Sara L. Abner

Partner

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Industries

Energy

Utilities

Practice Areas

Bankruptcy & Restructuring

Franchise & Distribution

Bar Memberships

Kentucky

Sara is Co-Chair of the firm's Utilities Industry Team. She joined the firm in 2000, concentrating her practice in bankruptcy law and financial restructuring, with special emphasis in creditor rights, preferential transfer and fraudulent conveyance law, reclamation rights and deepening insolvency; commercial transactions; utility law; banking law; and electronic stored-value card law. She has represented secured and unsecured creditors in large and complex Chapter 11 bankruptcy cases, and has developed a national bankruptcy practice. She has also handled large preference and fraudulent conveyance actions in numerous jurisdictions throughout the United States, representing creditors in many of today's largest Chapter 11 cases; including, Party City, Windstream Holdings, J.C. Penney, Dean Foods Company, Exide, Chrysler, Enron, Tower Automotive, Federal Mogul, Collins and Aikman, Delphi, Dana, Calpine, Smurfit Stone, Lyondell Chemical Company, Circuit City, Flying J, Nortel, RadioShack, Toys R Us, hhGregg, Macaroni Grill, Westinghouse, Sports Authority, Eastern Airlines, American Airlines, Ryan International Airlines and Aloha Airlines. Sara has also served as a mediator in preference claim actions.

Sara has represented utility companies, logistics and transportation companies, chemical companies, health care clients, manufacturers, suppliers, banks, and electronic gift card issuers.

Sara leads the Leadership Council on Legal Diversity's Mentorship program for all of FBT Gibbons' offices in participating cities, and assists with the firm's internship program for Central High School's Law Magnet program. Sara is also heavily involved in the firm's training and development of new associates. Sara is a recipient of the Frost Brown Todd Diversity and Inclusion Award (2014), and a

two-time recipient of the Frost Brown Todd Mentor of the Year Award (2004 and 2008). She is also a past member of the firm's Diversity and Inclusion Committee and the past editor-in-chief of the Financial Restructuring Group Newsletter.

Other Info About Sara

Education

University of Louisville, Louis D. Brandeis School of Law, J.D., 1990, m *agna cum laude,* Valedictorian

In law school, she was the recipient of numerous academic awards, including the Samuel L. Greenebaum Writing Award, and was elected to the Brandeis Society. Sara was also the 1985 and 1986 recipient of the Jean & Eleanor O'Sullivan Award, awarded by the University of Louisville Political Science Department.

University of Louisville, B.A. in Political Science, 1986, *summa cum laude*

Courts

U.S. District Court for the Eastern District of Kentucky, 2022

U.S. District Court for the Western District of Kentucky, 1990

U.S. Court of Appeals for the Sixth Circuit, 1990

Recognition

The Best Lawyers in America®, Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization, 2024-2027; Litigation—Bankruptcy, 2025-2027

Frost Brown Todd Diversity and Inclusion Award, 2014

Frost Brown Todd Mentor of the Year Award, 2004 and 2008

Professional Affiliations

American Bankruptcy Institute's Bankruptcy Litigation Committee, Co-Chair; Former Member Relations Director and Education Director

International Women's Insolvency and Restructuring Consortium

- Inclusion, Diversity, Equity & Belonging Committee
- Scholarship Sub-Committee
- International Women's Mentoring Committee
- Signature Event Sub-Committee

American Bar Association

Kentucky Bar Association

Louisville Bar Association, 1990

- Diversity & Inclusion Committee, Member

American Bankruptcy Institute Member

Brandeis Society, Member

Woodcock Society, Member

Pre-Law Mentorship Program, Member

Civic Activities

Norton Cancer Institute's Patient and Family Advisory Council

Leadership Council on Legal Diversity, Louisville City Lead

Hope Scarves, Organization of Fundraising and Breast Cancer Awareness Events hosted by FBT

Central High School Internship Program for Law Magnet Students

Seneca High School Pre-Law Program, Participating Attorney

CentreStage Theatre Board, Former Member

DuPont Manual, Youth Performing Arts School, Producer's Club, Former Member

St. Francis School Diversity Task Force, Former Member

Firm Committees

Training and Development Committee, Former Member

Diversity & Inclusion Committee, Former Member

Presentations

"Deepening Insolvency," American Bar Association's Business Litigation Committee, Annual Conference, 2007

"Bankruptcy 101," Frequent Presenter, Client Bankruptcy Training

"Women Trailblazers in the Legal Profession," Speaker, The Speed Museum Cinema, Presentation in connection with RBG Film, Louisville, Kentucky, June 2018

"Preferences in Bankruptcy," Co-Presenter, Charles R. Keeton and Sara L. Abner, seminar outline and client advisory

Major Publications

"Is Electricity a Good or a Service Under 503(b)(9)? The Divide Among Bankruptcy Courts Continues to Deepen in 2023," Author, *Unsecured Trade Creditors Quarterly Publication*, American Bar Institute, Fall 2023

"Electricity as 'Good' or a 'Service' under Section 503(b)(q)," Author, *Bloomberg Law*, March 2023

"Section 523(a) Extension to Subchapter V Business Debtors," Author, *Bloomberg Law*, December 2022

"Subchapter V Trustee Role in Chapter 11 Bankruptcy," Author, *Bloomberg Law*, October 2022

"What Latest Ruling In FERC, Bankruptcy Court Turf War Means," Author, *Law360*, July 2022

"How Bankruptcy Courts Address Goods, Services In 503(b)(9)," Author, *Law360*, June 2022

"The Toolbox for Managing Your Financially Troubled Customer," Co-Author, *Kentucky Trucker*, Official Publication of Kentucky Trucking Association, July 2018

"Financial Restructuring Group Newsletter," Editor-in-Chief, October 2001-present

Featured Articles

Toolbox for Managing Your Financially Troubled Customers

Electricity as 'Good' or a 'Service' Under Section 503(b)(9)

Subchapter V Trustee Role in Chapter 11 Bankruptcy

FERC v. The Bankruptcy Court: The Latest In a Decades-Long Jurisdictional Turf War

Bankruptcy Court Rejects the Predominant Purpose Test in Granting Priority Claim Status Under Bankruptcy Code § 503(b)(9)

Sixth Circuit Rules in Chapter 11 Reorganizations

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