

Restructuring Departments of National Accounting Firms

Firm	Senior Professionals	Representative Clients	
BDO Seidman LLP New York, NY Tel. (212) 885-8340 www.bdo.com	George Blanco (LA) Jack Williams (Atlanta) William K. Lenhart (NY)	David Berliner (NY) David Bolland (Dallas) Stephen Ferrara (Chicago)	Global Crossing (Litig. Trust), Owens Corning (Special Creditors Committee), Pillowtex Corp (Creditors Committee), Parkway Hospital (Debtor), Bachrach Clothing (Creditors Committee), Factory 2 U (Preference Litigation).
CBIZ Restructuring Group Bethesda, MD Tel. (301) 951-3636 www.cbiz.com	Robert B. Brenegan David S. Mork Timothy H. Shaffer Andrew Marcou	William M. Smith Ronald M. Kurtz Andre Gien Robert P. Brennan	Eason Waller (Advisor), North American Broadcasting (Advisor), James E. Acridge (Trustee, Advisor), Mendoza Textile (Manufacturing Advisor), AZCO Operating (Advisor), AZCO Oil (Advisor).
Crowe Chizek and Company LLC, Restructuring Advisory Services Chicago, IL Tel. (630) 586-5340 www.crowchizek.com	John Grivetti III (Oak Brook) Brian Keller (Oak Brook) David Stephenitch (Chicago)	Marc Shaffer (Chicago) Kevin Hovorka (Chicago) Greg Diem (Ft. Lauderdale)	Represents lenders and other capital providers to troubled companies, as well as potential buyers of distressed assets.
Deloitte Financial Advisory Services LLP New York, NY Tel. (212) 436-2000 www.deloitte.com	Kirk Blair (NY) Anthony Sasso (NY) Daniel Polsky (NY) John Llewellyn (NY) John Sordillo (NY) Michael Mackey (NY) Carl S. Lane (Chicago)	James Vallerie (Dallas) John Little (Dallas) Arthur Perkins (SF) Curtis A. McClam (LA) Camille Stovall (Houston) Sheila T. Smith (Boston)	MCI, Casual Male, Superior Telecom, J A Jones, Footstar, Gadzooks, Rouge Steel, Slater, Global Crossing, Loral Space, Spiegel, Bob's Stores, Oneida.
Grant Thornton LLP New York, NY Tel. (212) 542-9730 www.gti.org	Marti Kopacz (NY) James Peko (NY) Benjamin Gonzalez (NY) Loretta Cross (Houston)	Tony Gerbino (Houston) Paul Melville (Detroit) William Polancic (Chicago)	Not available at this time. The Recovery and Reorganizations Services practice was launched on May 1, 2006.
Plante & Moran, PLLC Southfield, MI Tel. (248) 223-3613 www.plantemoran.com	Tim Weed David Priestly Jeff Woerner Michael Colella	Jeff Jenkins Michael Fee (Grand Rapids) Dan Ruskin (Nashville) Don Weathers (Nashville)	Primarily privately-held clients in out-of-court restructuring.
PricewaterhouseCoopers Corporate Advisory and Restructuring LLC New York, NY Tel. (646) 471-3000 www.pwc.com/us/car	Peter Spratt (NY) Tom Sperry (NY) Cyrus Pardiwala (NY) Mike Milani (Chicago) Jeffrey Lewis (NY)	Bob Rajan (NY) Jaime Bergaz (NY) Keith Kaiser (Chicago) John Sachs (NY) Peter Miller (NY)	Tower Automotive (Unions), Beaulieu, (Company), Sylvania (Company), Huffy (Creditors).