BERGER SINGERMAN
FLORIDA'S BUSINESS LAW FIRM



SAMUEL J. CAPUANO

Partner

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Samuel J. Capuano is a partner on Berger Singerman's Business Reorganization Team. He focuses on insolvency and litigation matters in bankruptcy cases, Assignment for the Benefit of Creditors cases, receiverships, post-judgment proceedings, and out-of-court workouts. Sam works with a broad range of clients representing debtors, creditors, trustees, assignees, receivers, landlords, tenants, asset purchasers, officers, directors, and equity and other interest holders.

When working with his clients, Sam strives to understand their ultimate goals and collaboratively design and implement a strategy to succeed. Sam understands that having substantive knowledge of the law is critical, but he also believes that practicality and common sense must inform every strategic choice. He is motivated to find creative, efficient, and practical solutions to his client's problems, and he is honest, open, and transparent in his advice.

Education

J.D., *cum laude*, University of Florida, Levin College of Law
B.S. in Finance, University of Florida, Warrington College of Business

Bar Admissions

Florida
U.S. District and Bankruptcy Courts for the Southern District of Florida
U.S. District and Bankruptcy Courts for the Northern District of Florida
U.S. District and Bankruptcy Courts for the Middle District of Florida
U.S. Court of Appeals, Eleventh Circuit

Practice Teams

Business Reorganization

Practice Areas

Bankruptcy/Restructuring
Bankruptcy Litigation
Complex Commercial Litigation

Representative Matters

Bankruptcy Debtor Representations

- Represented MBMG Holding, LLC (Clinical Care Medical Centers), an independent primary care and integrated physician group servicing approximately 35,000 patients from 26 locations in Central and South Florida, in Chapter 11 cases, including the sale of the business to an affiliate of Humana, Inc.
- Represented Brevard Eye Center, Inc., an ophthalmological surgical center and optometry store group with locations in Central Florida, in Chapter 11 cases including in defeating a motion to dismiss at a multi-day trial and in related adversary litigation, resulting in a confirmed plan of reorganization.
- Represented DemeRx, Inc., a pharmaceutical development company based in South Florida, in a Chapter 11 case resulting in a confirmed plan of reorganization, the issuance of new stock to debtor-in-possession lenders, and the establishment of a litigation trust.

Bankruptcy Trustee Representations

- Represents Chapter 7 trustee of Industrial Human Capital, Inc., a failed special purpose acquisition company (SPAC), as special litigation counsel pursuing various claims against former directors, officers, shareholders, and others, resulting in multiple 7-figure settlements as well as multiple 7-figure judgments entered in the Trustee's favor, and in ongoing litigation. See, e.g., In re Industrial Human Capital, Inc., 679 B.R. 401 (Bankr. S.D. Fla. 2025).
- Represented Liquidating Agent and former Chapter 11 trustee of Universal Health Care Group, Inc., a failed health insurance company, in fraudulent transfer and breach of fiduciary duty litigation against a global private equity firm, resulting in 7-figure settlement.
- Represented Chapter 7 trustee of 5Barz International, Inc., a failed technology and blockchain company, as special litigation counsel against former officers, directors, and others, resulting in 7-figure settlement.
- Represented Chapter 7 trustee of Ocean Warrior, Inc., a commercial fishing company, as lead trial and appellate counsel resulting in a final judgment against the company's principal later affirmed on appeal. In re Ocean Warrior, Inc., 835 F.3d 1310 (11th Cir. 2016).

Assignment for the Benefit of Creditors Representations

- Represents Assignee of Crystal Cruises LLC in Assignment for the Benefit of Creditors cases involving numerous cross-border and litigation issues, more than 12,000 creditors and over $1.4 billion in filed claims.

Assisted the Assignee in the pursuit and recovery of over $100 million for the benefit of creditors.

- Represents Assignee of SLM Services, LLC and 28 of its affiliates in Assignment for the Benefit of Creditors cases involving multiple assisted living facilities. Assisted the Assignee in continuing to operate the business during the case resulting in a sale of the operating facilities and related real estate for $10 million.
- Represents Assignee of Twinlab Consolidation Corporation and affiliate entities in Assignment for the Benefit of Creditors cases involving a nutritional supplement business that owned several brands including Twinlab, Metabolife, Alvita, ResVitale, and Reserveage. Assisted the Assignee in the court-approved going-concern sale of the business to a publicly traded company. The sale eliminated more than $146 million in scheduled secured and unsecured claims against the estates.
- Represented Assignee of Retail eCommerce Ventures LLC and 88 of its subsidiaries and affiliates in Assignment for the Benefit of Creditors cases involving the liquidation of various household brand names including Pier 1 Imports, RadioShack, Linen ‘N Things, DressBarn, Modell’s Sporting Goods, and Stein Mart.
- Represented Assignee of Quick Weight Loss Centers LLC in an Assignment for the Benefit of Creditors case involving more than 40 stores across multiple states. Assisted the Assignee in continuing to profitably operate the business during the case resulting in a sale of the operating business.
- Represented Assignee of Pharmacy Development Systems LLC in Assignment for the Benefit of Creditors cases involving companies that provided advisory and coaching services for independent pharmacies.
- Represented Assignee of Integro Building Systems of America, Inc. in Assignment for the Benefit of Creditors cases of failed construction business and recovered funds via settlement with vendors and the negotiated removal of tax liens.

Other Representative Matters

- Represented dozens of judgment debtors and defendants in post-judgment proceedings in multiple jurisdictions, including obtaining summary judgment in favor of the defendants in subsequent transferee fraudulent transfer cases seeking the recovery of tens of millions of dollars, which decision was affirmed on appeal. See Kapila v. EFO Laser Spine Inst., Ltd., 421 So. 3d 748 (Fla. 2d DCA 2025) (citing Kapila v. CTS Equities Ltd. P'ship, 421 So. 3d 748 (Fla. 2d DCA 2025)).
- Represented secured lender bank in borrower’s involuntary bankruptcy case, resulting in an agreed dismissal of the case on terms favorable to the lender.
- Represented creditor of failed special purpose acquisition company (SPAC) in successful involuntary bankruptcy filing.
- Represented owner and executive officer of failed national insurance companies in various related guaranty and bankruptcy matters.
- Represented secured judgment creditors in Chapter 11 cases of Recycling Revolution, LLC, resulting in favorable settlement and consensual plan of reorganization providing for meaningful recovery on judgment.
- Represents car dealership group in various Chapter 11 and 13 proceedings.
- Represented owner and executive officer of trucking companies in Chapter 11 proceedings.
- Represented ownership group of Five Guys restaurant franchisee in contested Chapter 11 proceedings and related fraud litigation.
- Defended provider of mortgage servicing software in purported class action litigation brought in Chapter 11 bankruptcy cases of Ditech Holding Corporation, resulting in dismissal.
- Defended bank against Chapter 15 trustee’s claims in RICO, money laundering and fraud litigation.

Awards & Honors

- *Legal 500's "US Elite: Miami and Florida"*
  - Finance and Restructuring, 2026
- *Chambers & Partners USA: America's Leading Business Lawyers*, Bankruptcy/Restructuring (2024-2026)
- *The Best Lawyers in America*®, "Ones to Watch" (2021-2025)
- *Florida Super Lawyers,* "Rising Star" (2017-2026)
- American Bankruptcy Institute, "40 Under 40" Emerging Leaders in Insolvency, 2025
- Lawdragon 500, named among the nation's 500 Leading Lawyers in Bankruptcy and Restructuring, (2025-2026)

Community Activities / Associations

- Bankruptcy Bar Association of the Southern District of Florida
  - President, 2026-2027
  - President Elect, 2025-2026
  - First Vice President, 2024-2025
  - Second Vice President, 2023-2024
  - Secretary, 2022-2023
  - Board Director, 2020-present
- National Conference of Bankruptcy Judges
  - NextGen Program, 2020 - 2021
- Uniform Law Commission
  - Committee on Assignments for the Benefit of Creditors
- American Bankruptcy Institute
  - Business Reorganization Committee

In the News

Samuel J. Capuano Begins Term as President of the Bankruptcy Bar Association of the Southern District of Florida
July 1, 2026

Twenty-One Berger Singerman Attorneys Recognized in 2026 Edition of Florida Super Lawyers
June 26, 2026

The Bankruptcy Bar Association of the Southern District of Florida Highlights Berger Singerman and Samuel J. Capuano in Platinum Sponsor Video
June 26, 2026

Berger Singerman Recognized by Chambers USA for 23rd Consecutive Year
June 4, 2026

Berger Singerman Attorneys Recognized in Legal 500’s 2026 “US Elite: Miami and Florida” Rankings
April 15, 2026

Berger Singerman Attorneys Listed in the 2026 Edition of Lawdragon 500 Leading Global Bankruptcy and Restructuring Lawyers
March 13, 2026

Samuel Capuano Named to American Bankruptcy Institute’s 2025 “40 Under 40” List
October 13, 2025

Samuel Capuano and Erin Hoskins Elected to Executive Leadership Roles in the Bankruptcy Bar Association for the Southern District of Florida
July 1, 2025

Berger Singerman Attorneys Listed in the 2025 Edition of Lawdragon 500 Leading Global Bankruptcy and Restructuring Lawyers
June 27, 2025

Twenty-Three Berger Singerman Attorneys Recognized in 2025 Edition of Florida Super Lawyers
June 26, 2025

Fifty-Six Berger Singerman Attorneys Recognized in the 2025 Edition of Best Lawyers In America
August 15, 2024

Samuel J. Capuano and Erin Hoskins Elected First Vice President and Director for The Bankruptcy Bar Association of the Southern District of Florida 2024-2025 Term
May 29, 2024

The Bankruptcy Bar Association of the Southern District of Florida Installed Samuel J. Capuano as Second Vice President and Erin Hoskins as Director for its 2023-2024 Term
September 11, 2023

FleetOwner Features Sam Capuano in, "Attorney: Yellow’s Chapter 11 timeline ‘very aggressive’"
August 10, 2023

Travel Weekly Quotes Samuel Capuano in, "There will be money for travel advisors in Crystal Cruises liquidation"
July 5, 2023

South Florida Business Journal Quotes Sam Capuano in, "Lake Worth Beach pharmacy consulting company in liquidation with over $30 million in debt"
January 24, 2023

TravelWeekly Quotes Sam Capuano in, "Progress made in Crystal claims process, but travel advisors must wait"
January 23, 2023

Miami Today Quotes Sam Capuano in, "Experts Expect Miami's Business Bankruptcies to Increase"
January 19, 2023

MiamiToday Quotes Sam Capuano in, "Negative Economic Feeling Doesn't Translate to Bankruptcies"
December 14, 2022

Twenty-three Berger Singerman Attorneys Recognized in 2022 Edition of Florida Super Lawyers
June 27, 2022

Thirty-Nine Berger Singerman Attorneys Recognized in the 2022 Edition of Best Lawyers In America
August 19, 2021

Nineteen Berger Singerman Attorneys Recognized in 2021 Edition of Florida Super Lawyers
June 24, 2021

Berger Singerman’s Bankruptcy Litigation Practice Recognized As 2021 “Litigation Departments of the Year” By Daily Business Review

March 29, 2021

South Florida Business Journal Quotes Sam Capuano in, "Integro Building Systems shutters Florida operations, leaving $16M in debt"
March 26, 2021

Berger Singerman Announces 2021 Elevations
January 5, 2021

Thirty-Five Berger Singerman Attorneys Recognized in the 2021 Edition of Best Lawyers In America
August 19, 2020

Publications

Daily Business Review, "Middle Market Mindset: Options for Struggling Companies"
March 27, 2023

Daily Business Review "Making Partner During a Pandemic: How COVID Changed Everything"
May 10, 2021

Events & Speaking Engagements

Samuel Capuano, Speaker, “Florida Assignments for the Benefit of Creditors,” Annual Bankruptcy Skills Workshop, University of Miami School of Law
June 5, 2026

Samuel Capuano, Facilitator, “Bankruptcy Roundtable Discussion,” 2026 Eleventh Circuit Judicial Conference
May 13, 2026

Samuel J. Capuano, Speaker, "Brown Bag Webinar: Florida Assignments for the Benefit of Creditors (ABC)" Bankruptcy Bar Association of the Southern District of Florida
December 16, 2025

Prior Affiliations

- Aaronson Schantz Beiley, P.A.
- Tabas, Freedman & Soloff, P.A.
- Summer Law Clerk for the Honorable William Hoeveler, United States District Court for the Southern District of Florida