We are pleased to present the first edition of *The Bankruptcy Claims Handbook*. This book is the product of the Claims and Priorities Subcommittee of the Business Bankruptcy Committee of the ABA’s Business Law Section.

*The Bankruptcy Claims Handbook* is a unique resource for lawyers seeking to develop greater familiarity with bankruptcy law as well as for those experienced in bankruptcy practice. It is intended to provide entry into bankruptcy analysis and processes for practitioners embarking on identifying, asserting, objecting to and/or defending claims in a bankruptcy case, and evaluating the manner that claims may be treated in a bankruptcy case.

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We hope you find *The Bankruptcy Claims Handbook* to be useful and welcome your input and suggestions for future editions.

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