

GM BANKRUPTCY WOULD MEAN CHANGES

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Brad A. Birmingham, a partner in Hodgson Russ's Federal & International Tax Practice Group, is quoted in two recent articles about General Motor's viability plan: *The Buffalo News*, "Owners of Saturns, Hummers Grapple With Threat of Demise," February 24, and *Buffalo Business First*, "GM Bankruptcy Would Mean Changes," February 16, 2009.

A member of the National Association of Dealer Counsel, Mr. Birmingham represents a number of Western New York auto dealerships.

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