

#### Practice Areas

- Tax
- Tax Planning
- Tax Controversy & Litigation

#### 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 as one of Houston's top lawyers by H Texas Magazine, 2008
- Southern Methodist University International Law Review Association
- Outstanding Graduate in Economics, University of St. Thomas, 2000

#### Bar Admissions

- Texas

#### Court Admissions

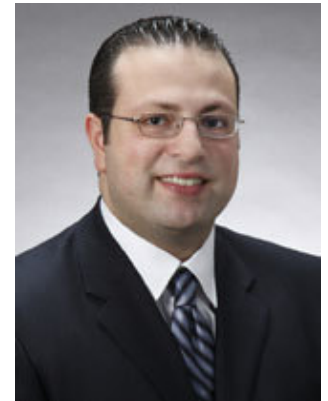
- U. S. Tax Court

## Habeeb I. Gnaim

Associate

Houston

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Habeeb "Hobbs" I. Gnaim is an attorney in the firm's General Tax Practice Group. His practice focuses on domestic and international planning for federal income tax and corporate matters, including the formation, operation, and internal restructuring of corporations, partnerships, limited liability companies and other entities to achieve tax and non-tax objectives. He has significant experience with the tax planning and implementation of mergers, conversions, and stock/asset acquisitions or dispositions. Mr. Gnaim has served as the lead attorney on over 30 company reorganizations involving corporations and partnerships. 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

- Preparation of tax opinion letter in compliance with Circular 230 for Fortune 500 company on significant federal tax issues
- Served as tax counsel for Fortune 500 company in connection with structuring the settlement of class action litigation matter
- Obtain Private Letter Ruling from Internal Revenue Service for client on significant tax issue
- Served as tax counsel to Fortune 500 company in connection with securing excise tax refunds from the Internal Revenue Service
- Structured and completed tax-free corporate reorganization of major Texas home builder
- Served as tax and corporate counsel to Spanish parent company in structuring and completing the reorganization of its U.S. operations in multiple states

## Habeeb I. Gnaim, *Continued*

- 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 counsel in structuring the mergers of multiple operating entities for the owner of numerous car dealerships to achieve tax savings
- 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
- 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

## Seminars and Presentations

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

## News

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- Companies Looking Into The Implications of a Green Future

## Professional Affiliations

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- 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

