



gsj@adorno.com  
561-620-5599  
Boca Raton

**Practice Area:**  
Business Law

**Practice Groups:**  
Tax, Estate Planning and  
Estate and Trust  
Administration

Gregory St. John is a Partner in the Firm's Boca Raton office and a member of the Transactional Department. Mr. St. John has practiced for more than twenty-five years in the corporate merger and acquisition fields, as well as being heavily involved in computer, internet and other intellectual property areas.

Since 2000, Mr. St. John has provided representation to The Miami Herald Media Company with respect to all of its internet, software, font licenses, computer and other intellectual property issues (in regard primarily to the physical plant and not content of the publication of newspaper itself). Mr. St. John acted as general counsel for BellSouth International Wireless Services from 1998 until 2002 when the company was sold to Verisign and he routinely drafted and negotiated all of its contracts and business transactions relating to its acquisition of computers, routers and other communications equipment, software and revenue contracts.

Mr. St. John has represented Modular Computer Systems, Inc. since 1992 and provided representation for Modcomp's sale and licensing of computer hardware and software throughout the U.S. and in seven foreign countries. (Modcomp pioneered "modular" parts for computers as well as "real time" databases and their computers were used in connection with guidance of ICBM's and steel and aluminum plants). He also provided legal services to Racal Milgo.

Mr. St. John has provided services for How Stuff Works.com, VoIP.com, Bye-Bye-Now.com, Print-On-The-Net.com, VOIP Group, Inc. and a number of other internet companies.

In 1993, Mr. St. John briefly went in-house as the general counsel for Ramsay HMO, which included CAC-Ramsay, then the second largest health maintenance organization in the State of Florida. After Ramsay HMO merged with United HealthCare, Mr. St. John returned to the firm.

Mr. St. John has incorporated, organized and advised almost all of the various tax exempt entities under §501 of the Internal Revenue Code of 1986, including the creation, organization and operation of tax qualified private and charitable foundations, voluntary employee beneficiary associations, and business leagues. He also organized and acted as general counsel for the Greater Miami Super Bowl XXIII Committee, Inc., a § 501(c)(6) organization which was chartered under authority of the County Commission of Metropolitan Dade County, Florida, and also organized and obtained tax exempt status for the South Florida Host Committee Foundation, Inc. and the South Florida Super Bowl XXIX Host Committee, Inc.

In the course of representing a large multi-national corporation, Mr. St. John successfully negotiated a contract with Orange County, Florida for the construction and operation of a multi-million dollar materials recycling facility to be located in Orlando, Florida. In the past, he also represented the Florida subsidiary of a multi-billion dollar French company in its bid to construct and operate a hundred million dollar co-generation plant in Pasco County and the sale of its electrical generation plant in Key West, Florida. He also negotiated and drafted a multi-million dollar stock acquisition of a company specializing in the incineration of biological-pathological waste.

#### **EXPERIENCE**

- Sale and acquisition of publishing companies and computer and software companies
- Sale and licensing of software and computer hardware
- Florida Sales Tax
- Publishing and agent agreements
- Formation and taxation of not-for-profits
- Formation of a domestic insurance company by foreign investors
- Foreign acquisition of two major Miami hotels
- Structure and negotiation of an exclusive telecommunications license from the Dominican Republic government
- Residential and commercial real estate leasing

#### **EDUCATION**

- L.L.M., Taxation, University of Miami (1984)
- L.L.M., Ocean and Coastal Law, University of Miami (1979)
- J.D., Nova University (1977)
- B.A., University of Miami (1974)

#### **INVOLVEMENT**

- Admitted to practice in: Florida; U.S. Tax Court; 11<sup>th</sup> Circuit Court of Appeals; U.S. District Court, Southern District of Florida

#### **PROFESSIONAL ACTIVITIES**

- Presentation on the Florida Sales Tax on Services before the Miami Chapter of the Florida Institute of Certified Public Accountants, June 9, 1987
- Presentation on the Florida Sales Tax on Services before the Greater Miami Tax Institute, August 19, 1987

## AUTHOR

- Author: "New Civil Actions in Florida," Vol. 4, No. 3 *Florida Torts Reporter* 65 (March, 1991); "Taxation of Personal Injury Awards--Omnibus Budget Reconciliation Act Amendments," Vol. 3, No. 7 *Florida Torts Reporter* 191 (July, 1990); "Simplified Employee Pensions," Chapter C-21, *Bender's Federal Tax Service*, Matthew Bender and Company, San Francisco, California (1989); "Sovereign Immunity Versus Tort Liability," Vol. 2, No. 4 *Florida Torts Reporter* 1 (August, 1988); "Survey of Recent Major Developments," Vol. 1, No. 1 *Florida Torts Reporter* 1 (August, 1988); "Florida Legislature Responds to the Medical Malpractice Crisis," Vol. 1, No. 2 *Florida Tort Reporter* (August, 1988); "Qualified Retirement Plans," Chapter 116, *Florida Family Law*, Matthew Bender and Company, San Francisco, California (1988); "Structured Settlements," Chapter 142, *Florida Torts*, Matthew Bender and Company, San Francisco, California (1988); "Application of Sales and Use Tax to Services," Chapter 51A, *Florida Tax Service*, Matthew Bender and Company, San Francisco, California (August, 1987); "Florida's New Tax on Services," *Florida Tax Alert*, Matthew Bender and Company, San Francisco, California, (July 1987); "Tax Reform Act of 1986-Retirement Equity Act Amendments," Vol. 2, No. 1 *Florida Family Law Reporter* 1 (January 1987); "Imputed Interest and Producer's Loans," 1 *Export Tax Reporter* 58, (May 1984); "Estimated Commissions and the Payment Requirement," 1 *Export Tax Reporter* 62 (May 1984); "DISC Treatment of State Tax Refunds," 1 *Export Tax Reporter* 43 (April 1984); "Financial Offsets to Fugitive Capital," 1 *Export Tax Reporter* 45 (April 1984). Co-author: "Tax Effects of Dissolution," Chapter 37, *Florida Family Law*, Matthew Bender and Company, San Francisco, California (1986); "Tax Consequences of Marriage," Chapter 111, *Florida Family Law*, Matthew Bender and Company, San Francisco, California (1986); "Foreign Corporations," Chapter 14, *Florida Corporations Law and Practice*, Matthew Bender and Company, San Francisco, California (1985); "Private Foundations-An Overview," *The Complete Guide to Florida Foundations*, John L. Adams and Company, Inc., Miami, Florida (1st ed. 1985).