



“Whether you are a business leader or an aviator, managing your risks and recognizing your opportunities are skills critical to your success. I help my clients improve and protect their bottom line.”

John Wright is an experienced business, tax and aviation attorney and has handled a broad range of complex business transactions encompassing corporate and partnership tax matters, private equity and debt finance, corporate and partnership mergers, acquisitions and reorganizations, as well as aircraft sales, and aircraft charter/lease/management agreements. John has successfully defended pilots, mechanics, aircraft owners and aviation businesses from administrative actions brought by various agencies including the FAA and IRS.

John is the general counsel for the Colorado Agricultural Aviation Association and a panel attorney for the Aircraft Owners and Pilots Association. He has served as an adjunct professor at Metropolitan State College of Denver, in the Aviation and Aerospace Science Department. While at Embry-Riddle, he was awarded competitive internships at both American Airlines and the Federal Aviation Administration Office of the Chief Counsel. During law school he was selected to serve as a federal judicial extern for Hon. William R. Mullins, National Transportation Safety Board.

John is licensed commercial pilot, rated for instrument, multi-engine and glider flight. His professional piloting experience includes primary and aerobatic instruction, as well as towplane, charter and airline operations. He has owned and operated his own aircraft and aviation business.

John received his Juris Doctor from Southern Methodist University School of Law, his Masters of Law in Taxation from the University of Denver, Sturm College of Law, and his Bachelor of Science in Aeronautical Science from Embry-Riddle Aeronautical University.

John is licensed to practice in Colorado and Florida, as well as before the United States Tax Court.

Education

- Embry-Riddle Aeronautical University, B.S.
- Southern Methodist University, School of Law, J.D.
- University of Denver, Sturm College of Law, LL.M.

Bar Admissions

- State of Colorado
- State of Florida
- United States Tax Court
- US Court of Appeals for the 10th and 11th Circuit
- US District Courts: District of Colorado and the Southern, Middle and Northern Districts of Florida

Aviation Certifications and Ratings

- Commercial Pilot Certificate: instrument, multiengine and glider ratings
- Flight Instructor Certificate (inactive): instrument and multiengine ratings

Activities and Honors

- AOPA - Panel Attorney
- Colorado Agricultural Aviation Association - General Counsel
- Angel Flight West - Volunteer Pilot
- Federal judicial externship - Hon. William R. Mullins, NTSB
- Selected for competitive internship with American Airlines
- Awarded a legal internship with the Federal Aviation Administration Office of the Chief Counsel



Representative Transactions and Cases

Aviation Law

- Negotiated and documented the sales and delivery of a Cessna Citation V and Lear Jet 35A on behalf of private equity fund seller.
- Negotiated and documented the sale and delivery of a Merlin III aircraft concurrent with a loan workout agreement on behalf of private investment group.
- Represented former purchaser in acquisition and transfer of Hawker 800A to Colorado, minimizing exposure to state sales/use tax liability.
- Negotiated and documented the acquisition, finance and initial ownership structure of numerous general aviation aircraft including Cirrus, Mooney, and Beechcraft aircraft.
- Negotiated and documented priority charter agreement for corporate jet in connection with executive compensation package.
- Defended pilot in FAA enforcement action resulting from mid-air collision, where FAA sought substantial suspension. Obtained directed verdict in dismissing all sanctions against pilot.
- Lead counsel in defense team for professional pilot in FAA enforcement action for an alleged airspace violation, exonerating pilot of any wrongdoing with favorable verdict.
- Primary defense counsel for offshore helicopter pilot in FAA enforcement action. Successfully reduced Order of Suspension to an administrative action.

Taxation

- Obtained over \$50,000 refund of errantly assessed county sales tax on corporate owned jet aircraft.
- Advised corporate client in forming employee stock option plan (ESOP) to allow for employee minority interest of corporation through tax-deductible payments to employees.
- Obtained a favorable resolution for client that had failed to make subchapter S election, which failure resulted in substantial IRS assessment for unpaid corporate level taxes. Able to eliminate all penalties and obtain a modified S-election date, eliminating complications in pending sale of corporate assets.
- Vetted proposed utilization of captive insurance company for corporate client, exploring capitalization, wealth transfer benefits, potential tax savings, and compliance with tax regulations and IRS guidance.
- Formulated strategy and drafted documentation for partial transfer of commercial real estate holdings of C-corporation client to limit tax exposure on future appreciation and minimize tax liability on transfer.
- Represented mid-level Denver development company in substantial loan workout. Utilizing qualified real property business indebtedness (QRPI) provisions, developed workout structure which eliminated all cancellation of indebtedness income. Transaction structure saved client in excess of \$400,000 in tax liability.
- Developed strategy for beneficial allocation between personal goodwill and covenant not to compete in sale of personal service company, thereby obtaining capital gain treatment for larger portion of purchase proceeds.

Legal Associations

- Lawyer Pilots Bar Association
- IATSBA Bar Association
- Colorado Bar Association
- Boulder Bar Association
- Florida Bar Association

Aviation Associations

- National Business Aviation Association
- Aircraft Owner's and Pilot's Association
- Colorado Aviation Business Association
- Alliance for Aviation Across America



Representative Transactions and Cases cont'd

Business and Corporate Law

- Represented seller in structuring, documenting and closing a \$6 million sale of a top Colorado wholesale specialty food manufacturer involving complex real estate and earn out provisions.
- Facilitated negotiation and drafted buy-sell agreement for four principals in \$12 million software development company.
- Represented seller in the negotiation and documentation of a \$7 million sale of a Denver investment management firm, including preparation of corporate and financial records for due diligence, negotiation of key employee equity incentive plan, documentation of definitive agreements, and coordination of due diligence production and audit.
- Advised client during acquisition/loan workout of golf course development in multi-million dollar venture.
- Represented accounting and tax services firm in structuring, documenting and closing merger with Fortune 500 company, including involved transition services agreement, defending the due diligence audit, and restrictive state regulatory scheme, resulting in aggregate proceeds to client of \$1.6 million.
- Identified problematic purchase agreement for family limited partnership seller and accurately assessed fraudulent scheme. Managed investigation and assisted litigation team which led to the full recovery of \$12 million residential real estate asset and \$3.6 million in damages. Purchaser is currently under federal grand jury indictment.
- Assisted founder of successful recreational vehicle storage company in obtaining \$1.5 million in private equity funding, including formation and documentation of investment entity, development of succession plan, and development and documentation of buy-sell agreement for principals.
- Primary counsel for seller of a \$3.6 million urgent care center to national chain, which involved substantial preparation of corporate records and financials, problematic tax matters, contingent employment/non-competition agreements, substantial regulatory requirements of transition, representation in post-transaction disputes and claims, and final arbitration and audit of earn out dispute.
- Advise numerous clients in negotiation of franchise agreements and formation of new franchise locations including Heidi's Deli, Quaker Steak and Lube, Sonic, H&R Block, and Quizno's.
- Served as primary counsel in \$800,000 sale of education seminar company to national publishing house, involving the development of an initial offering, preparation of corporate records and financials, due diligence inspections and audits, drafting definitive agreements and employment/non-competition agreements.