

Samuel S. Kohn

Of Counsel

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New York – 212.415.9205

SAM FOCUSES ON RESTRUCTURING AND INSOLVENCY.

Sam practices in the area of business reorganizations, including complex Chapter 11 cases and out-of-court restructurings. He represents large corporate debtors, creditors' committees, secured lenders, distressed asset acquirers, investment funds and banks. His experience spans across a broad range of industries, including airlines, municipalities, health care, retail, real estate, food, financial services, energy, telecommunications, entertainment, manufacturing and shipping.

Sam has been involved in virtually every major municipal restructuring in recent memory, both in and out of court. These include the Chapter 9 cases of Detroit, MI and Jefferson County, AL. In addition, he represented major creditors in out-of-court restructurings of municipalities including municipal debt issued by Harrisburg, PA, Scranton, PA, Atlantic City, NJ and Hartford, CT. Sam has authored numerous articles and is a frequent panelist on issues relating to municipal restructurings.

A strong background in finance and accounting gives Sam unique insight into the cases and transactions in which he is involved. Prior to becoming a lawyer, he was licensed as a Certified Public Accountant in the State of New York and founded and managed his own accounting firm.

Select Experience

- Major creditor in Chapter 11 cases of SAS AB (S.D.N.Y.)
- Major foreign party in interest and integral settlement party in Chapter 11 cases of Vewd Software USA, LLC (S.D.N.Y.)
- Creditors in Evergreen Gardens and All Year Holdings Chapter 11 cases (S.D.N.Y.)
- Major creditor in Chapter 11 cases of Philippine Airlines, Inc. (S.D.N.Y.)

Court Admissions

- U.S. Supreme Court
- U.S. Court of Appeals for the Second Circuit

Education

- Brooklyn Law School (J.D.)
– *cum laude*
- Queens College, City University of New York (B.A.)

Bar Admissions

- New York

- U.S. Court of Appeals for the Third Circuit
- U.S. Court of Appeals for the Eleventh Circuit
- U.S. District Court for the Eastern District of New York
- U.S. District Court for the Southern District of New York
- U.S. District Court for the Eastern District of Michigan
- U.S. District Court for the Middle District of Pennsylvania

Professional Affiliations

- Member, American Bankruptcy Institute (Advisory Committee, NYC Conference)
- Member of Restructuring Committee, Association of the Bar of the City of New York
- Member and Chair of Audit Committee, Turnaround Management Association (Global)
- Member, Barry L. Zaretsky Roundtable Steering Committee, Brooklyn Law School
- Member of Board Trustees of Temple Israel Center of White Plains

Accolades

- Consistently providing pro bono legal assistance to those in need through Dorsey's Pro Bono program
- The Legal 500 US, Recommended lawyer - Corporate restructuring and Municipal bankruptcy, *The Legal 500*, 2014-2018

Languages

- Hebrew
- Yiddish

Additional Information

- "Supreme Court Settles Trademark Circuit Split," Legal Update, Norton Rose Fulbright, May 23, 2019
- "Cities In Distress: Are There True Alternatives To Ch. 9?," *Expert Analysis, Law360*, July 13, 2018
- "2015 in Review: Chapter 9," [International Restructuring NewsWire, Winter 2016](#)
- "First Circuit: Puerto Rico's Recovery Act Preempted, Ball in Congress's Court-But a Curious Concurrence Too," *Client Alert*, July 8, 2015
- "Trademark Licensees May be Afforded Special Protections in the Licensor's Bankruptcy," *International Restructuring NewsWire*, Winter 2015
- "*In Re City of Detroit*: Nine Lessons for Creditors," *Client Alert*, December 11, 2014
- "Puerto Rico Claims Authority to Nonconsensually Restructure Public Corporation Debt," *Client Alert*, July 7, 2014
- "First Circuit Denies Post-Petition Interest to Senior Unsecured Creditors," *Pratt's Journal of Bankruptcy Law*, 2011
- "Lessons From the Bench: Drafting Municipal Bond Documents," *New York Law Journal*, December 9, 2010
- Co-author and Editor, "Retention and Payment: Essentials of Being Retained and Paid as Debtor's Counsel in Chapter 11," *ABI Handbook*, 2008
- "Executive Compensation and the Recent U.S. Bankruptcy Code Amendments: Fundamental Change or an Invitation to Negotiate?," *International Corporate Rescue*, Vol. 4, Issue 3, 2007

- "Deepening Insolvency—Is the Newest Tort Dead?," International Corporate Rescue, Vol. 3, Issue 6, 2006
- "The Government's Approach to Fraud-Induced Bankruptcies of Large Public Companies," *ABI Journal*, Vol. xxv, No. 1, February 2006
- "7th Circuit Provides Friendlier Skies to United: New Decision Has Big Impact on Airport Leases," *ABI Journal*, Vol. xxiv, No. 7, September 2005

Select Speaking Engagements

"Recent Confirmation Developments," American Bankruptcy Institute NYC Conference
June 10, 2022

"New York City Bar, Clearing the Last Hurdle in Chapter 11 – Evolving Confirmation Issues That May Trip the Unwary"
June 22, 2021

"New York City Bankruptcy Conference"
May 19, 2021

"LLC Bankruptcies," American Bankruptcy Institute's 21st New York City Bankruptcy Conference
May 22, 2019

"Municipal Bankruptcies," American Bankruptcy Institute's 20th New York City Bankruptcy Conference
May 24, 2018

"Introduction to Chapter 9," Brooklyn Law School, Business Reorganizations
Spring 2014

Insights

December 18, 2024

NY Partner Sam Kohn Records ABI Master Class Series

December 14, 2020

德汇美国破产法问答（系列之六） Dorsey U.S. Bankruptcy Law Q&A Series Six

December 11, 2020

(德汇美国破产法问答系列之五) Dorsey U.S. Bankruptcy Law Q&A Series Five

December 10, 2020

(德汇美国破产法问答系列之四) Dorsey U.S. Bankruptcy Law Q&A Series Four

October 27, 2020

德汇美国破产法问答（系列之三） Dorsey U.S. Bankruptcy Law Q&A Series Three

October 13, 2020

德汇美国破产法问答（系列之二） Dorsey U.S. Bankruptcy Law Q&A Series Two

October 9, 2020

德汇美国破产法问答（系列之一） Dorsey U.S. Bankruptcy Law Q&A Series One