# Fredrick C. Crombie

### **Partner**

San Francisco

### **Details**

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Fred Crombie leverages more than 20 years of cross-discipline experience to represent clients in complex commercial disputes in state and federal courts. He has represented founders, officers, and directors in shareholder derivative actions and founders' disputes, served as counsel professional fiduciaries in complex trust and estate administrations and litigation, represented wineries and other food and beverage clients in disputes with growers, co-manufacturers, and distributors, and defended taxpayers in IRS and FTB. Fred has also represented project owners in various construction disputes alleging construction defects, project mismanagement and cost overruns.

Fred serves as the firm's assistant general counsel for the family wealth practice.

Before he joined Coblentz, Fred was a Trial Attorney for the U.S. Department of Justice, Tax Division, where he litigated a variety of tax controversies involving wealthy individuals, consolidated filing groups, insolvent financial institutions, telecommunications carriers and resellers, payroll processing companies, foreign service corporations, and nonresident aliens. Fred earned three Outstanding Trial Attorney Awards for his work with the Department of Justice.

Fred earned his J.D. from the University of Michigan Law School, cum laude, in 2002. He received his B.A. in political science, with an emphasis on Cold War history, from the George Washington University in 1999.

## **Notable Representations**

Successfully defended a Napa winery against breach of contract claims brought by a grapegrower.

Defended a wine distributor in breach of distribution agreement claims brought by winery client, and favorably settled the matter short of litigation.

Represented startup founder against trade secret and breach of contract claims asserted by a former business partner. The case was settled short of litigation.

Defended LLC member in derivative action brought by another LLC member alleging breaches of fiduciary duty in the LLC's operation of a prominent Northern California resort.

Litigated and settled TEFRA action challenging the IRS's disallowance of a partnership's charitable deduction for its contribution of a conservation easement to a local government.

Represented solar energy company in dispute concerning failed joint venture to develop small-scale solar utility plants. The case was settled short of trial.

Successfully defended investment fund advisor against motion to add him as a debtor to a judgment entered against the advisory firm on the alleged basis that he was the alter ego of the firm.

Achieved complete landlord verdict in three-day JAMS arbitration against a telecommunications tenant, coupled with award that reimbursed the client for all attorneys' fees incurred in prosecuting the arbitration.

Represented corporate director in action brought by the bankruptcy trustee of a former corporate shareholder that had sold its shares before a substantial increase in the value of that stock. Fred worked with other defense counsel to obtain multiple dismissals of the complaints, and then settled the claims for a small portion of available insurance.

Obtained dismissal of class action lawsuit brought against banking institution that served as the custodian of self-directed IRAs.

Secured judgment in excess of \$110 million on behalf of the United States in precedent-setting employment tax dispute involving ten affiliated payroll processing companies.

Successfully defended two-week trial on a \$14.5 million income tax refund suit, brought by a non-resident alien claiming to be engaged in the trade or business of gambling on slot machines.

Negotiated settlement that extricated the government from an intra-consolidated group tax dispute between the bankruptcy trustee of a bank holding company and the FDIC as receiver of the insolvent subsidiary financial institution relating to ownership of an alleged \$374 million tax refund.

Represented the government in a tax shelter case involving multi-billion dollar structured transactions that utilized partnerships, special purpose entities, bond portfolios, interest rate swaps, bond forward agreements, and American-style put options.

Assisted client in unraveling investments made with well-known personality in the food and beverage industry.

Obtained dismissal of multiple shareholder derivative complaints alleging that technology companies backdated stock option grants to their directors, officers, and employees.

## **Professional Activites**

Fred is a member of the State Bar of California, the District of Columbia Bar, and the Bar Association of San Francisco. He is a former member of the Court of Federal Claims Bar Association's Board of Governors, a former Chair of the Bar Association of San Francisco's Tax Section, and a former member of the Mill Valley Fall Arts Festival Board of Directors.

# **Publications & Speaking Engagements**

- Speaker, "Growing Season Series: Part 1 Contracts and Negotiation Strategies," Napa Valley Grapegrowers (May 2020)
- Speaker, "Deposition Process From an Attorney's Point of View," 2019 Legal Professional Educational Workshop (February 16, 2019)

### **Education**

- J.D., cum laude University of Michigan Law School (2002)
- B.A., George Washington University (1999)