

Russell J. Kestenbaum

Partner

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Russell Kestenbaum is a partner in the New York office of Milbank and a member of the firm's Tax Group.

Primary Focus & Experience

A partner since 2007, Mr. Kestenbaum's practice focuses on advising on tax issues relating to bankruptcies and out of court debt restructurings, tax aspects of IPOs, mergers and acquisitions (both domestic and cross-border), structuring for private equity funds, and debt issuances.

Mr. Kestenbaum counsels a wide range of clients including Eldorado Resorts, Goldman Sachs, JPMorgan Chase, Nabors, SEACOR, ProsiebenSat, Red Rock Resorts, Anchorage, Ares, GSO, and Melody. He also represents various court appointed creditors' committees, including those in the PG&E, First Energy Solutions, PHI, Lehman, Enron, Refco, Kodak, and A&P bankruptcies.

Most recently Mr. Kestenbaum represented American Commercial Lines, Internap Corporation and Gymboree in their Chapter 11 cases and counseled significant creditor groups in the bankruptcy cases of Sears, Jones Energy, Hexion, Linn, and Full Beauty. He represented Eldorado Resorts in its pending merger with Caesars, ProsiebenSat in the acquisition of eHarmony, and SEACOR in the tax-free spin-off of SEACOR Marine.

Recognition & Accomplishments

Mr. Kestenbaum is a past member of the Executive Committee of the New York State Bar Association Tax Section, where he co-chaired the Committee on Bankruptcy and Operating Losses and authored several reports. He is a vice chair of the ABA Public Utility, Communications and Transportation Industries Section where he has co-authored semi-annual reports each year. Articles by Mr. Kestenbaum appear in several publications including *The Tax Lawyer*, *Tax Strategies for Corporate Acquisitions* published by the Practising Law Institute and the *Annual Survey of Bankruptcy Law*.

Mr. Kestenbaum has been a panelist at the NYSBA Tax Sections Annual Conference, a speaker at the ABA Annual Tax Conference and frequents as a guest lecturer on tax issues in M&A Transactions at Columbia Law School and Fordham Law School.

Mr. Kestenbaum received his B.A. from SUNY Albany and earned his J.D. with honors from the Benjamin N. Cardozo School of Law, where he was the executive editor of the *Cardozo Arts & Entertainment Law Journal* and a member of the *Order of the Coif*.

ADDITIONAL DETAILS

EDUCATION

- Benjamin N. Cardozo School of Law, J.D.
- State University of New York at Albany, B.A.

ADMISSIONS

- New York

EXPERIENCE



FEATURED NEWS

Milbank Advises Incora Through Successful Chapter 11 Restructuring

Milbank Advises Senior Lenders in \$4.3B Recapitalization of Sinclair Broadcast Group

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Milbank Advises SouthWest Water Company on Merger with Corix Infrastructure (U.S.) to Create Nexus Water Group

Chambers USA 2023 Rankings: 51 Milbank Attorneys and 26 Practice Areas Ranked