

Collier on Bankruptcy[®], Sixteenth Edition

Editor and Author Profiles

Collier on Bankruptcy[®], written and edited by leading scholars and practitioners in the field, brings breadth of experience and depth of expertise by this distinguished group. These contributions to *Collier* are why so many—including the courts—have come to rely on this work as the leading authority, making it by far, the most frequently cited treatise on bankruptcy.

LexisNexis is committed to ensuring that **Collier on Bankruptcy** will continue its longstanding tradition of excellence with publication of the new **Sixteenth Edition**.

For more information about *Collier* or its contributors, contact Kent Hanson, at kent.hanson@lexisnexis.com.

Editors-in-Chief

Alan N. Resnick

Alan N. Resnick is the Benjamin Weintraub Distinguished Professor of Bankruptcy Law at Hofstra University School of Law in Hempstead, New York. Professor Resnick, who has taught for more than 25 years, is a nationally recognized authority on bankruptcy law. Professor Resnick is also of counsel to the firm of Fried, Frank, Harris, Shriver & Jacobson LLP, in New York City, where he regularly consults on bankruptcy, insolvency and restructuring matters.



Henry J. Sommer

Henry J. Sommer is a leading authority on consumer bankruptcy law and has litigated many major cases involving bankruptcy, consumer law, civil rights and other issues. He is the Supervising Attorney at the pro bono Consumer Bankruptcy Assistance Project in Philadelphia and formerly served as the head of the Consumer Law Project at Community Legal Services in Philadelphia. Mr. Sommer has also served as a Lecturer-in-Law at the University of Pennsylvania Law School. He is a past president of the National Association of Consumer Bankruptcy Attorneys.



Board of Editors



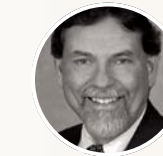
Donald S. Bernstein

Donald S. Bernstein is a partner at the firm of Davis Polk & Wardwell LLP, in New York City, where he specializes in corporate reorganizations and restructurings.



Richard F. Broude

Richard F. Broude has practiced insolvency and bankruptcy law for 25 years, after having taught for five years. He is a member of the National Bankruptcy Conference and American Law Institute, a Fellow of the American College of Bankruptcy and Co-Chair of the Insolvency and Creditors' Rights Committee of the Section on Business Law of the International Bar Association.



Carl M. Jenks

Carl M. Jenks is the coordinator of the New York tax group at Jones Day and divides his time between the firm's New York and Cleveland offices. His practice covers a wide range of federal income tax areas, including bankruptcy, mergers and acquisitions, and tax controversies. His practice also involves extensive representation of privately held companies and venture capital firms, both in Cleveland and in New York.



Richard B. Levin

Richard B. Levin is a partner in Cravath, Swaine & Moore LLP, in New York City. Mr. Levin's practice concentrates on corporate restructuring, insolvency and bankruptcy issues. From 1975 to 1978, Mr. Levin served as counsel to a subcommittee of the House Judiciary Committee and was one of the principal authors of the Bankruptcy Code and the Bankruptcy Reform Act of 1978. Mr. Levin has remained involved in bankruptcy legislative matters as Vice Chair of the National Bankruptcy Conference.

Board of Editors (cont'd.)



The Honorable Bruce Markell

Hon. Bruce A. Markell serves as a United States Bankruptcy Judge for the District of Nevada, in Las Vegas. Formerly, he was the Doris S. and Theodore B. Lee Professor of Law at the University of Nevada, Las Vegas, William S. Boyd School of Law, and was of counsel to the Los Angeles firm of Stutman, Treister & Glatt.



Randy Rogers

Randy Rogers is a partner with the San Francisco office of Winston & Strawn, where he specializes in commercial transactions, debt restructuring and bankruptcy, with an emphasis on agricultural financing and reorganizations.



The Honorable Mary Davies Scott

Hon. Mary Davies Scott served, from 1987 to 2002, as a United States Bankruptcy Judge for the Eastern and Western Districts of Arkansas and, from 1996 to 2002, as a member of the Bankruptcy Appellate Panel for the Eighth Circuit Court of Appeals.



Myron M. Sheinfeld

Myron M. Sheinfeld is counsel to King & Spalding LLP, in Houston, and was one of the founders of Sheinfeld, Maley & Kay PC. He served as Adjunct Professor of Law at the University of Texas School of Law from 1974 to 1991 and has taught as an adjunct professor at the University of Michigan and the University of Houston.



The Honorable A. Thomas Small

Hon. A. Thomas Small has served as a United States Bankruptcy Judge for the Eastern District of North Carolina since 1982; he served as Chief Judge from 1992 to 1999. Formerly, he was Vice President and Associate General Counsel for First Union Corporation.

Contributing Authors

Mark I. Bane

Mark I. Bane is a partner at the firm of Ropes & Gray LLP, in New York City, where he is co-head of the Bankruptcy and Business Restructuring Department.

Gerald C. Bender

Gerald C. Bender is a partner in the New York City office of O'Melveny & Meyers LLP, where he is a member of the Transactions Department. Mr. Bender's practice covers all aspects of financial restructuring, including representations of unofficial and official noteholders' and creditors' committees, institutional investors, secured and unsecured creditors and debtors in out-of-court restructurings and Chapter 11 reorganizations.

Mark A. Broude

Mark A. Broude is a member of the law firm of Latham & Watkins LLP, resident in its New York City office. A member of the Insolvency Practice, Mr. Broude's areas of expertise include business reorganization, creditors' rights, representation of unsecured creditors' committees and bank finance.

Robert T. Brousseau

Robert T. Brousseau is a shareholder in the Dallas law firm of Stutzman, Bromberg, Esserman & Pliifka PC. Admitted to the Texas bar in 1972, he practices in the areas of commercial reorganizations and litigation.

The Honorable Colleen A. Brown

Hon. Colleen A. Brown has served as a United States Bankruptcy Judge for the District of Vermont since 2000. Judge Brown chaired the first Vermont Rule of Law Conference (2008), and previously was a member of the First Circuit Bankruptcy Appellate Panel (2002 – 2003).

G. Eric Brunstad, Jr.

G. Eric Brunstad, Jr. is a partner in the Hartford, Connecticut, office of Dechert LLP, where he focuses on business restructuring and reorganization and white collar and securities litigation. He is widely published, and in addition to his practice teaches bankruptcy, secured transactions, commercial transactions, advanced business reorganizations, and argument and reason at Yale Law School. Mr. Brunstad has worked on more than 35 matters in the U.S. Supreme Court, eight of which he has argued.

The Honorable Kevin J. Carey

Hon. Kevin J. Carey now serves as Chief Judge of the United States Bankruptcy Court for the District of Delaware, having first served as United States Bankruptcy Judge for the Eastern District of Pennsylvania since January 25, 2001. Judge Carey currently serves as co-president of the Delaware Bankruptcy Inn of Court and is a member of the National Conference of Bankruptcy Judges, the American Bankruptcy Institute and the Turnaround Management Association.

The Honorable Leif M. Clark

Hon. Leif M. Clark has served as a United States Bankruptcy Judge for the Western District of Texas since 1987. Prior to his appointment, he was a partner with the firm of Cox & Smith, in San Antonio, Texas. He is the author of well over 200 opinions, many of them seminal decisions on emerging issues in consumer and business bankruptcy.

John J. Dilenschneider

John J. Dilenschneider is of counsel in the Columbus, Ohio, office of Bailey Cavalieri LLC. Between his eight years of service as a United States Bankruptcy Judge and, most recently, six years as Counsel to the Supreme Court of Ohio, he spent over 20 years as a partner at major law firms, representing financial institutions, indenture trustees, utilities, creditors' committees and distressed companies in Chapter 11 and workout matters throughout the United States.

Dennis F. Dunne

Dennis F. Dunne is a partner in the New York City office of Milbank, Tweed, Hadley & McCloy LLP, where he is the head of the Financial Restructuring Group and one of three members of the firm's Global Executive Committee. He has extensive experience in representing debtors and creditors in reorganization cases and out-of-court workouts, including exchange and tender offers, as well as acquirors of financially distressed companies.

Bonnie Glantz Fatell

Bonnie Glantz Fatell is a partner in the Philadelphia and Wilmington, Delaware, offices of Blank Rome LLP, where she concentrates on bankruptcy reorganizations, out-of-court restructurings, and related litigation. She represents parties in all aspects of bankruptcy, including creditors' committees, debtors, institutional lenders, trade creditors, landlords, real estate and equipment lessors, and asset purchasers.

The Honorable Eric L. Frank

Hon. Eric L. Frank serves as a United States Bankruptcy Judge for the Eastern District of Pennsylvania. Prior to taking the bench, Judge Frank had more than 27 years of experience as a bankruptcy practitioner in Philadelphia.

Elliot G. Freier

Elliot G. Freier is of counsel in the Los Angeles office of Irell & Manella LLP. Mr. Freier's areas of expertise include federal and California taxation of corporations, partnerships and individuals, taxation of merger and acquisition transactions, bankruptcy and workout taxation for debtors and creditors, and federal and California tax controversy representation.

Jack Gallagher

Jack Gallagher is a partner in the Labor and Employment Law Department of Paul, Hastings, Janofsky & Walker LLP, based in the firm's Washington, D.C., office. Mr. Gallagher's practice has included a wide variety of litigation, negotiations and counseling on behalf of large employers in virtually all aspects of the employment relationship, with particular focus on collective bargaining and federal court litigation on labor and employment issues and on labor law issues in bankruptcy.

Jon Geier

Jon Geier is a partner in the Labor and Employment Department of Paul, Hastings, Janofsky & Walker LLP, based in the firm's Chicago office. Mr. Geier represents employers in all aspects of labor and employment law, including labor issues in bankruptcy.

Michael A. Gerber

Michael A. Gerber teaches bankruptcy, business reorganizations and contracts at Brooklyn Law School, where he is a Professor of Law and Associate Dean. Prior to joining the Brooklyn Law School faculty, he was in private practice with the firm of Proskauer, Rose, Goetz & Mendelsohn, in New York City.

The Honorable Robert E. Gerber

Hon. Robert E. Gerber has served as United States Bankruptcy Judge for the Southern District of New York since 2000. He has presided over a wide variety of cases, including the bankruptcy of General Motors Corporation. Before his appointment to the bench, Judge Gerber was a partner of Fried, Frank, Harris, Shriver & Jacobson, in New York City, where he specialized in commercial and securities litigation, and, thereafter, bankruptcy litigation and counseling.

Theodore Gewertz

Theodore Gewertz is of counsel to the New York City firm of Wachtell, Lipton, Rosen & Katz, where he has practiced extensively in bankruptcy, bankruptcy litigation and other business litigation.

S. Elizabeth Gibson

S. Elizabeth Gibson is a Burton Craige Professor of Law at the University of North Carolina at Chapel Hill, where she teaches courses in bankruptcy, federal jurisdiction and civil procedure. Following her graduation from law school, she clerked for Judge J. Braxton Craven, Jr. on the U.S. Court of Appeals for the Fourth Circuit and for Justice Byron R. White on the U.S. Supreme Court. She practiced law with the Washington, D.C., firm of Shea & Gardner before beginning her academic career.

Daniel M. Glosband

Daniel M. Glosband is a partner in the Boston office of Goodwin Procter LLP, where his primary areas of practice are insolvency and business reorganization. He served as one of the primary draftsmen of the UNCITRAL Model Law on Cross-Border Insolvency. He also served as one of two primary draftsmen for Chapter 15 of the U.S. Bankruptcy Code.

Michael H. Goldstein

Michael H. Goldstein is a shareholder in the Los Angeles office of Greenberg Traurig LLP, where he focuses his practice on representing debtors, sponsors, bondholders, creditors, committees and purchasers of distressed assets.

The Honorable Allan L. Gropper

Hon. Allan L. Gropper was appointed as a United States Bankruptcy Judge for the Southern District of New York in 2000. Prior to that, he was a member of the law firm of White & Case in New York City and represented clients in connection with many of the nation's largest Chapter 11 cases.

Daniel C. Hagen

Daniel C. Hagen is a partner in the Cleveland office of Jones Day, and co-chairs the firm's employee benefits and executive compensation practice. His experience in bankruptcy and other restructuring matters has covered the full range of benefits and compensation issues in those settings, including terminations of defined benefit and pension plans and negotiations with the Pension Benefit Guaranty Corporation.

Jean E. Hanson

Jean E. Hanson is a partner in the New York City office of Fried, Frank, Harris, Shriver & Jacobson LLP, where she is a member of both the Bankruptcy and Restructuring Department and the Corporate Department. She has been practicing since 1976 in the areas of corporate reorganizations, out-of-court restructurings, securities, capital markets, financings, mergers and acquisitions and corporate governance.

Grover Hartt, III

Grover Hartt, III is the Assistant Chief of the Civil Trial Section, Southwestern Region, in the Department of Justice's Tax Division. He has represented the IRS in numerous large bankruptcies and is a frequent speaker on taxation and bankruptcy issues.

Contributing Authors (cont'd.)

The Honorable Barbara J. Houser

Hon. Barbara J. Houser is a United States Bankruptcy Judge in the Northern District of Texas. Before assuming her current position, Judge Houser was a shareholder of two law firms—Sheinfeld, Maley & Kay PC and Locke Purnell Rain Harrell. Judge Houser is a frequent lecturer and author on insolvency, bankruptcy and debtor-creditor relationships.

Milton B. Hyman

Milton B. Hyman is a partner emeritus with Irell & Manell LLP, in Los Angeles.

Gary L. Kaplan

Gary L. Kaplan is a bankruptcy and restructuring partner in the New York City office of Fried, Frank, Harris, Shriver & Jacobson LLP. Mr. Kaplan has extensive experience in representing debtors and official and unofficial creditors' and equity committees in Chapter 11 cases and out-of-court restructurings.

The Honorable Duncan W. Keir

Hon. Duncan W. Keir is the Chief Judge of the United States Bankruptcy Court for the District of Maryland. He previously served from 1999 to 2002 as the circuit governor for the Fourth Circuit on the Board of Governors of the National Conference of Bankruptcy Judges. Previously, Judge Keir was a partner in Miles & Stockbridge in Maryland.

Brian A. Kilmer

Brian A. Kilmer is a founding partner at Okin Adams & Kilmer LLP in Dallas, Texas. His practice focuses on representing debtors, unsecured creditors' committees and secured creditors in complex Chapter 11 cases in a wide array of industries in jurisdictions such as Texas, Delaware, New York, Michigan, Florida and Louisiana.

Jonathan M. Kushner

Jonathan M. Kushner is a tax partner in the New York office of the Mergers & Acquisition Services group of Deloitte Tax LLP. His practice relates to federal income taxation of mergers and acquisitions, spin-offs and other divisive strategies and assistance to financially troubled corporations with debt restructurings and bankruptcy reorganizations.

David A. Lander

David A. Lander is co-chair of the Bankruptcy and Creditors' Rights Department at Thompson Coburn LLP, in St. Louis. Mr. Lander previously served as Executive Director of Legal Services of Eastern Missouri and as Assistant Professor at St. Louis University Law School, and continues to teach courses in bankruptcy, secured transactions and consumer finance at St. Louis University Law School.

James M. Lawniczak

James M. Lawniczak is a partner in the Cleveland firm of Calfee, Halter & Griswold LLP, where he is the head of the firm's bankruptcy practice. He represents debtors, creditors' committees and secured creditors in bankruptcy proceedings and specializes in corporate turnarounds and insolvency.

Vincent E. Lazar

Vincent E. Lazar is a partner at Jenner & Block LLP, in Chicago, specializing in bankruptcy and corporate restructuring. Mr. Lazar's experience includes representing debtors, trustees and committees, advising pre- and postpetition lenders to insolvent entities, corporate governance disputes, representing clients in connection with "Section 363" sales, successor liability litigation and advising clients with respect to asset acquisitions and divestitures. His diverse range of bankruptcy experience includes involvement in commodity broker, real estate, utility, telecommunications and manufacturing insolvency situations.

Deanne Loonin

Deanne Loonin is a staff attorney with the National Consumer Law Center and the Director of NCLC's Student Loan Borrower Assistance Project. She focuses on consumer credit issues generally and more specifically on student loan, credit counseling and credit discrimination.

William H. Lyons

William H. Lyons is the Richard H. Larson Professor of Tax Law at the University of Nebraska College of Law. Before joining the faculty, he practiced law in Bangor, Maine, from 1973 through 1981. He writes and lectures frequently on federal taxation.

Ralph R. Mabey

Ralph R. Mabey is senior of counsel at Stutman, Treister & Glatt PC, in Salt Lake City. He was a United States Bankruptcy Judge for the District of Utah from 1979 to 1983; his judicial opinions are widely cited by courts and scholars. Past president and chair of the American College of Bankruptcy, Mr. Mabey also serves as a professor at the S.J. Quinney Law School, University of Utah.

The Honorable Margaret Mahoney

Hon. Margaret Mahoney is a United States Bankruptcy Judge for the Southern District of Alabama. She has served in Mobile, Alabama, since December 1993. She has also been a bankruptcy judge in the District of Minnesota and the Southern District of Texas. From 1989 – 1993, Judge Mahoney was a partner in Weil, Gotshal & Manges, working in the Houston and Dallas offices.

Samuel R. Maizel

Samuel R. Maizel is a shareholder in the Los Angeles office of Pachtulski Stang Ziehl & Jones LLP. He specializes in complex commercial law and bankruptcy matters and related appeals, with an emphasis in the health care industry.

The Honorable Robert A. Mark

Hon. Robert A. Mark was appointed as a judge for the United States Bankruptcy Court for the Southern District of Florida in 1990. From September 1999 through September 2006, he served as Chief Judge. Prior to his appointment to the bench, Judge Mark served as head of the bankruptcy department of the Miami firm now known as Stearns, Weaver, Miller, Weissler, Alhadeff & Sitterson.

Marvin S. Michelman

Marvin S. Michelman, CPA is a Firm Director at Deloitte Tax LLP in the Tax Controversy Services area. He has over 34 years of experience as an expert on information reporting and IRS practice and procedure.

Gerald F. Munitz

Gerald F. Munitz is a partner in the Chicago law firm of Butler Ruben Saltarelli & Boyd LLP, focusing exclusively on commercial insolvency law, including the extensive representation of debtors, secured creditors, unsecured creditors and special interests such as lessors and purchasers of property of the estate. Formerly, Mr. Munitz was associated with the firm of Goldberg Kohn and was the senior bankruptcy partner at Winston & Strawn. In 2004, he was named a "Bankruptcy Legend" by the National Conference of Bankruptcy Judges.

George R. Nelson

George R. Nelson, Esq. retired from the New York office of the Mergers & Acquisitions Services group of Deloitte Tax LLP in 2008. Prior to joining Deloitte & Touche, he was a shareholder at Sheinfeld, Maley & Kay, P.C. in Houston, Texas, where he specialized in tax matters arising in bankruptcy and insolvency situations and headed the firm's tax practice.

The Honorable Randall J. Newsome

Since 1988, Hon. Randall J. Newsome has served as a United States Bankruptcy Judge for the Northern District of California. From 1982 to 1988, he served as a bankruptcy judge in Cincinnati, Ohio. Before his appointment to the bench, he practiced law with the firm of Dinsmore and Shohl in Cincinnati.

Harold S. Novikoff

Harold S. Novikoff is a partner in Wachtell, Lipton, Rosen & Katz in New York City. He has been practicing since 1975 in the areas of bankruptcy and creditors' rights, corporate reorganizations, out-of-court debt restructurings, securities, financial markets and derivative transactions. Mr. Novikoff has written and lectured extensively in the areas of his practice, and is a former chair of the Committee on Bankruptcy & Corporate Reorganization of the Association of the Bar of the City of New York.

Jan S. Ostrovsky

Jan S. Ostrovsky is the clerk of the bankruptcy court in Alaska. He is the former United States trustee for Region 18 (Washington, Oregon, Montana, Idaho and Alaska), serving from 1995 through 2001. While with the United States Trustee Program, he chaired the Director's Advisory Committee (the program's central policy-making body) and the Chapter 11 subcommittee. Mr. Ostrovsky acted as one of the professional fee examiners in the Enron bankruptcies. He has served as adjunct faculty at the University of Washington College of Law, where he taught business reorganization.

Thomas E. Patterson

Thomas E. Patterson is a member of Klee, Tuchin, Bogdanoff & Stern LLP in Los Angeles, practicing exclusively in the area of corporate reorganizations and bankruptcy.

John Rao

John Rao is a staff attorney at the National Consumer Law Center, Inc. Mr. Rao specializes in consumer credit and bankruptcy issues and directs the Center's case consulting services, providing technical assistance and litigation support to attorneys in a wide range of consumer law cases. He also participates in the Center's litigation efforts.

Frederick B. Rosner

Frederick B. Rosner is a partner in the firm of Messana Rosner & Stern LLP, in Wilmington, Delaware, where he practices in the area of bankruptcy law with a focus on debtor's and creditor's rights as well as secured transactions, commercial litigation and general corporate law.

Luis Salazar

Luis Salazar is a shareholder in the Miami office of Greenberg Traurig LLP. He has led the Chapter 11 reorganization efforts of numerous well-known companies, and has also led less well-known reorganizations, work outs and financial negotiations on behalf of clients in the aviation, real estate, money-wiring, auto, food service, manufacturing, and entertainment fields. Mr. Salazar is the Director of Florida's Turnaround Management Association.

Brad Eric Scheler

Brad Eric Scheler is a senior partner in the New York City office of Fried, Frank, Harris, Shriver & Jacobson LLP and chairman of the firm's bankruptcy and restructuring department. His practice includes representing clients in both in-court and out-of-court restructurings and in connection with the rehabilitation of financially distressed businesses.

The Honorable Barry S. Schermer

Hon. Barry S. Schermer is a United States Bankruptcy Judge for the Eastern District of Missouri and a judge of the Bankruptcy Appellate Panel of the Eighth Circuit. He serves as an Adjunct Professor of Law at Washington University School of Law.

The Honorable Brendan L. Shannon

Hon. Brendan L. Shannon is a United States Bankruptcy Judge for the District of Delaware. Before going on the bench, Judge Shannon was a partner with Young Conaway Stargatt & Taylor, LLP in Wilmington, Delaware, where he specialized in representing large, publicly held corporate debtors and creditors' committees in chapter 11 cases.

Edwin E. Smith

Edwin E. Smith is a partner in the Boston office of Bingham McCutchen LLP and is co-chair of the firm's Financial Institutions area. He concentrates his practice in general corporate and commercial law, debt financings, structured financings, workouts, bankruptcies, and international transactions. He actively participated in the drafting of a number of the recent revisions to the Uniform Commercial Code (UCC).

George B. South III

George B. South III is a partner in the New York City office of King & Spalding LLP. Mr. South's practice in the firm's Financial Restructuring Group includes both in- and out-of-court restructurings and the rehabilitation of financially distressed businesses.

Adam P. Strochak

Adam P. Strochak is a partner in the Washington, D.C., office of Weil, Gotshal & Manges LLP, concentrating his practice on corporate restructuring, representing both debtors and creditors in restructuring matters in and out of court. He represents clients in a wide variety of industries on environmental, insurance coverage, and commercial litigation matters, focusing particularly on the intersection of these disciplines with the bankruptcy laws.

Linda Z. Swartz

Linda Z. Swartz is the co-chair of the tax department at Cadwalader, Wickersham & Taft LLP, in New York City, and the chair of the firm's Technology Strategic Planning Group. Her practice focuses on global mergers and acquisitions, spin-offs, joint ventures, restructurings and bankruptcies, and foreign tax planning strategies. She also has considerable experience advising clients on financings, derivative transactions, and executive compensation issues.

The Honorable Maureen A. Tighe

Hon. Maureen A. Tighe is a United States Bankruptcy Judge for the Central District of California. Prior to her appointment to the bench in 2003, she was the United States Trustee for the Central District of California for five years. From 1988 to 1998, Judge Tighe was an Assistant United States Attorney in Los Angeles specializing in the prosecution of financial crime, including bankruptcy and consumer frauds.

Jane Lee Vris

Jane Lee Vris is a partner in the New York City office of Vinson & Elkins LLP. Prior to joining Vinson & Elkins, she was a founding partner of a New York-based bankruptcy boutique firm. Before that, she was a partner at Wachtell, Lipton, Rosen & Katz. She has represented creditors' committees, large financial institutions and buyers in some of the largest Chapter 11 cases of the last two decades.

Mary Jo Wiggins

Mary Jo Wiggins is Associate Dean and Professor of Law at the University of San Diego School of Law. A member of the faculty since 1990, Professor Wiggins writes and teaches in the areas of property, bankruptcy, debtor-creditor law, commercial law, race and law, and legal theory. Before joining academia, Professor Wiggins practiced law in Indianapolis, Indiana, with the law firm of Ice, Miller, Donadio and Ryan, specializing in commercial litigation and bankruptcy law.

Fred T. Witt, Jr.

Fred T. Witt, Jr. is the National Director, Real Estate Tax Services, at Deloitte Tax LLP in Phoenix, Arizona.

The Honorable Judith H. Wizmur

Hon. Judith H. Wizmur is the Chief Judge of the United States Bankruptcy Court of the District of New Jersey. Following several years of private practice, she served as an Administrative Law Judge and a Workers' Compensation Judge in the state of New Jersey.

For more information about *Collier* or its contributors, contact Kent Hanson, at kent.hanson@lexisnexis.com.



The most respected name
in bankruptcy law research for
over 100 years, ***Collier on Bankruptcy***.

Order these related *Collier* titles—

Collier Bankruptcy Practice Guide Pub. #00200, ISBN 9780820512006

Collier Pamphlet Edition Pub. #00221, ISBN 9781422429365

Collier Real Estate Transactions and the Bankruptcy Code Pub. #00131, ISBN 9780820520346

Collier Lending Institutions and the Bankruptcy Code Pub. #00119, ISBN 9780820511191

Find these titles and more at the LexisNexis® Store: www.lexisnexis.com/store

LexisNexis and the Knowledge Burst logo are registered trademarks of Reed Elsevier Properties Inc., used under license.
Collier on Bankruptcy is a registered trademark of Matthew Bender & Company, Inc.
© 2009 LexisNexis, a division of Reed Elsevier Inc. All rights reserved. OFF00549-0 0909

