



## **ADAM P. MERRILL**

Partner

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Mr. Merrill is an experienced commercial litigator with expertise in bankruptcy litigation, professional liability (including tax shelter) litigation, corporate investigations, and federal criminal defense. Mr. Merrill joined Sperling & Slater after spending seven years, both as a litigation partner and an associate, at the Chicago office of Kirkland & Ellis. Mr. Merrill has investigated, pursued and settled claims on behalf of numerous bankrupt and insolvent entities, including in Chapter 7 and 11 cases involving Canopy Financial, Inc., Mego Financial Corp., Williams Communications Group, Inc., NRG Energy, Inc., Jitney Jungle Stores of America, Inc., and Reliance Acceptance Corporation. He has defended “Big 4” auditing firms and has recovered tens of millions of dollars from accounting firms, investment banks, and law firms on behalf of taxpayers who fell victim to sham “Son of BOSS” tax strategies in the late 1990s and early 2000s. Mr. Merrill has conducted internal investigations and represented numerous clients in connection with investigations conducted by the Department of Justice, the Securities and Exchange Commission, and the Department of Labor. Mr. Merrill is a member of the Federal Defender Panel in Chicago and has represented dozens of indigent criminal defendants for little or no fee. Prior to attending law school, Mr. Merrill worked as an auditor for Price Waterhouse.

### **Education**

- › Brigham Young University Law School (J.D. 1995)
  - cum laude
  - *Brigham Young University Law Review*

### **Admissions**

- › Illinois (1995)
- › U.S. District Court for the Northern District of Illinois (Trial Bar, 1995)

# SPERLING & SLATER

- › U.S. Court of Appeals for the Third Circuit (1999)
- › U.S. Court of Appeals for the Seventh Circuit (1996)