



WASERSTEIN NUNEZ & FOODMAN

Founders Steve L. Wasserstein, Carlos A. Nuñez and Daniel Foodman combined their transactional and litigation practices to create WNF Law, PL. Based in Miami, Florida, WNF is a law firm focusing on their clients' legal needs, from negotiating and closing a deal to taking a case to trial.

WNF's lawyers have a diverse set of experiences and skills in many areas of the law, including international asset recovery, financial fraud, business litigation, compliance and controls, corporate law and contracts, criminal defense, divorce and custody, real estate, receiverships, probate, tax and estate planning, and litigation.

"Our versatility allows us to focus on our clients' needs and solve their problems – from the simple to the very complex."

— Daniel Foodman





**Steve L. Waserstein** focuses his practice on tax, corporate and real estate law. He represents individuals and businesses from around the world, including the United States, Latin America, Europe and the Middle East. His practice includes United

States and international tax and estate planning; wealth preservation; tax compliance; representation of individuals being investigated by and in tax controversies against the Internal Revenue Service or the Department of Justice; the negotiation and preparation of joint venture, partnership, shareholders, buy sell, employment, management and other agreements; representation in the acquisition, financing, and disposition of real estate and distressed debt; and mergers and acquisitions.

## Carlos A. Nuñez,

an accomplished civil and commercial attorney, has litigated cases and represented clients in matters involving international asset recovery, commercial contracts and torts, banking, securities violations, complex fraud, breaches



of warranties, breaches of fiduciary duties, racketeering, theft, divorce and custody, and criminal investigations and accusations. He has represented corporate, governmental and individual clients located around the world.

## Daniel Foodman

focuses his practice on civil and criminal litigation, anti-money laundering compliance, taxation, and family law. He utilizes his law enforcement and investigative experience and his background in accounting and taxation to



create innovative legal strategies for clients in both civil and criminal matters.

Before entering private practice, Mr. Foodman served as an assistant state attorney for Miami-Dade County, for three years, a tenure during which he tried to completion over forty cases, from misdemeanors to homicides.

Mr. Foodman is certified as a public accountant (CPA), a fraud examiner and a anti-money laundering specialist. His civil litigation experience includes cases involving fraud, breach of contract, trade secrets, accounting malpractice, tortious interference, insurance and divorce, among others.

# Practice Areas

## Business Litigation

WNF focuses its business litigation practice on complex financial disputes in the United States and abroad. Our experienced trial attorneys understand the importance of being advisors, counselors, and advocates. Our highly skilled and experienced trial lawyers are always ready to represent clients before judges and juries.

Our lawyers have represented clients throughout the United States and have worked on multiple international disputes and arbitrations in various areas including contractual disputes, asset recovery, UCC, securities, antitrust, banking, commercial torts, real estate, partnership and joint venture disputes, fraud, lender liability, aviation, construction, intellectual property, employment, international arbitration, racketeering, probate, letters of credit, administrative law, and regulatory actions.

## Corporate and Contracts

WNF represents wealthy families and their businesses worldwide including in the United States, Latin America, Europe and the Middle East. Our representation includes contract preparation and negotiation, due diligence, mergers, purchase and sale of businesses, reorganizations, equity and debt financing of businesses, creation and maintenance of joint ventures and general corporate matters. We also prepare and negotiate shareholder agreements, operating agreements, employment agreements, management agreements and other agreements. Our goal is to protect our clients' interests but yet be deal makers — not deal breakers.



## Divorce and Custody

Divorce and child custody can be one of the most complex and emotionally charged areas of law. It takes an experienced team of lawyers to manage this important and personal practice area. WNF understands the emotional consequences family court decisions can have on everyone involved and our team is sensitive to the needs of doing what is in the best interest of our clients and their children.

Our team is well-suited to deal with the financial, tax, and sometime, criminal complexities that arise in divorce cases. Our experienced team of attorneys will work toward the best outcome for all family-related cases and situations including divorce, child support and alimony, custody and visitation, property division, divorce and taxes, separations, post and pre-nuptial agreements, defending criminal allegations, domestic violence, and adoption.



## Practice Areas (continued)

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### Financial Fraud

Financial frauds are becoming more complex in today's economic environment. As a result, many businesses are justifiably concerned about fraud, white collar crime and corruption issues. Businesses can be the victim of fraud perpetrated by employees, suppliers, customers or other third parties. Alternatively, it may find itself under investigation by a regulator or law enforcement agency or in need of general legal advice on compliance issues and corporate governance.

Accordingly, it is essential that swift and decisive action is taken so loss is minimized, assets are recovered, regulatory or criminal sanctions are avoided and a company's reputation is preserved.

WNF has an experienced team of lawyers who understand the civil, criminal and regulatory aspects of fraud investigations with a fully coordinated approach across all disciplines. Our team includes experienced civil and criminal trial attorneys, many of whom are former federal and state prosecutors with extensive experience in fraud investigations. Our team has helped clients trace and recover hundreds of millions of dollars in misappropriated assets, often from overseas jurisdictions.

"I find it a privilege and honor to have individuals and entities entrust me with solving their problems. We pride ourselves on being responsive, discrete and creative – we get the job done."

— Carlos Nuñez



### Receiverships

Receivership is a tool used by the courts when it finds that the interests of investors, creditors or the general public would best be served if someone else were appointed to manage the affairs of a company that has been dishonestly or irresponsibly managed. Receiverships are often used to contain the damage resulting from Ponzi schemes and other fraudulent investment practices, as well as mismanaged companies.

Individual litigants, as well as the federal government through various agencies including the Securities Exchange Commission, can seek the appointment of a receiver upon discovery of a violation and when the intervention of a receiver will be necessary to preserve or recover assets, identify the scale of investor losses, or even make sense of the company's finances and records.

WNF and its experienced team of lawyers with extensive fraud and business transaction experience can act as receiver under a general or limited appointment, act as legal counsel to the receiver, or represent other parties with an interest in the receivership estate. Some of the functions we undertake on behalf of our clients include, identifying and locating receivership assets, recovering fraudulently transferred assets, developing a system for evaluating and meeting investor and creditor claims, presenting investor or creditor claims against the receivership estate, and moving for termination or modification of the receivership.

# Practice Areas (continued)

## Real Estate

WNF represents developers, investors, lenders, finders and operators of real estate. We represent our clients in the purchase and sale of real estate, equity and debt financing, corporate and tax structuring of real estate deals, and in development and operation of real estate projects. Our clients' real estate deals include the development of condominiums and single and multi-family homes, condominium conversions, purchase and operation of commercial and residential rental real estate, the acquisition and sale of distressed debt or real estate, hard money lending, and the purchase and sale of single family homes or condominium units.

Additionally, we have successfully represented financial institutions, private lenders and borrowers in the foreclosure process and have significant experience in examining and resolving complex title issues. The WNF team are dealmakers, not deal breakers. We are very responsive, as we understand time is of the essence in every deal.



“We keep the identity of all of our clients confidential and the personal service we give is the key to the results we deliver. We respond and we create solutions where none may seem to exist.”

— Steve Waserstein

## Tax and Estate Planning

WNF represents wealthy individuals and families worldwide including from the United States, Europe, the Middle East, and Latin America. WNF provides wealth, tax and estate planning advice, including pre-immigration planning and implementation, creating and developing corporate structures, structuring and facilitating cross-border transactions, and wealth preservation. WNF also provides business succession planning, trust administration advice, and individual and corporate tax advice. We have a great deal of experience successfully representing clients during audits by the Internal Revenue Service and if necessary during the appeal process at the Internal Revenue Service and in tax court or federal court. This representation includes defending clients during any criminal investigation or prosecution. Our representation before the Internal Revenue Service and United States government is very useful and used in providing valuable tax and estate planning advice to our clients. Usually, our representation grows to include all aspects of a client's business and personal affairs. We often become the outside version of “in house” counsel for our clients.



## White Collar, Tax and Other Criminal Defense

The burden of a criminal investigation or prosecution can be emotionally challenging. The resulting fear can affect every aspect of a client's life. WNF's criminal defense team understands this reality. Our criminal defense team is made up of former state and federal prosecutors and together has prosecuted or defended thousands of cases, and has tried several hundred cases including high-profile televised cases.

If you are facing the possibility of prosecution, it is important to reach out to legal counsel immediately to attempt to avoid formal charges and/or begin preparing your defense. You are guaranteed certain rights under the Constitution, but neither the state nor the federal government are going to wait for you to assert them. You need an experienced criminal defense team to guide you and your loved ones through this challenging process.

Our experienced criminal defense team has assisted companies and individuals who are being investigated or prosecuted for alleged regulatory or criminal offenses. We have also advised businesses (often in the financial services sector) who find themselves the subject of disclosure notices or fraud interviews under compulsion. In addition, we have advised on regulatory compliance and corporate governance to minimize the risk of damaging investigations or prosecutions. WNF has acted successfully on behalf of a variety of domestic and international clients including financial service companies, charitable organizations as well as governmental entities.

Our criminal defense team has handled a variety of high-profile criminal defense cases in areas also including white collar crime, wire fraud, mail fraud, healthcare fraud, and mortgage fraud, money laundering offenses, tax offenses, securities violations, enterprise corruption, racketeering, foreign corrupt practice act, Ponzi schemes, computer offenses, weapons offenses, drug offenses, and juvenile offenses.



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Our mission is to provide real world solutions to real world problems.

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