

In The News

Adam Swick and Laura Taveras Discuss COMI Determinations for Enterprise Groups in *ABI Journal*

February 9, 2026

Akerman International Insolvency Chair and Bankruptcy and Reorganization Practice Group Partner [Adam Swick](#) and Bankruptcy and Reorganization Associate [Laura Taveras](#), contributed to the *ABI Journal* with “Presumption, Proof and Corporate Reality: Recent Developments in COMI for Enterprise Groups.”

In the article, Adam and Laura trace nearly 20 years of case law on how U.S. courts determine a debtor’s center of main interests (COMI) under Chapter 15, with focus on a recent decision recognizing a Canadian insolvency proceeding as the foreign main proceeding for a U.S. subsidiary despite its American employees, assets, and registered office in Delaware.

Adam and Laura emphasize that while courts have developed flexible frameworks to support cross-border reorganizations of integrated enterprise groups, inconsistent COMI determinations remain a significant risk that can derail international insolvency proceedings.

[Click here to view this news.](#)

Related People

R. Adam Swick
Laura Taveras

Related Work

Bankruptcy and
Reorganization

Related Offices

Austin
Dallas