

# Special Report

## Bankruptcy Tax Specialists in the Nation's Major Law Firms

Firm	Bankruptcy Tax Attyn.	Senior Bankruptcy Tax Partners		Recent Representative Clients
<b>Akin Gump Strauss Hauer &amp; Feld</b> New York, NY (212) 872-1000 www.akingump.com	10	Howard Jacobson Patrick Fenn Stuart Leblang Doug Killip	Dan Micciche Robin Schacter Thomas Weir	Creditors' committees in Washington Mutual, Nortel Networks, General Growth Properties, TOUSA, and Quebecor. Creditors in Tribune, Lyondell Chemical, and Refco. Debtors in American Media, TerreStar, Trident, Edge Petroleum, and Foothills Resources.
<b>Andrews Kurth</b> Houston, Dallas, New York (713) 220-4200 (Houston) www.andrewskurth.com	7	Andrew Feiner (New York) Thomas Ford, Jr. (Houston) Thomas R. Popplewell (Dallas)		Six Flags Inc. (debtor's special tax counsel); Pilgrim's Pride (creditors' comm.); Fairpoint (creditors' comm.); Lexington Precision (creditors' comm.), Primus Telecommunications (ad hoc creditors' bondholders comm).
<b>Bracewell &amp; Giuliani</b> Houston, TX (713) 223-2300 www.bgllp.com	4	Lance Behnke Elizabeth McGinley	James Reardon	Creditors of Greektown Casinos, Erickson Retirement Communities, Griffin Coal, Tribune Company, Centro Properties Group, Boston Generating, Crescent Resources, Arrow Air, and Trico Marino Group.
<b>Cadwalader, Wickersham &amp; Taft</b> New York, NY (212) 504-6000 www.cadwalader.com	21	Linda Z. Swartz Adam Blakemore Mark P. Howe	David S. Miller Richard M. Nugent Gary T. Silverstein	LyondellBasell; Xerium; Caribbean Petroleum; St. Vincent's Medical; Northwest Airlines; US Treasury (CIT, GM, Chrysler); Icahn Global (Blockbuster); JPM (Centro Properties and Station Casinos); Citigroup (Lehman), Merrill Lynch (Fred Leighton and BLB Mgmt.), and others.
<b>Davis Polk &amp; Wardwell</b> New York, NY (212) 450-4000 www.davispolk.com	13	Samuel Dimon Kathleen L. Ferrell Michael Mollerus	Rachel D. Kleinberg Neil Barr	Federal Reserve Bank of New York in transactions involving AIG. Ford, Frontier Airlines, JPMorgan in Tribune, C-BASS and Delphi. Joint administrators and liquidators of Lehman Brothers International and its U.K. Lehman affiliates, Citi, San Antonio Internacional.
<b>Debevoise &amp; Plimpton</b> New York, NY (212) 909-6000 www.debevoise.com	10	Andrew N. Berg Peter A. Furci Vadim Mahmoudov	Burt Rosen David H. Schnabel	Sea Island Acquisition, LLC, (Oaktree Capital Management, L.P., Avenue Capital Group, The Anschutz Corporation and Starwood Capital Group), Oriental Trading Company, Syncora Holdings Ltd.
<b>Gibson, Dunn &amp; Crutcher</b> New York, NY (212) 351-4000 www.gibsondunn.com	16	David Rosenauer Paul Issler Jeffrey Trinklein	Art Pasternak David Sinak Dora Arash	Represents Wilmington Trust in connection with GM bankruptcy; represented new equity investors in connection with restructuring of Trident Resources; represents major stockholder of Solyndra in its financial restructuring.
<b>Kirkland &amp; Ellis</b> Chicago, IL (312) 862-2000 www.kirkland.com	20	Todd Maynes Gregory Gallagher	Steven Clemens Thomas Evans	Tronox, Chemtura, Visteon, The Great Atlantic & Pacific Tea Company, Corus Bankshares, The Reader's Digest Association, Financial Guaranty Insurance Company, MSR Resort Golf Course, Innkeepers USA Trust, Neff, U.S. Concrete, South Bay Expressway, Appleseed's, and others.
<b>Kramer Levin Naftalis &amp; Frankel</b> New York, NY (212) 715-9100 www.kramerlevin.com	7	Barry Herzog Howard J. Rothman	Maria T. Jones	Significant recent creditors' committees representations include Motors Liquidation Corp. (old GM), Capmark Financial Group, and Smurfit Stone Container. Represented a large creditor in restructuring of Appleseed's Intermediate Holdings. Represented St. Vincents (debtor).
<b>Milbank</b> New York, NY (212) 530-5100 www.milbank.com	3	Dale Ponikvar Russ Kestenbaum Bruce Kayle	Andrew Walker Mark Regante	Recent representative clients: Lehman Committee; secured lenders in Lyondell, bank lenders in Capmark; debtors in Protostar, PCAA, and Stations Casino, among others; bonds in Nortel.
<b>Morrison &amp; Foerster</b> New York, NY & San Francisco, CA (212) 468-8000 www.mofo.com	6	Thomas A. Humphreys Robert A.N. Cudd Stephen Feldman		Official Creditor Committee - Amba; Official Creditor Committee - FGIC.
<b>Sidley Austin</b> New York, NY (212) 839-5300 www.sidley.com	12	Suresh T. Advani Laura M. Barzilai	Ivy H. Jones David C. Miller	Blackrock, Budget Rent A Car Corporation, Drawbridge, Federal-Mogul Corporation, Fortress, Meridian Automotive Systems, Merisant, MI Developments, Northstar, Owens Corning, Pliant, RH Donnelley, Smurfit-Stone, Tribune, WestLB AG, Ambac Assurance Corporation.
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b> New York, NY (212) 735-3000 www.skadden.com	42	Michael Beinus Kenneth Betts Katherine Bristor Stuart Finkelstein Cliff Gross	Moshe Kushman André LeDuc David Levy Maxwell Miller David Rievman	Access Industries (for LyondellBasell), Capital Trust, Centro Properties, Paul Allen and Vulcan Inc. (as principal shareholder of Charter Communications), the equity committee of Chemtura Corp., CIT Group, Delphi Corp., Hartmarx, Interstate Bakeries, Jackson Hewitt Tax Service, Mark IV Industries/Dayco Products, MGM, and others.
<b>Squire, Sanders &amp; Dempsey</b> New York, NY (212) 872-9800 www.ssd.com	10	Terrence G. Perris Alan S. Doris Robert J. Eidnier	James D. Gray Eliot L. Kaplan	AmFin Financial (debtor), Coyotes Holdings (debtor), EuroFresh (debtor), Fulton Homes (debtor), Mercedes Homes (debtor), Rubicon US REIT (debtor), Station Casinos (debtor/special board committee counsel), US Bank, Comerica Bank
<b>Sullivan &amp; Cromwell</b> New York, NY (212) 558-4000 www.sullcrom.com	4	Ronald E. Creamer, Jr. Andrew S. Mason	Andrew P. Solomon David C. Spitzer	Fiat/Chrysler; Fairholme Funds, Inc. and Pershing Square Capital Management, LP; Technicolor; First Southern Bancorp, Inc.; AIG; ING; JPMorgan Chase Bank; The Weinstein Company.
<b>Weil, Gotshal &amp; Manges</b> New York, NY (212) 310-8007 www.weil.com	20	Kimberly Blanchard Robert Frastai Larry Gelbfish Stuart Goldring Mark Hoenig	William Horton Martin Pollack Jared Rusman Marc Silberberg Scott Sontag	Ongoing representations include AIG, Blockbuster, Centro Properties, General Growth Properties, Lehman Brothers Holdings, Washington Mutual. Completed restructurings include Advanta, BearingPoint, Crescent Resources, Extended Stay Hotels, General Motors, Magna Entertainment, Nortek, Panolam Intl., Pilgrims Pride, and others. ☐