GRAYROBINSON



Michael E. Neukamm

Shareholder

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407.843.8880

Focus

- Corporate
- Mergers and Acquisitions
- Restaurant
- Technology Transactions
- Venture Capital
- Senior Housing
- Taxation

Mike's practice is focused on the legal aspects of corporate and business transactions. He brings to these matters a background in federal income tax consulting and financial accounting. Mike is a certified public accountant and worked as a tax consultant and manager for Price Waterhouse for almost seven years, prior to coming to GrayRobinson in 1992.

Mike represents and counsels individuals and businesses (both public and privately held) with respect to a varied range of transactional and other business needs, including the formation and governance of corporations, partnerships, limited liability companies and other entities; establishing joint ventures; determining the appropriate choice of legal entity to utilize in a particular situation; negotiating and structuring the purchase and sale of businesses and business entities, mergers and acquisitions, and other business combinations; and designing shareholder, operating, partnership and employment agreements. Mike has also represented numerous clients in connection with raising funds through complex financing and refinancing transactions involving institutional lenders and/or venture capital transactions. His tax practice emphasizes corporate, partnership and individual income taxation.

Mike was born at White Sands Missile Range, New Mexico. As a young child, he lived in Texas, New Jersey, Oklahoma and Maryland, although his formative years were spent primarily in Florida. Mike lived in Miami for six years and then attended high school in Clearwater. Mike attended the University of Florida both for his undergraduate education in accounting and for law school, receiving a bachelor's in accounting in 1983 and his juris doctor in 1985. At college, Mike was active in his fraternity and his school and was tapped into Florida Blue Key while in law school. Mike met his future wife, Karen, during his first year at college, and they married in 1985. Karen is a school teacher, and they have three children, each of whom has chosen to continue the family tradition of attending college at the University of Florida.

Education

- **University of Florida, J.D.** (*honors,* 1985)
  - Florida Blue Key, Leadership Honorary

    - Director of Finance, Homecoming 1994
- **University of Florida, B.S.**, accounting (*honors,* 1983)
    - Beta Alpha Psi, Accounting Honorary
    - Omicron Delta Kappa, Scholarship/Leadership Honorary
    - Student Government, Senator
    - Delta Upsilon Fraternity, Social Fraternity; Pledge Class President

Admissions

- Florida

Professional Associations and Memberships

- The Florida Bar
- Certified Public Accountant
- American Bar Association
- Tax Section
- Orange County Bar Association
- Florida Institute of Certified Public Accountants
- U.S. Tax Court

Awards and Recognitions

- Acritas Stars™
- *Best Lawyers in America*, 2010-2027
    - Corporate Law
    - Mergers and Acquisitions Law
    - Securities/Capital Markets Law
- Book Awards
    - Individual Income Taxation I
    - Individual Income Taxation II
- *Martindale-Hubbell,* AV® Preeminent Rated
- Florida *Super Lawyers*, 2011-2012

Civic

- Astronaut Scholarship Foundation, Director, Treasurer, Secretary, Executive Committee Member, Scholarship Committee Member
- City of Altamonte Springs, former Planning Board Member
- Leadership Orlando, Class 34
- Eagle Scout, 1977