



M. Edward Cunningham, II

Partner
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As a lawyer, certified public accountant and certified valuation analyst, Eddie is able to handle a wide variety of matters for his clients, such as estate planning and administration, tax return preparation and planning, and business valuations. He has helped numerous individuals develop estate plans that both minimize taxes and provide a legacy for their families and favorite charities. He has represented several individuals and businesses in various income, gift and estate tax matters before the Internal Revenue Service as well as income, sales and use, and other tax matters before the West Virginia state tax department.

Eddie also has extensive experience assisting businesses with a wide range of matters such as formation and governance of corporations, limited liability companies and limited partnerships, mergers and acquisitions, succession planning, buy-sell agreements, and asset acquisitions and dispositions.

Due to his wide range of experience and ability to handle many different needs for both individuals and businesses, he also provides family office services, often serving as the family's "one stop shop."

Eddie's main goal has always been client satisfaction and prides himself for getting matters resolved timely in a cost efficient manner.

Services

- Corporate & Transactional
- Private Client & Family Wealth Planning
- Tax Planning
- Mergers & Acquisitions
- Corporate Taxation

Education

- West Virginia University College of Law (J.D., 1999)
- Marshall University (B.B.A., 1993)

Bar Admissions

- West Virginia
- Kentucky
- Ohio

Court Admissions

- U.S. Tax Court
- U.S. District Court for the Southern District of West Virginia

Affiliations/Memberships

- West Virginia State Bar
- American Institute of Certified Public Accountants
- National Association of Certified Valuation Analysts
- Energy and Mineral Law Foundation

Distinctions

- *Best Lawyers*
 - Tax Law and Commercial Litigation (2021-2024)
 - Trusts and Estates (2023-2024)
 - Closely Held Companies and Family Businesses Law (2024)
- West Virginia *Rising Star*[®]: Business and Corporate Law
- Generation Next: 40 Under 40 by the *The State Journal* (2007)

Experience

Counseled Client Through a \$350 Million Asset Acquisition

We were counsel to a client on a \$350 million-plus acquisition of mining assets and reclamation liabilities in Kentucky, West Virginia, Virginia and Tennessee.

Family office services

Edward Cunningham has been providing family office services to families for many years. His services include estate planning, trust and estate administration, tax return preparation and planning, bill paying, reporting, document management, succession planning, and much more. This service often fulfills a family's desire to have a "one-stop-shop" for all of the family's needs.

Sale of automobile dealership

We served as counsel in the sale of an automobile dealership and associated real estate, having a combined deal value of approximately \$10 million. Our work included significant negotiations and drafting of all transaction documents, including purchase agreements, assignments, and deeds.

Two separate acquisitions of coal operators out of bankruptcy

We served as counsel for a coal mining company in two separate acquisitions of coal operators out of bankruptcy having a combined deal value of more than \$50 million. Those transactions involved significant coal reserves, coal leases, equipment, coal loadout and processing facilities and permits. Our work included extensive negotiations, due diligence, and drafting numerous documents to close both transactions, including purchase agreements, assignments, royalty agreements, deeds, leases, security agreements, mortgages and various court filings.

Acquisitions of commercial and residential refuse businesses

We served as counsel for a refuse business in several acquisitions of commercial and residential refuse businesses, having a combined total value in excess \$10 million. Our work included negotiating and drafting all documents necessary to close the transactions, including purchase agreements, non-competition agreements and employment agreements.

Counsel to corporation's divestiture of subsidiaries

We served as counsel for a corporation's sale of assets of two subsidiaries engaged in the galvanizing businesses having a combined deal value of approximately \$10 million. Our work included extensive negotiating and drafting all documents necessary to close the transactions, including purchase agreements, deeds, assignments, non-competition agreements and employment agreements.

Counsel to surviving coal mining company in merger

We served as counsel for the surviving company in the merger of two coal mining companies, having a total deal value in excess of \$50 million. Our work included several months of due diligence review of numerous deeds and leases and other items and drafting of all documents in connection with the merger.

Counsel to coal mining company in back-to-back equity purchase and sale

We served as counsel in a back-to-back purchase and sale of a 100% equity interest in a company valued at approximately \$35 million.

Implementation of a \$35 million credit facility

We served as counsel for a company with respect to a \$35 million credit facility with a regional bank. Our work included negotiation and drafting of various loan documents and security agreements.

Counsel on sale of fast food restaurants and associated real estate

We served as counsel in the sale of 12 fast food restaurants and associated real estate, having a combined deal value of approximately \$10 million. Our work included significant negotiations and drafting of all transaction documents, including purchase agreements, assignments, and deeds.

Counsel in acquisition of equity interest in coal mining company

We served as counsel in the acquisition of a 100% equity interest in a coal mining company, having a deal value of approximately \$10 million. Our work included due diligence review and drafting of all transaction documents.

Counsel in acquisitions of assets of heavy equipment business

We served as counsel in the acquisition of a heavy equipment business, having a deal value of approximately \$5 million. Our work included drafting of all transaction documents.

Counsel in acquisition of coal mining operations

We served as counsel in the acquisition of various coal leases, equipment, and permits having a combined deal value of more than \$30 million. Our work included due diligence review and drafting numerous transaction documents, including a purchase agreement, assignment, royalty agreement, and lease.

Counsel in acquisitions of coal mining operations

We served as counsel in the acquisition of significant coal mining reserves in Eastern Kentucky, leases, equipment, facilities, and permits having a combined deal value of more than \$20 million. Our work included due diligence review and drafting of all transaction documents.

Estate planning services

Through the help of a highly-trained team of professionals, we have been able to assist families with their estate planning needs for decades. We have been able to minimize or possibly even eliminate federal estate and gift taxes and state estate and inheritance taxes while achieving family goals.

Counsel on valuing closely-held businesses

For years, we have assisted families and their advisors with valuing closely-held businesses, most often in the context of gift and estate taxes. Our valuations have withstood examination by the Internal Revenue Service and have often lead to tremendous tax savings for our clients and their families.