



# Joshua C. Weinberger

Member

Philadelphia

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Joshua concentrates his practice in the area of federal income tax planning for all types of commercial transactions, including partnership agreements, joint ventures, mergers and acquisitions, stock and asset purchase transactions, and other transactional contexts, addressing the federal (including international aspects), state, and local tax considerations.

Joshua handles a wide range of tax-related matters, both in the corporate and real estate contexts. He has represented both publicly traded and closely held companies in planning tax strategies and implementing corporate transactions. He has a great deal of experience with like-kind exchanges (both with respect to real estate and other types of assets), as well as addressing the concerns of private and public REITs, pension funds, and other tax-exempt organizations. In both his corporate and real estate practice, he has represented U.S. taxpayers making investments abroad, as well as advising foreign individuals and entities regarding their operations and investments in the United States.

His practice also includes working with our Private Client, Trusts and Estates Practice to address income and other related tax issues that arise in the context of estate planning. Outside of the transactional context, he has represented taxpayers before the IRS and state and local taxing authorities on audit and other controversy matters. He has also lectured on issues relating to partnerships, LLCs, real estate taxation, and exempt organizations/unrelated business income tax.

Joshua earned his undergraduate degree, *magna cum laude*, from Yeshiva University and his law degree, *cum laude*, from the University of Pennsylvania, where he was an editor of the *University of Pennsylvania Law Review* and a member of the Order of the Coif.

## Experience

Represented an acidulants, fine chemicals, and production equipment supplier in the sale of its equipment division. This transaction drew on the experience of the firm's corporate, tax, and labor and employment attorneys.

Represented Reichmann Capital Partners Limited in its acquisition of Athletica Sport Systems Inc., a hockey dasher board system manufacturer. This transaction drew on the experience of the firm's corporate, tax, labor and employment, employee benefits and executive compensation, intellectual property, bankruptcy, and real estate attorneys.

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 Burgiss, Inc., the principal owner of The Burgiss Group, LLC, a data analytics solutions provider, in its sale to MSCI (NYSE: MSCI), a global index provider and data firm, of the remaining 66 percent ownership of the company valued at \$697 million. This transaction drew on the experience of the firm's corporate, tax, antitrust, and employee benefits and executive compensation attorneys.

Represented Jillamy, Inc., a third-party logistics provider and freight forwarder, in its acquisition of the Riverside, Cal. division of Elevate Fulfillment, Inc., which provides warehousing, fulfillment, and

## Practice Areas

- Tax
- Family Office
- Mergers & Acquisitions – Global
- Nonprofit & Tax-Exempt Organizations

## Education

- University of Pennsylvania Law School, J.D., *cum laude*, 1999
- Yeshiva University, B.A., *magna cum laude*, 1995

## Bar Admissions

- Pennsylvania

## Court Admissions

- U.S. Tax Court

## Affiliations

- American Bar Association
- Philadelphia Bar Association

## Awards & Honors

- Best Lawyers in America, 2018-2025

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transportation services.

Represented Acreage Holdings in a groundbreaking, \$3.4 billion transaction to be acquired by Canadian cannabis giant Canopy Growth Corporation once cannabis has been federally legalized in the United States, with Acreage continuing to operate as a stand-alone business in the meantime. This first-of-its-kind transaction involved crafting a unique deal structure and navigating the challenges presented by the illegality of cannabis under U.S. federal law. The transaction drew on the experience of the firm's corporate, tax, employee benefits, antitrust, and intellectual property attorneys.

Represented Clark Capital Management Group, Inc. in connection with the sale of a large portion of its investment advisory business to AssetMark, Inc. The asset purchase agreement was negotiated in a compressed time frame and involved complicated issues relating to separating the portion of the business being sold from that being retained.

Represented public and private REITs in all areas of operations and types of transactions, including issuance of debt and equity on the capital markets, and transactions with respect to UPREIT units.

Structured and implemented multiple and various like-kind exchange and other tax-free/tax-deferred transactions/strategies for clients in the real estate industry.

Provided tax advice to domestic and foreign pension funds, and other substantial tax-exempt organizations, with respect to large real estate development and investment projects (including in the joint venture context) addressing concerns specific to special types of taxpayers.

Advised various clients regarding outbound and inbound transactions addressing treaty concerns, FIRPTA and other withholding issues.

Represented two apparel manufacturers with domestic and Central American operations in their sale to an affiliate of Apollo Global Management, LLC which is forming an apparel supply chain company in connection with a strategic partnership with Nike.

Represented eMarketer, Inc., the leading aggregator of information on trends in media and technology, in connection with its acquisition by one of the world's largest digital publishers, Axel Springer, in a complex and reverse merger transaction for a purchase price of approximately \$242 million.

Represented investors in purchasing convertible preferred limited liability company interests in a business that utilizes food waste from supermarkets and other sources to produce fertilizer, animal feed, and other products.

Provided advice and counsel to an aviation leasing company in connection with tax issues arising from a \$150 million private placement led by institutional private equity and pension fund investors. The transaction involved complex structuring and tax issues, as well as the accommodation of legacy investment capacity rights in favor of the lead investor from the client's prior fund.

Represented the seller in the sale of 80 percent of a family business in the luxury retail industry.

Represented Eurofins Scientific SE in the acquisition of EAG Laboratories from affiliates of Odyssey Investment Partners. The transaction is valued at \$780 million on a cash-free, debt-free basis and includes EAG's 21 laboratories in 18 locations around the world, including subsidiaries in the United States and six other countries. This significant transaction drew upon the experience of the firm's corporate, international, antitrust, tax, real estate, transportation and trade, employment, and benefits attorneys.

Represented the ownership of a top construction management firm located in the Mid-Atlantic region in connection with the sale of most of the company's equity to senior management, with the buyers delivering promissory notes for payment of the purchase price to be paid through cash flow from company operations. This transaction drew on the experience of the firm's corporate, tax, labor and employment, and employee benefits attorneys.

Represented EvolveIP, LLC, a Pennsylvania-based cloud computing company, in its acquisition of Mtel B.V. and Mtel GmbH, cloud communications services providers of contact centers, IP phone systems, and business collaboration tools based in the Netherlands and Germany.

Represented a physical therapy provider in a restructuring and financing involving multiple stakeholders and complex tax planning. The transaction drew upon the experience of the firm's corporate, tax, and real estate attorneys.

Represented a newly formed Delaware Special Purpose Entity affiliated with our client, Merion Realty Partners, LLC, in connection with its \$58 million acquisition of Champions Walk Apartment Complex in Bradenton, Fla. In addition to the acquisition, the project included preparation of the private placement documents and joint venture agreement with a large institutional investor and large public trust, a \$45.9 million agency loan, issuance of a Florida Opinion, a Delaware Single Member LLC Opinion, and a U.S. bankruptcy non-consolidation opinion.

Represented the borrower in a senior-secured financing to refinance an existing senior loan and to acquire growth capital.

Represented Evolve IP, LLC, a Pennsylvania-based cloud computing company, in its purchase of 100 percent of the equity of The Voice Factory, Ltd., a UK-based cloud communications provider. The transaction drew on the experience of the firm's corporate, tax, litigation, and intellectual property attorneys.

Represented a newly formed Delaware Special Purpose Entity affiliated with Merion Realty Partners, LLC in connection with its acquisition of The Ledges Apartments in Groton, Conn. In addition to the acquisition, the representation included preparation of the private placement documents, a joint venture agreement, and a substantial agency loan.

Represented a cosmetics manufacturer in a senior secured credit facility consisting of a revolver, term loan, and loan secured by certain real estate.

Represented a provider of investment decision support tools for the private capital market in its sale of a substantial minority interest to a provider of critical decision support tools and services for the global investment community. The transaction drew on the experience of the firm's corporate, tax, labor and employment, employee benefits and executive compensation, and environmental attorneys.

Represented Alliance Pharma PLC, a developer of therapeutic and diagnostic products, in its sale of Alliance Contract Pharma to Altasciences Holdings, a contract research organization based in Quebec. This transaction drew on the experience of the firm's corporate, tax, and employee benefits and executive compensation attorneys.

Served as U.S. counsel to the shareholders of TNI medical AG, a ventilation company headquartered in Würzburg, Germany, in its sale to Masimo Corporation, a global medical technology company that develops and manufactures noninvasive patient monitoring technologies, including medical devices and a wide array of sensors. This transaction drew on the experience of the firm's corporate, tax, and employee benefits & executive compensation attorneys.

Represented real estate developer Parkway Corporation in connection with the zoning, construction,

leasing, and \$187 million financing of a new office tower at 2222 Market Street in Philadelphia. The 19-story tower will have 305,000 square feet of rentable space. This transaction drew on the experience of the firm's real estate; construction; corporate; tax; bankruptcy, insolvency & restructuring; and environmental attorneys.

Represented the issuer in a \$7.5 million seed round private placement to capitalize an early-stage company that, through a patented electrolysis process, produces a proprietary fuel mixture composed of parahydrogen and a stable form of atomic hydrogen.

Represented a development partnership in connection with one of the largest real estate deals in downtown Pittsburgh in 2020. The landmark project will transform an iconic Pittsburgh department store building into the premier Class A-plus, mixed-use facility in the downtown area.

Represented the National Board of Medical Examiners in negotiating loan documents for a line of credit secured by a pledge of a securities account.

Represented Capital Region NLL, LLC in its acquisition of the National Lacrosse League's New England Black Wolves, moving the to-be-renamed team from the Mohegan Sun Arena in Uncasville, Conn. to Albany, N.Y., where it will play in the Times Union Center. Capital Region NLL is an ownership group comprised of high-profile members of the lacrosse community including Oliver Marti, Joe Dowling, Brett Jefferson, Sol Kumin, Zach Schreiber and Russ Sheppard. As part of the engagement, we successfully negotiated approval from the National Lacrosse League to transfer the franchise, as well as approval of the new ownership and home venue for the team. This transaction follows on the 2014 sale of the Philadelphia Wings lacrosse franchise to Mohegan Sun, in which the firm represented the ownership group, led by Brad Brewster, Michael French and Ted Goldthorpe, who continues to be represented by the firm and has an ongoing investment in the lacrosse franchise. This transaction drew on the experience of the firm's corporate, tax, real estate, and labor and employment attorneys.

Represented Acreage Holdings, Inc. in an agreement to be purchased by Canada-based Canopy Growth Corporation once federal prohibition of marijuana is lifted in the United States. Canopy Growth Corporation is a world-leading diversified cannabis company and operates a collection of diverse brands and curated strain varieties. This transaction involved complex cross-border tax issues structured as a reverse triangular merger with the same effect as if the parties amalgamated under Canadian law.

Represented Infinite Blue Applications, LLC, an application development platform, in a minority investment transaction by Foundry Capital that involved complex pre-transaction corporate restructuring and transaction tax planning. This transaction drew on the experience of the firm's corporate, tax, and intellectual property attorneys.

Represented Omega Systems, LLC, a cloud hosting and managed IT services provider, in its sale of a majority stake in the company to private equity firm Pflugstein Partners, L.L.C. This transaction drew on the experience of the firm's corporate; tax; technology, privacy, and data security; labor and employment; and real estate attorneys.

Represented an emerging business that provides supply purchasing solutions to business in the creation of a \$20 million senior credit facility.

Represented CyFIR, LLC, a cybersecurity firm, in its sale to eSentire, Inc., a managed detection and cybersecurity response provider. This transaction drew on the experience of the firm's corporate, labor and employment, employee benefits and executive compensation, tax, and intellectual property attorneys.

Represented Mainfactor Inc., an e-commerce holding company that buys, builds, and operates direct-to-consumer brands and digital marketing services companies, in a \$69 million funding round, raised through a mix of series seed equity and a senior secured credit facility, led by Upper90. This transaction drew on the experience of the firm's corporate, private equity, intellectual property, tax, and employee benefits and executive compensation attorneys.

Represented private equity firm PennSpring Capital, LLC in its sale of Securus Contact Systems LLC, a virtual receptionist and live web chat services provider for businesses, to Signpost Inc., a technology company that develops marketing automation software for local businesses to build customer relationships. This transaction drew on the experience of the firm's corporate; tax; employee benefits and executive compensation; labor and employment; intellectual property; and technology, privacy, and data security attorneys.

Represented Business Integration Partners (BIP), an Italian strategic consulting firm controlled by the CVC Capital Partners Fund VIII, in its purchase of a majority stake in Monticello Consulting Group, a New York-based consultancy firm specializing in financial services consulting. The transaction drew on the experience of the firm's corporate, international, labor and employment, employee benefits and executive compensation, tax, and intellectual property attorneys.

Represented South Jersey Industries, Inc. and its natural gas public utility operating subsidiaries, South Jersey Gas Company and Elizabethtown Gas Company, in connection with a \$1 billion master credit facility. The transaction drew on the experience of the firm's corporate, tax, employee benefits and executive compensation, and utility and energy attorneys.

Represented Utz Brands, Inc. (NYSE:UTZ) in its \$56 million acquisition of R.W. Garcia Holdings, LLC and certain real estate owned by a related entity. R.W. Garcia Holdings, LLC is a maker of Better-For-You tortilla chips, crackers, and corn chips. The acquisition included manufacturing facilities in Nevada and North Carolina. This transaction drew on the experience of the firm's corporate; tax; real estate; technology, privacy, and data security; intellectual property; labor and employment; business litigation; employee benefits and executive compensation; and environmental attorneys.

Represented a private equity firm in its acquisition of a majority stake in a mass text alert platform for businesses. This transaction drew on the experience of the firm's corporate; tax; intellectual property; technology, privacy, and data security; labor and employment; and employee benefits and executive compensation attorneys.

Represented an individual investor in acquiring a majority stake in a private equity data aggregation business located in the United States and United Kingdom.

Represented Rosemont Investment Group, LLC in the redemption of its minority interest in Foundry Partners LLC, an institutional asset management boutique, and in its acquisition of a minority stake in an ESG-directed investment advisory firm.

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 The Burgiss Group, LLC, a provider of systems and data on private capital, in its acquisition of Caissa LLC, a developer of an investment analytics software platform. This transaction drew on the experience of the firm's corporate; tax; employee benefits and executive compensation; labor and employment; intellectual property; and technology, privacy, and data security attorneys.

Represented private equity firm PennSpring Capital, LLC in its acquisition of Burch Supplies Company, Inc., an equipment and supplies distributor for the mining, industrial, and mineral processing industries, with a related real estate acquisition funded in part by a loan and in part by rollover equity. This transaction drew on the experience of the firm's corporate; tax; real estate; intellectual property; and technology, privacy & data security attorneys.

Represented a private equity firm in its acquisition of a minority stake in an investment advisory firm focused on companies addressing ESG principles.

Represented a producer of temporary tattoos and e-commerce retailer in its sale to another temporary tattoo maker and a consortium of private equity entities. This transaction drew on the experience of the firm's corporate, tax, and intellectual property attorneys.

Represented J&J Snack Foods Corporation, a snack foods and frozen beverages company, in its \$222 million acquisition of the equity securities of Dippin' Dots Holding, L.L.C., the owner of Dippin' Dots, LLC, maker of flash-frozen and beaded ice cream, and Doc Popcorn, L.L.C., the maker of the Doc Popcorn brand of popcorn. This transaction drew on the experience of the firm's corporate, tax, real estate, commercial litigation, intellectual property, labor and employment, employee benefits and executive compensation, environmental, and antitrust attorneys.

Represented Lincotek Surface Solutions, a contract manufacturing services provider for aerospace and medical businesses, in its acquisition of Hitemco, LLC, a provider of diffusion and thermal sprayed enhanced surfaces. This transaction drew on the experience of the firm's corporate, tax, antitrust, environmental, real estate, employee benefits and executive compensation, labor and employment, and intellectual property attorneys.

Represented private equity firm Argosy Capital in its sale of Component Sourcing International, LLC, a manufacturer of custom components in a variety of product categories, to private equity firm CPC, LLC. This transaction drew on the experience of the firm's corporate; tax; antitrust; labor and employment; employee benefits and executive compensation; technology, privacy, and data security, intellectual property, real estate, and environmental attorneys.

Represented Leger, the largest Canadian-owned market research and analytics company, in its acquisition of 360 Market Reach, a market research company based in New York City. This transaction drew on the experience of the firm's Corporate, Tax, Employee Benefits & Executive Compensation, and Labor & Employment attorneys.

Represented Jillamy Inc., a third-party logistics services provider, in its purchase of a Toronto transport action provider.

Represented the real estate investment affiliate of a leading logistics company in the \$750 million recapitalization of a national portfolio of industrial warehouse and outdoor storage facilities with a foreign sovereign wealth fund and with significant debt financing provided by a major U.S.-based life insurance company, including the corporate and tax structuring of the transaction and negotiation and documentation of the joint venture and loan documentation.

Represented Blue Lake Capital in its \$131 million acquisition of a large, multi-building apartment complex in the Arcadia Cove section of Phoenix, Ariz. The transaction involved a preferred equity investment by a third-party investor, a tenant-in-common ownership structure, and the assumption of two loans in the aggregate amount of \$88 million. The transaction drew on the experience of Cozen O'Connor's real estate, corporate, and tax attorneys.

Represented Applied StemCell, Inc., a contract research organization (CRO)/contract development and

manufacturing organization (CDMO) specializing in cell and gene therapy, in its merger with NovaQuest, a private equity fund managed by QHP Capital, L.P. This transaction drew on the experience of the firm's corporate, tax, intellectual property, employee benefits and executive compensation, and labor and employment attorneys.

Represented Feenix Venture Partners, an investment firm that partners with consumer-facing businesses raising growth capital, in its \$25 million senior term credit facility secured by all the borrowers and its subsidiaries' assets. This transaction drew on the experience of the firm's corporate, tax, real estate, and labor and employment attorneys.

Represented a senior living real estate management firm in its negotiation of a senior credit facility which was used to acquire an Illinois-based nursing home. This transaction drew on the experience of the firm's corporate, tax, and real estate attorneys.