

Ian J. Gazes, Esq.
Gazes LLC
151 Hudson Street
New York, NY 10013
(212) 765-9000
ian@gazesllc.com
www.gazesllc.com

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<u>I. Profession</u>	<u>Accrediting Agency or Jurisdiction</u>	<u>Date of Admission</u>
Attorney	State Bar of Georgia	1979
	State Bar of New York	1985
	United States District Court	
	Southern District of New York	1985
	Eastern District of New York	1985
	Northern District of Georgia	1979
	Northern District of California	1981

<u>II. Professional Organization</u>	<u>Number of Years</u>	<u>Active/Inactive</u>
American Bar Association	28	Active
Nat'l Assoc. Bankruptcy Trustees	22	Active
Bankruptcy Bar Association	22	Active
New York State Bar Association	22	Active
Georgia State Bar Association	28	Inactive
New York County Lawyers Association	22	Active

III. General professional experience:

Ian J. Gazes primarily acts as pre and post confirmation trustee in mega cases such as Enron, where he serves as the trustee for the 90-Day Severance Employee Fund. Ian Gazes is also appointed as a chapter 11 operating trustee and examiner in pending cases. In addition the firm, Gazes LLC, is retained to prosecute chapter 5 claims including but not limited to avoidance actions in mega cases such as Bethlehem Steel, ANC Rental Inc. (Alamo/National rent a car), PSINet Inc., Iridium, and U.S. Office Products. Ian Gazes has been qualified as an expert in preference cases.

Ian J. Gazes is a member of the panel Trustee for the Office of the United States Trustee in the Southern and Eastern Districts of New York and has served as trustee in cases such as Fortunoff, Newmark & Lewis, Charter Financial Securities, American B & T, Parkway Hospitals and WJB Capital. Ian Gazes also acts as a receiver in connection with SEC related cases such as Amerindo Investment Advisors Inc.

IV. General experience:

Gazes LLC provides legal services for all constituencies in bankruptcy cases, representing litigation trusts, debtors, creditors, and Chapter 7 and 11 trustees. In addition, the firm is retained to serve as a disbursing and claims reconciliation agent.

In July 1998, the firm was retained to represent the trustee for the liquidation trust ("Trust") created in the Alliance Entertainment chapter 11 case. In conjunction with this representation, the firm commenced 125 avoidance actions arising under Chapter 5 of the Bankruptcy Code, as well as numerous related actions arising under common law contract and fraud theories. In less than two years, the firm successfully prosecuted, or settled, all such actions, and collected -- on average -- approximately 75% of the net preference claim asserted, which resulted in unsecured creditors realizing 4x the amount projected for recovery in Alliance's chapter 11 plan of reorganization.

In October 2001, the firm -- based in large measure on the results achieved in Alliance -- was retained by the Debtors in Iridium Operating LLC's chapter 11 case, and asked to commence approximately 165 avoidance actions on behalf of the estate.

In January 2002, the firm was retained to the litigation trust in the U.S. Office Products' chapter 11 case, and asked to commence approximately 3,700 avoidance actions on behalf of the trust.

In July 2002, the Firm was retained to the litigation trust in the PSINet chapter 11 cases, and asked to commence approximately 4,000 avoidance actions on behalf of the trust.

Thereafter the firm was retained in such mega cases as Bethlehem Steel, ANC, Communications Dynamics Inc. and Horsehead. The majority of the firm's work is referred from large well established firms.

Ian J. Gazes has had extensive experience in the bankruptcy arena and, as noted above, in litigating multiple avoidance actions in "mega cases". The firm has been very successful because our operation is streamlined, efficient and practicable in connection with the litigating of multiple actions, and is well regarded in the bankruptcy community.

Ian J. Gazes serves as a distinguished member of the Panel of Trustees for the Office of the United States Trustee for both the Southern and Eastern Districts of New York since 1991. In his capacity as trustee, he has served as a Chapter 7 Trustee in thousands of cases, including Newmark & Lewis, formerly one of the largest regional electronic equipment retailers in the northeast region, Autotech Leasing Services LLC, et al., one of the country's largest automobile leasing companies, and Toscani, Inc., which was the largest glassware manufacturer and distributor in the northeast, and Fortunoffs. Ian J. Gazes is a certified mediator and has worked as an adjunct professor at Columbia University, EMBA program, and as a guest speaker at the business school for New York University.

V. Mediation training:

USBC-SDNY sponsored training by Endispute, 19.5 hours.