, University of Scranton

Practice Areas

- Corporate
- Financial Services

Representative Experience

- Formed numerous hedge funds and directed multiple fund transactions.
- Successfully directed three initial public offerings of companies in the medical equipment sector and several SPAC initial public offerings.
- Served as lead counsel on initial private placement offerings of private real estate lenders and small business cash flow lenders.
- Directed numerous acquisition transactions with regard to cannabis and hemp related assets, intellectual property, and various novel assets.
- Successfully negotiated renewals of liquidity facilities for several private lenders.
- Advised several decentralized lending companies in the cryptocurrency and blockchain space with regards to securities law matters.
- Managed various successful litigation matters and directed outside counsel in developing strategy, conducting restructuring negotiations, formulating settlement proposals and bringing several litigations to a favorable result.
- Reacted to new government regulatory initiatives by advising various issuers, sponsors and servicers with regard to filing and compliance matters, including compliance in connection with REG AB, Dodd Frank and Patriot Act.
- Represented four separate swap counterparties in the Lehman bankruptcy case and obtained a favorable result for each of them.
- Represented issuers (including first time issuers) and obtained regulatory and rating agency approval with regard to issuance of new asset classes (including novel and exotic assets), such as energy related, intellectual property, and telecom, insurance/annuity and currency arbitrage transactions.

Publications

- "For New OTC Issuers, an Overlooked Benefit of Recent Amendments to Rule 15c2-11," *Corporate and Securities Alert*, April 2022
- "SPACs: Great for Celebrities, But What About Dissenting Shareholders?," *New York Law Journal*, October 15, 2021
- "Recent Changes in Accounting Rules Present New Challenges for Issuers of Lease-Backed Securitizations," *The Lessor's Network*, June 2010
- "The Road That Has Led Us Here, Navigating the Subprime Lending Industry: Leading Lawyers on Understanding the Subprime Collapse, The Causes of the Current Lending Climate, and the Industry's Pending Future," *Inside the Minds*, May 2008
- "Treatment of Equipment Leases in Bankruptcy Cases," *McDermott Will & Emery, On The Subject*, April 15, 2008
- "Mortgage Servicing Rights are Severable from Repurchase Agreements in Bankruptcy when Mortgage Loans are Transferred on a "Servicing Retained" Basis: *Caylon v. America Home Mortgage Corp.*," *International Securitization and Finance Report*, January 18, 2008
- "The Mortgage Reform and Anti-Predatory Lending Act of 2007," *Total Securitization*, January 7, 2008
- "Kanjorski Bill Could Curb Mortgage Market Abuses," *Financial Services Law360*, November 20, 2007
- "Congress Re-Enters the Subprime Fray: Creating the Perception of Restoring Stability to the MBS Market by Expanding the Federal Housing Authority," *Asset Securitization Report*, November 6, 2007
- "The Fair Mortgage Practices Act, Total Securitization, August 8, 2007 Senate Bill Could Impact Credit Card Servicer Practices," *Asset Securitization Report*, August 6, 2007
- "New York Life Settlement Reform Initiative," *Securitization News*, August 4, 2006
- "Proponents of the Pension Reform Bill Encounter Inertia in Congress," *Credit*, September 2006

- "United States Supreme Court Declines to Take Appeal of Third Circuit's Substantive Consolidation Ruling," Asset Securitization Report, May 16, 2006
- "Lending Reform to Simplify US Securitization," International Financial Law Review, September 2005
- "New Challenges for Issuers - Part II," Monitor Magazine, July/August 2005
- "New Challenges for Issuers - Part I," Monitor Magazine, May/June 2005
- "Lease Securitization Challenges for Issuers," Securitization News, June 13, 2005
- "Substantive Consolidation in the Owens Corning Bankruptcy Case - Impact on Securitization - Not A Herald But An Echo," The Banking Law Journal, October 27, 2004

News

- Greenspoon Marder Expands Corporate & Business Practice with Addition of Partner Howard Mulligan in New York