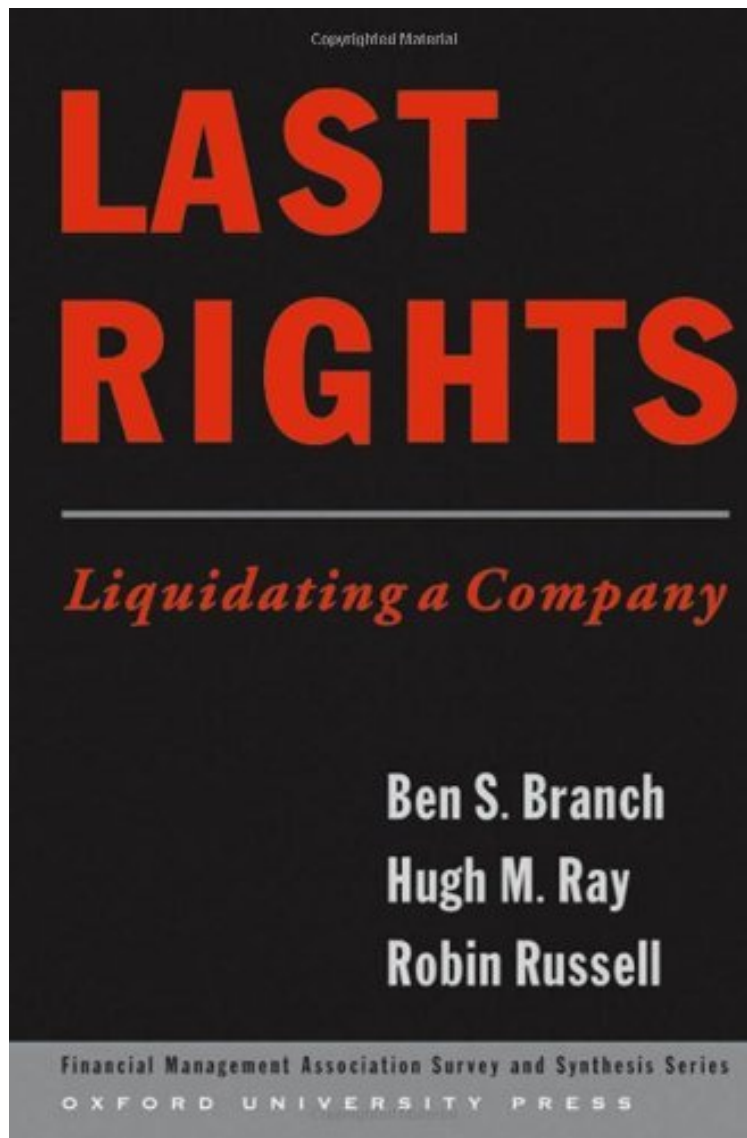


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An interesting combination of legal requirements and practical commentary on the final stages of the life of a company - the liquidation. Although only a small book for its genre, it seemed to cover every aspect I had ever experienced as a non practitioner and plenty of those I had not. Easy to read and understand. Probably not for the expert but strongly recommended for those seeking a practical guidance of the process under US laws.

This book deals with the end-game for a business. No business entity lasts forever and anyone faced with the task of liquidating a business at the end of its run needs to know that a liquidation doesn't present an insurmountable problem. In fact, substantial value is often overlooked. This book explains the various options for liquidations and the pros and cons for each possibility. The book also can be used as a clear how-to guide for someone who wishes to undertake the job of a liquidator or trustee. From start to finish, the book lays out the steps and pitfalls in liquidations.

"Considering more than 95 percent of businesses fail within their first five years, it's nothing short of remarkable that Last Rights is the first book of its kind. ...The authors' collective experience makes for a resonant step-by-step presentation that balances liquidation's business and legal aspects."--The Commonwealth
"The authors of this fine guide to liquidating businesses are experienced attorneys and trustees in a complicated and oftentimes emotional process of selling assets that once comprised the company's core. The very being, hopes and aspirations of its owners need to be understood. This is an indispensable guide to a negative but important phase in a company's evolution."--Dr. Edward I. Altman, Max L. Heine Professor of Finance, NYU Stern School of Business
"The authors have provided a particularly useful primer for the student and practitioner on the liquidation of a bankruptcy estate. Covering the roles of participants-- institutional and individual--they have broken the process down into its component elements, including all stages, aspects and interests that are affected and involved when a business cannot be reorganized and must be dissolved. It is a professional and scholarly tour de force."--Harrison J. Goldin, Senior Managing Director, Goldin Associates, LLC
"Branch, Ray and Russell have written the definitive book on corporate liquidations. Every aspect of the process is discussed in detail and throughout the book there are numerous real life examples illustrating the concepts and procedures involved. The book also contains appendices with detailed instructions and forms which are ready to use in real life situations. This essential tool box should be on the shelf of every professional involved in corporate liquidations including attorneys, accountants, indenture trustees, auctioneers, appraisers, investment bankers, and certified turnaround professionals."--Edward L. Rothberg, Board Certified Business Bankruptcy Attorney, Weyer, Kaplan, Pulaski Zuber, P.C., Houston, Texas
"Last Rights is a simple and practical overview to be used by professionals engaged in corporate liquidations. It offers a thoughtful and exceptionally clear presentation of the advantages and disadvantages that will confront them. The real life experiences of the authors add to the value of this book. It should be required reading as a guidebook in business and law schools in the study of bankruptcy law and business management."--Honorable William Schultz, former United States Bankruptcy Judge for the Southern District of Texas; member of Board of Advisors, Grace Co. Consultancy, Inc.
About the Author
Dr. Ben S. Branch has been a professor of Finance at the University of Massachusetts since 1975. He has had a major role in three large bankruptcy/liquidations: First Republic Bank (Chairman of the Senior Creditors Committee and Chairman of the Board of the Liquidating Corporation); Bank of New England Corporation (Chapter 7 Trustee); VFBLLC (Manager of the liquidations corporation for Vlastic Funds). He has also written extensively on the area of bankruptcy and financial distress.
Hugh M. Ray has practiced restructuring, bankruptcy, and insolvency law for nearly four decades and has helped draft and shape bankruptcy legislation on a number of occasions during those years. He has co-written two prior books on creditors' rights and bankruptcy liquidations and is a frequent lecturer at the National Conference of Bankruptcy Judges, as well as former chair of the American Bar Association's Business Bankruptcy Committee.
Robin Russell has practiced law at Andrews Kurth LLP since 1987. As a partner in their bankruptcy section she combines a depth of experience in both bankruptcy litigation and bankruptcy transactional work. She has represented corporate debtors, liquidating trustees, bondholders, unsecured creditors' committees, bank groups, landlords, trade creditors, and bidders for estate assets in Chapter 7 and 11 bankruptcy proceedings. She has authored numerous publications on creditors' rights and financial transactions and frequently lectures on these topics.