



## **Ian J. Gazes**

### **Gazes LLC, Attorneys at Law**

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I have served as a fiduciary and legal counsel to fiduciaries in multiple industries over the last thirty years. In addition I am a SEC receiver in the Southern District of New York. Below are several notable “mega” and middle market cases where I served as trustee or counsel to the trustee and receiver:

- Enron
- Amerindo Investment Advisors, Inc. *et al.*
- Bethlehem Steel Corporation
- ANC Rental Inc. (Alamo/National rent a car)
- Iridium
- U.S. Office Products
- PSINet Inc.
- Fortunoff
- Toscana Inc.
- Newmark & Lewis
- Communications Dynamics Inc.
- Autotech Leasing Services LLC
- Charter Financial Securities
- American B&T
- Fortunoffs
- Parkway Hospitals
- WJB Capital

In the *Charter Financial Securities* case, Mr. Gazes liquidated assets, reconciled thousands of customer accounts and was the principal party acting as liaison between the estate and the customers. As the chapter 7 trustee in the American B&T case, Mr. Gazes liquidated the bank’s customer accounts, resulting in a 100% distribution to the customers.

In the *Enron* cases, Mr. Gazes is the trustee for the 90-Day Severance Employee Fund managing over 25

litigation claims and acted as liaison between the committee and the former employees.

In the *Autotech Leasing* cases, Mr. Gazes served as the chapter 7 operating trustee. As chapter 7 trustee, Mr. Gazes liquidated over 6,000 leases and recovered in excess of \$90M from the liquidation of assets and litigation settlements against such entities as Bombardier Capital, Banco Popular, Sovereign Bank, GECC and Ford Motor Credit. He has also examined and reconciled hundreds of claims and managed over 3,000 leases.

In addition to serving as a trustee, Mr. Gazes has acted as counsel to the trustee for various liquidating trusts including in the cases of *Bethlehem Steel Corporation*, *ANC*, *PSINet*, *Iridium*, *US Office Products* and *Communications Dynamics Inc.* In such role, Mr. Gazes managed thousands of avoidance actions, and assisted the various liquidating trustees in claims reconciliation and related matters.

In the Amerindo cases pending in the Southern District of New York, Mr. Gazes serves as the receiver whose principal task was to investigate and liquidate recovered assets consisting of securities, private and public. Mr. Gazes efforts realized recoveries of over \$50M, which will result in a 100% dividend payment of allowed claims.

Mr. Gazes continues to receive appointments as an operating Chapter 11 trustee. Mr. Gazes is known by the Courts to resolve the most difficult cases and has an excellent reputation among colleagues and the Judges. The Chapter 11 cases concern a variety of industries including but not limited to real estate, schools, and entertainment.

Mr. Gazes is admitted to practice in the State Courts of New York and Georgia, and the United States District Courts for the Southern and Eastern Districts of New York, Northern District of California, Northern District of Georgia, and the Second Circuit Court of Appeals. Mr. Gazes is a certified mediator on the Panel of Mediators for the Bankruptcy Court for the Southern District of New York. In addition, Mr. Gazes has served as an adjunct professor at Columbia University, EMBA

program, and has been a guest lecturer at the New York University Business School.

Mr. Gazes is a member of the American Bar Association, American Bankruptcy Institute, National Association of Bankruptcy Trustees, New York State Bar Association, Association of the Bar of the City of New York and *Insol.*

Mr. Gazes received a B.B.A. from George Washington University and a J.D. from Potomac School of Law.