

## Outstanding Turnaround Firms 2005

Firm	Senior Professionals	Outstanding Achievements
AlixPartners, LLC Southfield, MI Tel. (248) 358-4420 www.alixpartners.com	Jim Bonsall John Dubel Luca Ramella	Jim Mesterharm Bob Dangremond Eric Simonsen
Alvarez & Marsal, Inc. New York, NY Tel. (212) 759-4433 www.alvarezandmarsal.com	Antonio C. Alvarez, II Bryan P. Marsal Joseph A. Bondi James P. Fogarty Sajan George	William C. Kosturos William V. Roberti Guy P. Sansone Standford Springel John Suckow
<b>Brincko Associates, Inc.</b> Los Angeles, CA Tel. (310) 553-4523 www.brincko.com	<b>John P. Brincko</b> <b>Paul J. Meyaart</b>	<b>Stephen Sokol</b> <b>Thora Thoroddsen</b>
Carl Marks Advisory Group LLC New York, NY Tel. (212) 909-8400 www.carlmarks.com	Stanley B. Frieze Mark L. Cluster Marc Pfefferle	Duffield Meyercord Douglas Booth
Conway MacKenzie & Dunleavy Birmingham, MI Tel. (248) 433-3100 www.c-m-d.com	Van E. Conway Donald S. MacKenzie	Jeffrey L. Johnston A. Jeffrey Zappone
Development Specialists, Inc. Chicago, IL Tel. (312) 263-4141 www.dsi.biz	William A. Brandt, Jr. Fred C. Caruso	Clare M. Pierce Frederick "Fritz" R. Reed
Executive Sounding Board Assocs. Philadelphia, PA Phone: 215-568-5788 www.esba.com	Martin I. Katz Robert Katz Michael DuFrayne	Neil Gilmore James Fox
Focus Management Group Tampa, FL Phone: 813-281-0062 www.focusmg.com	J. Tim Pruban Jeffrey Granger	Ken Naglewski Robert Riiska
Getzler Henrich & Associates LLC New York, NY Tel. (212) 697-2400 www.getzlerhenrich.com	Abraham Getzler Joel Getzler William H. Henrich	Peter Furman Mark Samson Susan Storey
Glass & Associates, Inc. New York, NY Tel. (212) 223-2002 www.glass-consulting.com	Shaun K. Donnellan John C. DiDonato Dalton T. Edgecomb	Sanford R. Edlein Dennis M. Ladd Anthony F. Wolf
Goldin Associates, L.L.C. New York, NY Tel. (212) 593-2255 www.goldinassociates.com	Harrison J. Goldin David Pauker Seymour Preston, Jr.	Mark R. Slane Jerry Lombardo Lucinda Sadrian
Huron Consulting Group Chicago, IL Tel. (312) 583-8700 www.huronconsultinggroup.com	Thomas J. Allison David Grende James M. Lukenda David Speltz	Susan L. Storey Michael C. Sullivan Timothy C. Weis Daniel P. Wikel
Morris Anderson & Associates, Ltd. Des Plaines, IL Tel. (847) 768-4400 www.morris-anderson.com	Daniel F. Dooley Alan J. Glazer Bob Starzyk	Jim Ross Andrew Barnett John Kokoska
NachmanHaysBrownstein Narberth, PA Tel. (610) 660-0060 www.nhbteam.com	Harvey L. Nachman Thomas D. Hays, III	Howard Brod Brownstein Leland B. Goldberg
Xroads Solutions Group New York, NY	Dennis Simon Bill Creelman Holly Etlin Ruth Ford	John Walters George Petrenko David Peress
		President of Engine & Powertrain Group, Tecumseh. Chief restructuring officer, Anchor Glass. Chief restructuring officer, Kunert. Financial and restructuring advisor, Silicon Graphics. Chief restructuring officer, Jarvis. Interim chief executive officer and chief administrative officer, Refco.
		CEO and chief restructuring advisor of Interstate Bakeries and National Energy & Gas Transmission. CEO of The Spiegel Group, St. Vincent Catholic Medical Centers, and SLI, Inc. Chief restructuring officer of HealthSouth Corp., New Orleans Public Schools, and McLeodUSA.
		<b>Turnaround and refinancing of major consumer products company. Advisor to \$5 billion plus hedge fund resulting in acquisition of Sun World International out of bankruptcy. Restructuring advisor to largest dairy processor and egg producer in the Pacific Northwest. CRO/CFO of Franchise Pictures.</b>
		Chief restructuring officer of Oneida Ltd. Developed restructuring plan for Nationwide Credit. Chief restructuring officer in turnaround of Happy Kids, Inc. As financial advisor to Invironmentalists, assisted in divestiture of 43 commercial locations. Developed and implemented turnaround plan for Acme Architectural Products.
		Restructuring, turnaround, and advisory engagements include Jernberg Industries, Internet Corporation, CTL Aerospace, and several automotive suppliers. Assisted \$620 million consumer products company in post-merger integration needs, serving as corporate controller and treasurer.
		Appointed trustee for the Ebbers Trust. Designated replacement manager for two troubled coin funds created for benefit of the Ohio Bureau of Workers' Compensation. Serves as post-confirmation plan trustee for Horizon Natural Resources and Jillian's Entertainment Holdings, et al. Financial advisor to Huffey Corporation.
		As CFO, restored financial integrity to \$1B building products manufacturer. Multi-million dollar turnaround at Hi-tech Plastics. Financial advisor to Fansteel in completing ABL financing and M&A sale. CFO of Pharmaceutical Formulations, managing 363 sale. Advisor to committees for A.B. Dick, Inacom, Tiro Industries.
		Nominated for TMA turnaround deal of the year. Active bankruptcies include Glass Group, Plymouth Rubber, National Eldercare, PSA Quality Systems, and DT Industries. Financial advisor to lenders in Athlete's Foot, Intrepid, Wickes Lumber. Interim management roles include defense contractor, consumer products company.
		Financial advisor to Manhattan Projects, Inc., GT Brands Holdings Group, and American Forest Resources, LLC. Financial advisor to the creditors' committee of MarketXT Holdings. Chief restructuring officer of The Colad Group and Demircro Group of North America.
		Chief restructuring officer of Southern States Cooperative Inc. Chief restructuring advisor to Matrix Service Company. Advisor to buyer of Venture Holdings. Financial advisor to General Chemical. Operational restructuring advisor to Mississippi Chemical Corp. Advisor in over 15 auto supplier cases in 2005.
		Special consultant to North Shore Asset Management, Wood River Partners, and InterBank Funding. Financial advisor to Asia Global Crossings and to indenture trustee for Toms Foods and Anchor Glass. Restructuring advisor to SeaSpecialties Inc. Plan administrator for Russell Stanley.
		Financial advisor to Northwest Airlines, ATA, United Airlines. Advisor to Saint Vincent Catholic Medical Centers, Christ Hospital, Doctors Hospital. Financial advisor to unsecured creditors' committees of Ultimate Electronics and National Energy & Gas Transmission.
		Financial advisor to ThermoView Industries, federal receiver of Northshore Asset Management, Chapter 7 trustee of Ultimate Electronics, and several other \$100 million plus companies. Creditor trustee to Spiegel and Farmland Dairies. Financial advisor to several other companies \$100 million and above.
		Premier turnaround advisor and manager on behalf of many middle-market companies. Service provider to lenders, lender groups, creditors, and hedge funds. Advisor to several public-sector entities. Plan Administrator for Montgomery Ward. Chief restructuring officer in Capital Resource Funding.
		Winn Dixie (debtor); Vartec (creditors' committee); Falcon (creditors' committee); Impath (debtor, chief restructuring officer); Agentry (debtor, chief restructuring officer); Chevy's Inc. (creditors' committee); Intrepid (debtor, interim CEO); Ormet (debtor, chief restructuring officer).