

Practice Areas

- Tax
- Tax Planning
- Tax Controversy & Litigation
- Corporate, Securities & Finance

Education

- Georgetown University Law Center, LL.M. in Taxation, with Distinction, 2004
- Southern Methodist University Dedman School of Law, J.D., 2003
- University of St. Thomas, B.B.A. in Economics, summa cum laude, 2000

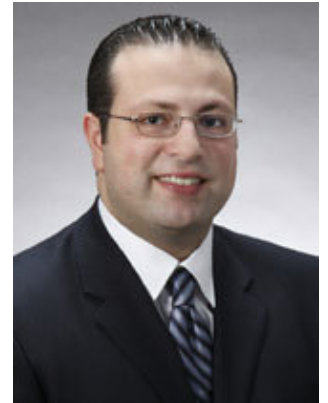
Honors

- Named a "Texas Rising Star" by the publishers of Texas Monthly in its annual publication of Texas Super Lawyers: Rising Stars Edition, 2010-2012
- Named as one of Houston's top lawyers by H Texas Magazine, 2008 and 2010
- Named as a Lawyer on the Fast Track by H Texas Magazine, 2009

Habeeb I. Gnaim

Shareholder
Houston

1200 Smith Street
14th Floor
Houston, TX 77002-4310
Tel: 713.658.2544
Fax: 713.658.2553
h.gnaim@chamberlainlaw.com
www.chamberlainlaw.com



Habeeb "Hobbs" Gnaim is a Shareholder in the Firm and focuses his practice on domestic and international planning for tax and corporate matters, including the formation, governance, reorganization and internal restructuring of corporations, partnerships and limited liability companies to achieve tax and corporate objectives. Mr. Gnaim has significant experience in all aspects of structuring and negotiating business acquisitions and dispositions, mergers, conversions, recapitalizations, corporate finance transactions, deferred recognition transactions, admissions of and providing equity incentives for management and key employees, as well as choice of entity considerations, and state tax planning. Mr. Gnaim works with business owners, executives, chief financial officers, tax directors, outside accountants, bankers, and other advisors to provide efficient solutions to tax and corporate issues that arise in the normal day to day business setting.

Mr. Gnaim is also engaged in a tax controversy practice and represents both individuals and companies in disputes with the Internal Revenue Service and state and local taxing authorities.

Significant Matters

Reorganizations, Restructurings and Recapitalizations:

- Served as tax and corporate counsel to Spanish parent company in structuring and completing the reorganization of its U.S. operations in multiple states
- Represented significant wholesale distributor of electrical supplies in consolidation of its corporate structure through a roll-up merger of its subsidiaries
- Represented significant multinational floating production systems operator in tax-free stock recapitalization of its U.S. subsidiary

- Southern Methodist University International Law Review Association
- Outstanding Graduate in Economics, University of St. Thomas, 2000

Bar Admissions

- Texas

Court Admissions

- U. S. Tax Court

Habeeb I. Gnaim, *Continued*

- Represented numerous clients in various industries in tax-free reorganization of their corporate structures; samples of clients include: (i) several major Texas home builders, (ii) leading manager of timberland and timber-related assets, (iii) significant privately owned vehicle leasing company, (iv) significant independent privately-held insurance brokerage, (v) leading independently owned waterworks and fire protection equipment distributor, (vi) asset management/investment advisory firm, and (vii) major supplier of safety equipment
- Represented significant vehicle dealer in structuring and completing tax-free stock recapitalizations of its companies
- Represented major oil and gas pipeline inspection and service provider in tax-free reorganization of its U.S. operations
- Served as tax and corporate counsel to telecommunications company in reorganizing and consolidating its entity structure
- Structured and completed tax-free reorganization of oil and gas pipe supplier to achieve tax savings
- Served as tax and corporate counsel to several private companies and their owners in connection with structuring relationships with key employees, and planning for succession
- Served as tax and corporate counsel to numerous professional service firms (including law firms, accounting firms, and medical practices) regarding general corporate structure and operational matters

Mergers, Acquisitions and Asset Sales:

- Represented leading independent welding supply distributor in acquisition of assets of a competitor
- Represented public Australian company in obtaining clearance from the U.S. Treasury Department's Committee on Foreign Investment in the United States for the merger with a U.S. public company
- Represented major office furniture supplier in acquisition of a competitor company through the merger of the competitor into client
- Represented significant independent privately-held insurance brokerage in sale of ownership interests to outside investors
- Represented oilfield well-testing and equipment service provider in sale of its assets
- Served as lead counsel in structuring the mergers of multiple operating entities for the owner of numerous vehicle dealerships to achieve tax savings

Habeeb I. Gnaim, *Continued*

- Represented oil and gas equipment supplier in acquisition of a competitor company through the merger of the competitor into client
- Represented alcohol distributing company in sale of its assets
- Represented significant commercial diving company in acquisition of assets of a competitor
- Represented significant data management company in acquisition of assets of a competitor
- Represented client in acquisition of assets of a competitor in a pre-negotiated Section 363 purchase pursuant to Section 363 of the United States Bankruptcy Code
- Represented client in acquisition of veterinary clinic
- Represented significant insurance brokerage in acquisition of numerous competitors

Tax Matters:

- Served as tax counsel to Fortune 500 company in connection with securing excise tax refunds from the Internal Revenue Service
- Preparation of numerous tax opinion letters in compliance with Circular 230 for clients (including Fortune 500 companies) on significant federal tax issues
- Obtain numerous private letter rulings from the Internal Revenue Service for clients on significant federal tax issues
- Served as tax counsel to private and public companies and their owners in connection with resolving civil tax controversies with the Internal Revenue Service through examination and IRS Appeals
- Served as tax counsel to Fortune 500 company in connection with structuring the settlement of class action litigation matter
- Served as tax and corporate counsel to numerous clients in the sale of ownership interests from the company's founders to key employees
- Served as tax and corporate counsel to numerous clients (founders and investors) in connection with structuring early stage, growth, and other investments in operating companies
- Served as tax and corporate counsel to several clients in the formation of off-shore companies to achieve tax and corporate objectives
- Ongoing representation of leading distributor of wireless telephone services and equipment with tax and corporate planning in its continued expansion
- Ongoing representation of significant architecture and engineering firm with tax and corporate planning in its domestic and international operations

Seminars and Presentations

- The Full Monty on Closely Held Business Planning: Creating a Plan that Covers All Angles, Chamberlain Hrdlicka's 34th Annual Tax and Business Planning Seminar, November 2011.
- Donkeys, Elephants, and Taxes: What Does the Future Hold for the Tax Code After the General Election on November 4, 2008, Chamberlain Hrdlicka's 31st Annual Tax and Business Planning Seminar, November 2008.
- 2008 Tax Return Preparation Issues, Chamberlain Hrdlicka's February 2009 Tax Forums.

Habeeb I. Gnaim, *Continued*

- 2007 Tax Return Preparation Issues, Chamberlain Hrdlicka's February 2008 Tax Forums.

News

- Houston-based Chamberlain Hrdlicka Attorneys Recognized as 2012 Texas Rising Stars
- National Law Firm Elevates Two Attorneys to Shareholder Positions
- Six Houston Attorneys Named 2011 Texas Rising Stars
- Companies Looking Into The Implications of a Green Future

Professional Affiliations

- Board of Directors, Alumni Association, Cameron School of Business, University of St. Thomas
- American Bar Association, Tax Section
- Houston Bar Association, Tax Section
- State Bar of Texas

