



Nathan L. Rudy

Associate

Philadelphia

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Nathan is an associate in the firm's Philadelphia office and focuses his practice on federal tax matters.

Prior to joining the firm, Nathan spent four years in the mergers and acquisitions tax group at an international accounting firm where he advised clients on a variety of domestic and international transactions, including taxable and tax-free mergers and acquisitions. Prior to earning his law degree, Nathan practiced as a certified public accountant.

Nathan earned his undergraduate degree from Pennsylvania State University and earned his law degree, *magna cum laude*, from Villanova University Charles Widger School of Law where he was a student works editor for the Villanova Law Review and a member of the Order of the Coif. Nathan earned his LL.M. in taxation from Villanova University Charles Widger School of Law.

Experience

Represented Solenis, LLC, a specialty chemical company, in its acquisition of all the outstanding membership interests of AquaChemPacs, LLC, a soluble cleaning pod manufacturer.

Represented Utz Quality Foods, LLC (NYSE: UTZ) and an affiliate of Utz in their \$19 million sale of two manufacturing plants to affiliates of snack maker Our Home. This transaction drew on the experience of the firm's corporate, tax, real estate, labor and employment, employee benefits and executive compensation, and environmental attorneys.

Represented Abington Reldan Metals, LLC, a company that reprocesses industrial and electronic waste to extract precious metals for resale, and its affiliated entities in their sale to Sibanye-Stillwater Limited (NYSE: SBSW) (JSE: SSW), a South African company and one of the world's largest gold producers, for \$211.5 million. The sale transaction, which was structured as a locked box transaction, required Hart-Scott-Rodino and CFIUS clearances as well as ITAR filings and drew on the experience of the firm's corporate, tax, transportation and trade, antitrust, employee benefits and executive compensation, and labor and employment attorneys.

Represented Utz Quality Foods, LLC (NYSE: UTZ) and certain of its affiliates in the \$167.5 million sale of certain assets and brands to Our Home™, an operating company of Better-for-You brands that includes Real Food From the Ground Up®, Popchips®, and Food Should Taste Good® (Our Home). Under the agreement, affiliates of Our Home purchased the Good Health® and R.W. Garcia® brands (including the entities that owned such brands); the Lincoln, NC, and Lititz, Pa., manufacturing facilities; and certain related assets. This transaction drew on the experience of the firm's corporate, real estate, tax, intellectual property, labor and employment, employee benefits and executive compensation, environmental, commercial litigation, and technology, privacy and data security attorneys.

Represented United Intermodal Enterprises LLC in its sale of Consolidated Chassis Management LLC, a manager of marine chassis pools in the United States, to funds managed by the transportation infrastructure strategy of Oaktree Capital Management, L.P.

Practice Areas

- Mergers & Acquisitions
- Tax

Education

- Villanova University School of Law, J.D., *magna cum laude*, 2017
- Villanova University School of Law, LL.M., 2018
- Pennsylvania State University, B.S., 2012

Bar Admissions

- Pennsylvania

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Represented Presbyterian Senior Living and its subsidiary, Pine Run Village, Inc., in the \$80.6 million acquisition from Doylestown Hospital of substantially all of the assets of a continuing care retirement community that included Pine Run Retirement Community and Pine Run Lakeview. This transaction drew on the experience of the firm's corporate, business litigation, health law, environmental, employee benefits, labor and employment, public and project finance, tax, and real estate attorneys.

Represented Lung Therapeutics, Inc., a clinical-stage biopharmaceutical company developing therapies for life-threatening lung conditions, in its \$90 million "sign and close" merger with Aileron Therapeutics, Inc. (Nasdaq: ALRN) and a concurrent \$18 million private investment in public equity (PIPE) transaction. This transaction drew on the experience of the firm's corporate, capital markets & securities, tax, labor and employment, employee benefits and executive compensation, and commercial litigation attorneys.

Represented Steinman Communications in connection with its gift of LNP Media Group, owner of local newspapers and a marketing agency in Lancaster, Pennsylvania, to WITF, a Section 501(c)(3) public media organization, establishing the Steinman Institute for Civil Engagement. The representation involved structuring, negotiating, and documenting all aspects of the transaction.

Represented Elite Clinical Network, LLC (ECN), an integrated platform operating a network of Phase I-IV clinical research sites in California, Arizona, and Nevada, in its \$200 million sale to Surge Private Equity, LLC, a Dallas-based private equity firm. The transaction involved various complex tax matters and structurings to effectuate a tax-efficient result for the partners and involved internal pre-closing reorganization of ECN entities.

Represented an experiential marketing agency and trade show exhibit manufacturer in its acquisition of an event management and production company. This transaction drew on the experience of the firm's corporate, tax, and labor & employment attorneys.

Represented QuickFrame, a developer of an online video marketing platform, in its sale to MNTN, a provider of online digital advertising software. This transaction drew on the experience of the firm's corporate; tax; employee benefits and executive compensation; business litigation; intellectual property; and technology, privacy, and data security attorneys.

Represented a subsidiary of an e-commerce company that buys, builds, and operates direct-to-consumer businesses in its acquisition of the assets of a manufacturer and seller of jump ropes and related fitness products. This transaction drew on the experience of the firm's corporate, tax, and employee benefits and executive compensation attorneys.

Represented a subsidiary of an e-commerce company that buys, builds, and operates direct-to-consumer businesses in its acquisition of the assets of a manufacturer and seller of neckwear, ties, and related accessories. This transaction drew on the experience of the firm's corporate, tax, and employee benefits and executive compensation attorneys.

Represented a subsidiary of an e-commerce company that buys, builds, and operates direct-to-consumer businesses in its acquisition of certain assets of a manufacturer and seller of eyelash-related products. This transaction drew on the experience of the firm's corporate, tax, and employee benefits and executive compensation attorneys.

Represented inTEST Corporation (NYSE American: INTT), a supplier of test and process solutions for use in manufacturing and testing in a wide range of markets, in its \$9 million acquisition of Acculogic Ltd. and Canadian-based Acculogic Corporation, which together are a global manufacturer of flying test probes and other testing equipment and solutions. This transaction drew on the experience of the firm's corporate, tax, labor and employment, employee benefits and executive compensation, and intellectual

property attorneys.

Represented inTEST Corporation (NYSE American: INTT), a supplier of test and process solutions for use in manufacturing and testing in a wide range of markets, in its \$12 million acquisition of Videology Imaging Solutions, Inc. and Netherlands-based Videology Imaging Solutions Europe B.V., which together are a global developer and manufacturer of imaging solutions serving medical, industrial, government security, and other original equipment manufacturers (OEMs). This transaction drew on the experience of the firm's corporate, tax, labor and employment, and employee benefits and executive compensation attorneys.

Represented Arden Real Estate Partners III, L.P. and certain of its affiliates in the recapitalization of its ten million sq. ft. industrial portfolio valued at over \$700 million, and in its programmatic joint venture with the U.S. arm of Arcapita Group, a Bahraini-based institutional investor. This complex transaction involved 22 assets in multiple states and followed an Ijari Shariah structure. The representation drew on the experience of the firm's real estate, corporate, and tax attorneys.