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IWIRC Communications  
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IWIRC Communications  
Vice Chairman  
Senior Manager,  
EisnerAmper, LLP



**Judy Elkin**  
IWIRC Chair  
Partner,  
Bankruptcy and Business  
Restructuring  
Haynes and Boone

## FROM THE CHAIR

*Judy Elkin, Haynes & Boone*

Dear Friends and Colleagues:

Three words: **Cost Benefit Analysis.**

A common legal concept: Do the benefits of an undertaking outweigh the costs. In bankruptcy cases, where every dollar spent comes out of creditor recoveries in one way or another, it is the analysis the bankruptcy court uses in approving settlements and the analysis creditors use in deciding whether to vote for a plan or oppose it.

It is the same analysis each of us makes in deciding whether to join a professional organization. Do the benefits of membership justify the cost? What's in it for us?

Consider this: In 2010, women represented 15 CEO spots of Fortune 500 companies, and 28 of the Fortune 1000. Moreover, only 15% of the members of the boards of Fortune 500 companies were women. The percentage of women equity partners in AmLaw 200 law firms has remained at approximately 15% -- unchanged over the last five years. More disappointing, women are either not credited with rainmaking at most firms or bear a disproportionate brunt of intra-firm rainmaking credit disputes.<sup>1</sup> These statistics are sobering, especially in light of the fact that over the last 30 years, the percentage of women in law school and business school has increased to near parity.

IWIRC was formed for the purpose of providing a safe haven environment for women to learn how to network and to give younger women access to more experienced women in the insolvency professions. Networking and mentoring were the cornerstones of IWIRC's foundation when it was formed, and they are still IWIRC's greatest strengths. The more we can meet and learn from each other, the greater our skill set will be in other networking environments and in other professional organizations, and these skills will enable us to better provide for our clients and contribute to our firms.

But we can only truly benefit from an organization if we are willing to give back to it. A volunteer organization is only as strong as its members. Volunteer for a network committee, volunteer to put develop and speak at programs, form a network in your area if one does not already exist, and most of all, just get out there -- in your professional community and in your community generally.

During this holiday season, I urge you to do the math and give yourself a gift. Renew your IWIRC membership, encourage other insolvency professionals to join IWIRC, and then give IWIRC the gift of you -- come to IWIRC events, volunteer and be proactive. The \$225 annual fee is nominal -- especially when

*(continued)*

connecting women worldwide

International Women's Insolvency and Restructuring Confederation

[info@iwirc.org](mailto:info@iwirc.org) / [www.iwirc.org](http://www.iwirc.org) / [Facebook](#) / [Twitter](#) / [LinkedIn](#)  
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IWIRC PMB 130 / 10332 Main Street / Fairfax, Virginia 22030-2410 USA

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The International Women's  
Insolvency and Restructuring  
Confederation E-Newsletter

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December 2010

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## EVENTS

**Tuesday, January 11, 2011**  
[Canada Network An Evening  
with the Commercial List](#)

**Thursday, March 31, 2011**  
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[IWIRC's Fall Conference in Con-  
junction with NCB!](#)

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There is still time to become a  
2011 sponsor. For more infor-  
mation see page [9](#)

you consider what you have paid for your education to get you to this point in your career. The rewards are immeasurable.

–All the best for a wonderful holiday season and a happy, healthy and prosperous New Year.

Judy

*1. Report on the Fifth Annual National Survey on Retention and Promotion of Women in Law Firms, prepared by The National Association of Women Lawyers and The NAWL Foundation, October 2010. The full report may be accessed at [www.nawl.org/Assets/Documents/210+Survey.pdf](http://www.nawl.org/Assets/Documents/210+Survey.pdf).*

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## **A VIRTUAL COFFEE WITH PAGE LONDREY, TRANZON FOX**

*By: Brittany Teal, AlixPartners*

### **How did you become involved in IWIRC?**

A high percentage of Tranzon Fox's work selling real estate is restructuring/ insolvency related. Many of the female bankruptcy attorneys in Richmond are members of IWIRC. I had heard about IWIRC and contacted one of the board members and immediately became involved. It has been a great organization for me professionally and personally.

### **What are the day-to-day functions of an auctioneer?**

I am not a licensed auctioneer. However, Tranzon Fox is a real estate auction firm. Day-to-day I generally work with individuals in need of assistance with restructuring or work-out related situations. My clients consist of bankers, their borrowers in need and the attorneys that represent each. I am regularly engaged to assist with real estate dispositions both inside and outside of bankruptcy. It is also my responsibility to follow-up with individuals who inquire about a property we are auctioning. At any given time, I may be working on 1 to 4 sales. I could have anywhere from 20 to 200 or 300 inquirers depending on the appeal of the asset.

The "auction day" is really a very small part of what I do. The work involved leading up to the auction is actually the most crucial part to insure success.

### **Is there a set path for becoming an auctioneer?**

There really is not a set path for getting into the real estate auction business. My husband has been in the business for twenty years. I recognized that while there are many female bankruptcy attorneys, the workout industry as a whole is largely male dominated. I felt this was a niche that I could fill.

### **What have been your most rewarding experiences in your career?**

Being part of disposition strategies is often difficult. People in these situations are hurting financially and emotionally. When we are able to help them get out of a tough situation it is a great feeling.

### **Any other interesting tidbits that you would like to add?**

It's been a tough real estate market over the last two years. Even when we are successful, clients are typically not doing cartwheels over pricing. We have however, been able to grind it out and get things done. In the last 90 days, we have seen an upswing in buyer interest. Bidder turn out and pricing are improving. This is really encouraging!

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## **UNVEILING THE MYSTERY OF FORENSIC ACCOUNTING**

*By: Marion Hecht, and MaryEllen Redmond of Goodman Solutions, LLC-Forensic, Litigation & Valuation  
This article has also been published at [www.accountingtoday.com](http://www.accountingtoday.com)*

Forensic accounting has become a "hot" topic in recent years due to the increase in high profile cases of companies and individuals charged with corruption and fraud. The accounting scandals at Enron, WorldCom, and others shocked the world and exposed the great potential for deceit that can accompany blind corporate greed. More recently, the financial crisis has exposed a vast number of fraud schemes, most notably Bernie Madoff's multi-billion dollar Ponzi scheme. Forensic accountants are tasked, among other things, with piecing together the financial puzzle after the fallout of such scandals. They rebuild entire financial systems,



Page Londrey



Marion A. Hecht

uncover financial statement fraud, trace funds, discover hidden assets, and more. These scandals, and the subsequent investigations and trials that followed, have given the general public a glimpse into just one of many areas of forensic accounting. This article will grant the reader a brief survey of the full spectrum of forensic accounting, and explain what forensic accountants do and how they do it.

### **Background and Definition**

Forensic accounting is the integration of accounting and auditing skills with investigative techniques and professional skepticism<sup>1</sup>. Alan Zysman, a noted forensic accountant since 1987, states “[f]orensic accounting’ provides an accounting analysis that is suitable to the court which will form the basis for discussion, debate and ultimately dispute resolution.”<sup>2</sup> Typically the work prepared by a forensic accountant, or fraud examiner, is done in anticipation of litigation<sup>3</sup> and therefore it must be of such a quality that it can withstand scrutiny by attorneys, judges and juries<sup>4</sup>. A fraud examiner often serves as an expert witness and will testify as to his/her findings with respect to an investigation.

To many people the differences between a forensic accounting investigation and an audit may be unclear. The Statements on Auditing Standards No.1, guidelines for audits, states:

“The auditor has a responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Because of the nature of audit evidence and the characteristics of fraud, the auditor is able to obtain reasonable, but not absolute, assurance that material misstatements are detected. The auditor has no responsibility to plan and perform the audit to obtain reasonable assurance that misstatements, whether caused by error or fraud, that are not material to the financial statements are detected.”<sup>5</sup>

Because an auditor’s role is focused on reasonable assurance that financial statements are free of material misstatements, they test financial transactions on a sample basis. An auditor reviews the books and records for reasonableness. A detail review of the nature of every transaction is not the goal of an audit. However, in a forensic accounting investigation materiality is not a factor and does not impact the scope, and generally sample testing is not done. A review of all records for a time period is typically performed to determine trends and identify patterns. Transactions of all sizes can be reviewed, in fact, even the smallest transactions can lead a fraud examiner to a potential fraudulent scheme. A fraud examiner can make recommendations and propose corrective actions if a fraud scheme is identified, or if there is a high inherent risk for fraud. Also, in an audit the financial statements are the responsibility of management and therefore management is relied upon to provide data and answers for the auditors. Forensic accountants possess a strong sense of professional skepticism and require original documentation to substantiate facts and circumstantial evidence to form opinions.

The need for forensic accountants often times is reactionary, in that they are sought by companies and individuals when there is a “potential perceived or real financial loss or risk of loss” (Bologna). This perception of loss could originate from a whistleblower letter, observed suspicious activity or risk of potential litigation. The fraud examiner conducts an investigation documenting the who, what, when, where, and how of financial transactions. During the investigation source documents of all kinds may be reviewed to include bank statements, checks, tax returns, payroll records, general ledgers, and documents produced by third parties. Fraud examiners will also interview people to get a better understanding of the possible impropriety being investigated.

### **History of Forensic Accounting**

The field of forensic accounting is not a new concept, though it has grown in popularity in recent years. The basis of this field is founded on understanding the mind of the fraudster in order to understand why frauds are committed. Donald Cressey, a sociologist and criminologist in the 1940’s became a leader in understanding fraudsters and why they do what they do. Cressey wrote, “Theft of the Nation,” a treatise on la Cosa Nostra and he was widely known for his studies in organized crime. Cressey first gained notoriety in this field while completing his PhD dissertation on embezzlers, while at Indiana University. Cressey interviewed nearly 200 incarcerated individuals charged with embezzlement and from his research, Cressey developed The Fraud Triangle.

The Fraud Triangle states that there are three factors that must be present for fraud to occur;

pressure, opportunity and rationalization. An employee faced with immediate financial needs may feel pressure to relieve the financial burdens facing him/her. Often, this financial need is secret and the employee feels anxiety to solve his or her problems quickly and quietly. Once in this perceived dire situation, an employee may then identify an opportunity to commit a fraud without the fear of being caught at his/her place of employment. He/She may rationalize that the motivation for committing a fraud is that his/her needs outweigh the cost to the employer or he/she is entitled to take assets due to a perceived unjust treatment. Often frauds spiral out-of-control as the need to conceal the crime grows.

### **Skills Needed and Industries Served by Forensic Accountants**

Forensic accountants, or fraud examiners, have a unique skill set that enables them to do the type of work they do. These individuals often times have credentials such as CPA (Certified Public Accountant), CFE (Certified Fraud Examiner) or CFF (Certified in Financial Forensics) that help them obtain and hone the skills they need to do this work. As we've already discussed professional skepticism is one of these traits. Fraud examiners must be able to identify the financial issues in question. If cash is disappearing, the examiner must be able to identify potential fraud schemes that may be occurring within the organization to determine proper investigative techniques to be used. An examiner must have knowledge of investigation techniques and methods of discovery. In an investigation many types of documents are needed and an examiner must be able to identify what should be requested and from whom. Also, during investigations it is helpful to interview those knowledgeable of the issues at hand. An examiner must be skilled in interview techniques to gain the trust of interviewees and to learn as much information as possible. Because in most circumstances a forensic accountant's work will be used in court, a forensic accountant must have an understanding of rules of evidence. When evidence is received it is important to maintain proper chain of custody, and to obtain the evidence from the proper channels in order to maintain confidentiality. A fraud examiner must also be able to interpret the financial information they receive. Documents from general ledgers, invoices and even third party documents must be analyzed to determine their relevance and significance to the issues at hand. Once an investigation is completed, the work is not useful to the client if the forensic accountant cannot clearly present his/her findings. Reports must be written describing to the client documents reviewed, steps taken during the investigation, and what the findings were. These reports are often submitted to judges, opposing counsel, and opposing experts and must clearly and persuasively present the facts. The culmination of a forensic accountant's role in an investigation is serving as an expert witness and providing testimony at trial. The forensic accountant must state the facts of the investigation in an understandable way to the judge, jury and opposing counsel.<sup>6</sup>

The work of forensic accountants is widely varied as is their client base. Forensic accountants are engaged to trace assets such as cash or real estate or they may be engaged in the identification of undisclosed assets. They may work on receivership cases or bankruptcies. Often times forensic accountants are brought in to calculate damages for lawsuits or to value a business under dispute in a divorce proceeding. They may investigate suspected fraudulent activity, or participate in implementing fraud prevention methods at a business.

Forensic accountants are often hired by litigators, but they are also hired by companies and individuals. During investigations, forensic accountants have the opportunity to work with people in a range of fields to include tax accountants, auditors, and economists. In some investigations, forensic accountants may work side-by-side with law enforcement and government agencies to achieve an end goal, whether that is to complete an investigation or to gather information to present to a grand jury.

### **Examples of Investigations**

The following are examples of cases investigated which demonstrate skills needed and types of industries forensic accountants work with.

A large NGO received a whistle blower letter regarding its CEO's involvement in potential fraudulent activity. Because allegations against the CEO could have disastrous effects on donations the NGO received, it decided to hire a forensic accountant to verify the merit of the accusations. As the forensic accountants, we interviewed members of the audit committee, the CFO, and individuals who worked closely with the CEO. We gathered and analyzed documents from the company as well as publicly available information. Upon review of corporate credit card statements, we observed potential abuse of the corporate account by the CEO

including personal vacations, meals and entertainment. We noted there were no controls over the spending of the CEO and no one reviewed the CEO's credit card statements. Upon further research it was discovered that unbeknownst to the audit committee, the CEO was receiving a salary from an associated NGO for unnamed services. Our investigation into spending of the NGO, as approved by the CEO, also reflected a series of contracts entered into with friends and associates who provided services to the NGO for inflated prices. Our analysis brought to light these serious issues and allowed the audit committee to assess and handle the situation. Our analysis also demonstrated how the lack of internal controls had enabled the CEO to take advantage of the NGO.

In spring 2005, an entrepreneur in the business of buying and flipping foreclosure properties filed a Chapter 11 bankruptcy seeking protection under the bankruptcy laws. By order of the Bankruptcy Court in late summer of 2005 the case was converted to a Chapter 7 bankruptcy and a Trustee was appointed to administer the estate. We were hired to assist the Trustee in locating assets of the estate, as insignificant assets were declared in the debtor's bankruptcy filings. During our investigation, we prepared subpoenas to numerous companies including banks, substitute trustees, auction houses, title companies and mortgage companies. Through our research we uncovered a scheme in which the debtor engaged in purchasing and flipping properties bought at foreclosure auction in an attempt to hide the true nature of the transactions. We identified over 250 fictitious entities used to purchase properties and ultimately obfuscate assets from the Trustee. Profits from the sale of properties were concealed under the guise of substitute purchasers and also through hundreds of fictitious bank, brokerage, and other accounts. We continue to assist the Trustee in documenting to the Bankruptcy Court those sham entities in which properties were purchased nominally in alter egos intended to conceal the true ownership of the property. To date, we have assisted the Trustee in recovering in excess of over \$10 million in property and cash.

Marion Hecht, CPA, CFE, CIRA, CFF, MBA, Managing Director; and MaryEllen Redmond, CPA, CFE, Manager, are forensic accountants with Goodman Solutions, LLC-Forensic, Litigation & Valuation, a subsidiary of Goodman & Company. They and the forensic team are frequently asked to investigate, document and testify regarding allegations of employee and financial statement fraud, misappropriation of assets, piercing the corporate veil, professional negligence and assisting attorneys with commercial litigation, divorce, and bankruptcy matters.

1. Zysman, A. (n.d). *What is Forensic Accounting? In Forensic Accounting Demystified.*  
Retrieved July 13, 2010, from <http://www.forensicaccounting.com/one.htm#start>.

2. Zysman

3. Wells, J. T. (2002). *The "F-Word" By Another Name.*

Retrieved July 13, 2010, from <http://www.acfe.com/fraud/view.asp?ArticleID=34>.

4. Bologna, Jack, Robert Lindquist, and Peter Jones. *Fraud and corruption in public services.* Gower Publishing Company, 2004. Print.

5. AICPA, *Statement on Auditing Standards (SAS) No. 1, AU Section 110.02*

6. Bologna, Jack, Robert Lindquist, and Peter Jones. *Fraud and corruption in public services.* Gower Publishing Company, 2004. Print.

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## **IWIRC CORPORATE RATE STRUCTURE AVAILABLE JANUARY 1, 2011!**

In an effort to address budgeting needs of firms with a large number of IWIRC members, the IWIRC Board has approved the following corporate rate structure change:

**Firms with 10-19 IWIRC members, \$200 per member, which is \$25 off the regular rate.**

**Firms with 20-34 IWIRC members, \$175 per member, which is \$50 off of the regular rate.**

**Firms with 35+ or more IWIRC members, \$150 per member, which is \$75 off of the regular rate.**

On January 1, the website will include an online form for corporate renewals. For administrative purposes, we would ask that to the extent possible, you renew all members from your firm at the same time. If you have members who join during the year, please use the corporate rate form instead of the regular "join" form to ensure that the proper rate is applied to the member.

If you have any questions or need additional information, please contact either Shari Bedker or Marcy Gravatt on 703-449-1316, [info@iwirc.com](mailto:info@iwirc.com).

## GREAT OPPORTUNITY! PRIZE IN INTERNATIONAL STUDIES FOR STUDENTS AND YOUNG PRACTITIONERS

Every year, the International Insolvency Institute (III) offers a Prize in International Studies. The III **Prize** is awarded for original legal research, commentary or analysis on topics of international insolvency and restructuring significance and on comparative international analysis of domestic insolvency and restructuring issues and developments. The **Prize** Competition is open to full and part-time undergraduate and graduate students and to practitioners in practice for less than seven years. Entries must not have been published prior to October 2010 and must be available to be posted on the International Insolvency Institute website at [www.iiiglobal.org](http://www.iiiglobal.org).

The Gold Medal winner will be honoured at the III's Eleventh Annual International Insolvency Conference in New York on June 13-14, 2011 and will have expenses and conference registration paid. All Medal Winners and Finalists will also be invited to attend the Conference free of charge. Medal-winning entries will be considered for publication in the *Norton Journal of Bankruptcy Law and Practice* (West), the *Norton Annual Review of International Insolvency* (West) and for inclusion in the *Westlaw* electronic database. Additional details are attached. To view past winning submissions and for further details on submission requirements please see <http://www.iiiglobal.org/iii-prize-in-insolvency.html>

## NETWORK HAPPENINGS

### Chicago Network

*"Twas" the Month of Co-Sponsoring for the IWIRC*

*Submitted by Melissa Hinds and Christi Childers, Jenner & Block LLP*

In the spirit of networking, during the month of November the Chicago Network of IWIRC partnered with the Delaware Network and the Women's Group of the Chicago/Midwest Chapter of the Turnaround Management Association for two successful events.

On November 11, the Chicago and Delaware Networks co-presented an educational panel, "Avoiding Pitfalls of Working for a Debtor or Creditors' Committee: Retention, Fee Applications, and Ongoing Obligations and Oversight of the Court, Examiners and the US Trustee." The two networks were joined by video-conference, and the panel was comprised of members of both the Chicago and Delaware Networks. The event proved to be a great success and provided many tips and strategies to attendees. The Chicago Network is already looking forward to future opportunities to connect with other IWIRC Networks.

The following week, on November 18, the Chicago Network partnered with the Women's Group of the TMA for what has become the official start of the holiday networking season in Chicago, "Champagne and Chocolates." The event was held at the Union League Club, where IWIRC and TMA members mixed and mingled over a wide selection of champagne and sparkling wine, as well as chocolate-infused appetizers and, of course, delicious chocolate desserts.



*Christi Childers, Rebecca Fruchtman, Melissa Hinds*



*Christine Brown, Susan Sheahan*

### **New York Network**

On December 15th in the spirit of the Holidays the New York Network hosted an informal Holiday Cocktails event at the Oyster Bar located in Grand Central.

The event was well-attended and guests spread their Holiday cheer and joy. Many new friends of IWIRC joined the festivities and expressed interest in our great organization.

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### **MEMBER NEWS**



*Carolyn Hochstadter Dicker*

Carolyn Hochstadter Dicker, of E. Carolyn Hochstadter Dicker, LLC, has recently been certified as a WBE (Woman Business Enterprise) by the Commonwealth of Pennsylvania. This certification complements Dicker's past WBE certifications by WBENC, the State of New Jersey and the Philadelphia OEO.

## IWIRC NEW MEMBERS

*IWIRC New Members Between November 1 and November 30, 2010*

### **Alisa Aczel**

GCG  
Atlanta, GA USA

### **Sabrina C. Beavens**

Iurillo & Associates, P.A.  
Portsmouth, NH USA

### **Jeanette Boorstein**

Walker Nell Partners, Inc.  
Philadelphia, PA USA

### **Christine Keifer Borton**

Maynard Cooper & Gale, P.C.  
Birmingham, AL USA

### **Claudia Cattarin**

Studio Legale Cattarin  
Rome, Italy

### **Ann Chernicoff**

Nixon Peabody LLP  
Boston, MA USA

### **Caroline Descours**

Goodmans LLP  
Toronto, ONT Canada

### **Isabelle Desharnais**

Borden Ladner Gervais  
Montreal, QB Canada

### **Tanya M. Falleiro**

Hayward, CA USA

### **Karen Fellowes**

Davis LLP  
Calgary, AL Canada

### **Heather Heberlein**

Buckley King LPA  
Cleveland, OH USA

### **Jennifer Harris Henderson**

Bradley Arant Boult Cummings LLP  
Birmingham, AL USA

### **Nicole Horton**

Ernst & Young LLP  
Los Angeles, CA USA

### **Kimberly Jaimez**

Skadden, Arps, Slate, Meagher &  
Flom LLP  
Los Angeles, CA USA

### **Angie S. Lee**

Levinson Arshonsky & Kurtz, LLP  
Sherman Oaks, CA USA

### **Emily Ma**

Skadden, Arps, Slate, Meagher &  
Flom, LLP  
Los Angeles, CA USA

### **Sharon F. Manewitz**

Manewitz Weiker Associates, LLC  
New York, NY USA

### **Alisa Paige Mason**

Berger Singerman, P.A.  
Miami, FL USA

### **Claudine Millette**

Borden Ladner Gervais  
Montreal, QB Canada

### **Margreta Morgulas**

Stutman, Treister & Glatt  
Los Angeles, CA USA

### **Michelle Morris**

WithumSmith+Brown  
Somerville, NJ USA

### **Gina M. Pellegrino**

Iurillo & Associates, P.A.  
St. Petersburg, FL USA

### **Kathryn F. Russo**

Peitzman, Weg & Kempinsky LLP  
Los Angeles, CA USA

### **Rosa Shirley**

Baker & McKenzie LLP  
Dallas, TX USA

### **Janine L. Smith**

Burr & Forman LLP  
Birmingham, AL USA

### **Camilla Tolomei di Lippha**

AlixPartners Srl  
Milan, Italy

### **Jennifer L. Worstell**

Polsinelli Shughart PC  
Chicago, IL USA

## UPCOMING NETWORK ACTIVITIES

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[Canada Network An Evening with the Commercial List](#)

**Thursday, March 31, 2011**

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[IWIRC's Fall Conference in Conjunction with NCBJ](#)

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[IBA Annual Conference](#)

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## SAVE THE DATE-MARCH 31, 2011

### **IWIRC's 2011 Spring Program, Founders Awards and Luncheon in conjunction with ABI's Annual Spring Meeting**

***We are excited to announce that plans are well underway for an Historic IWIRC Spring Luncheon! With many thanks to Michael St. Patrick Baxter, our program is being hosted at Covington & Burling LLP law firm in Washington, D.C.*** The program will be a "A Conversation with Trailblazing Women in the Insolvency Field". The program will be videotaped and included in the permanent and digital collection of the National Bankruptcy Archives, located at the University of Pennsylvania in Philadelphia. Bus transportation will be provided from the Gaylord National to downtown D.C. The program will run from 10:00 a.m.-12:30 p.m. and will be followed by a luncheon at Carmine's Restaurant, which is walking distance from the law firm. Start thinking about deserving members for the 2011 Founders' Awards, the request for nominations will be coming out in January. Stay tuned for further details!



Shari Bedker  
IWIRC Administrative Director

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### **DID YOU KNOW...**

*Submitted by Shari Bedker, IWIRC Administrative Director*

Did You Know that IWIRC has a section on the website for articles/papers written by members to showcase the expertise of our members? If you have a professional article you would like us to include, please send the article or a link to the publication it was published in to [info@iwirc.com](mailto:info@iwirc.com).

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### **RECENTLY PROMOTED?**

It's the time of year that many firms announce their promotions. Were you promoted? If so, please send us a note and your picture so we can include it in the next newsletter.

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### **SOCIAL MEDIA**

Have you checked out our Facebook page lately? Are you following us on Twitter? Are you a member of our LinkedIn group? If not, you are missing out! Did you recently read an interesting article? Post it! Our membership is sharing a lot of great content and updates and we'd love to hear from you.

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### **IWIRC CONTACTS**

If you would like to:

- send an article for inclusion in one of our forthcoming issues;
- introduce a new member to IWIRC;
- join IWIRC; or
- volunteer to take on a leadership role within one of our committees

Please contact our administrative assistant, Marcy Gravatt, at [info@iwirc.com](mailto:info@iwirc.com).

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### **2011 SPONSORSHIPS**

There is still time to become a 2011 sponsor. For more information please contact Nancy Valentine at [navalentine@hahnlaw.com](mailto:navalentine@hahnlaw.com). We also have excellent event sponsorships available for IWIRC's Spring and Fall Conferences. For additional details, contact either Nancy Valentine or Shari Bedker, [sbedker@iwirc.com](mailto:sbedker@iwirc.com).

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**IWIRC THANKS THE FOLLOWING 2011 SPONSORS  
FOR THEIR GENEROUS SUPPORT**

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**Baker & McKenzie LLP**

[www.bakermckenzie.com](http://www.bakermckenzie.com)

**Epiq Systems**

[www.epiqsystems.com](http://www.epiqsystems.com)

**Fulbright & Jaworski L.L.P.**

[www.fulbright.com](http://www.fulbright.com)

**Haynes and Boone, LLP**

[www.haynesboone.com](http://www.haynesboone.com)

**Kurtzman Carson Consultants LLC**

[www.kccllc.com](http://www.kccllc.com)

**Pachulski Stang Ziehl & Jones LLP**

[www.pszjlaw.com](http://www.pszjlaw.com)

**Skadden, Arps, Slate, Meagher & Flom LLP**

[www.skadden.com](http://www.skadden.com)

**Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A.**

[www.stearnsweaver.com](http://www.stearnsweaver.com)

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