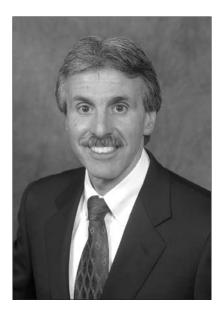
## WHO'S WHO in Tax & Bankruptcy Law

## LOUIS A. SCARCELLA

Farrell Fritz PC



Louis A. Scarcella is a partner in Farrell Fritz PC's bankruptcy and creditors' rights practice group. Scarcella concentrates in the areas of bankruptcy, creditors' rights, business reorganization and out-of-court restructurings. He regularly represents corporate debtors, trustees, creditors' committees, lenders and other financial institutions and insurance companies in corporate reorganization cases and out-of-court restructurings, as well as parties seeking to purchase the assets of, or invest in, financially-troubled companies.

Scarcella is seeing the impact of personal bankruptcies and the rise in home foreclosures on LI businesses. "This is a natural progression as people, particularly the middle class, curtail their discretionary spending," he said. "Thus, the building industry, particularly home improvement contractors and furniture retailers feel the impact of a cutback in spending."

The cutbacks will also be felt by restaurants, dry cleaners and similar types of small businesses, he

Prior to joining Farrell Fritz, Scarcella was a partner at Scarcella Rosen & Slome LLP, a bankruptcy and creditors' rights boutique firm he helped found in 2002. Prior to that, he was a partner of Phillips Nizer LLP, where he chaired the firm's bankruptcy and restructuring practice group.

Scarcella is a member of the Association of the Bar of the City of New York (member, committee on bankruptcy and corporate reorganization and subcommittee on intellectual property), Nassau County Bar Association (member, bankruptcy, banking and federal court

committees), the NYS Bar Association (member, commercial and federal litigation section) and the American Bar Association (member, section on law and business litigation).

He has lectured on creditors' rights and bankruptcy topics at continuing legal education programs sponsored by Hofstra University School of Law, the National Business Institute, the NYS Bar Association and the Nassau and Suffolk County Bar Associations. He is also a contributing author to the text Bankruptcy Practice and Strategy.

Scarcella is a magna cum laude graduate of Providence College and a graduate of Hofstra University School of Law.

He is admitted to practice in NYS and the US District Courts for the Eastern and Southern Districts of NY and the Second Circuit Court of Appeals.

Farrell Fritz, located in Uniondale, has practice areas in bankruptcy; corporate and banking; environmental law; franchise and distribution; health care; labor and employment; land use, municipal and zoning; litigation; real estate; tax; trusts and estates; and creditors' rights.