

# Special Report

## Restructuring Departments of National Accounting Firms

Firm	Senior Professionals		Representative Clients
<b>BDO Seidman BDO Consulting</b> New York, NY Tel. (212) 885-8340 www.bdo.com/brs	William K. Lenhart (NY) David Berliner (NY) Marlene Rabinowitz (NY)	George Blanco (LA) Jack Williams (Atlanta) David Boland (Dallas)	Parkway Hospital (Debtor); Solutia, Inc. (Litigation Defendants); Tweeter Home Entertainment Group, Inc. (Creditors Committee); Source Enterprises, Inc. (Debtor); New Century Finance (Examiner); Copelands' Enterprises, Inc. (Creditors Committee); Rag Shop, Inc. (Creditors Committee).
<b>CBIZ Restructuring Group</b> Bethesda, MD Tel. (301) 951-3636 www.cbiz.com	Robert B. Brenegan Timothy H. Shaffer Andrew Marcou William M. Smith Ronald M. Kurtz	Andre Gien Robert P. Brennan M. Michael Aquino John J. Lewis, III	Eason Waller (Advisor); North American Broadcasting (Advisor); James E. Acridge (Trustee, Advisor); Mendoza Textile (Manufacturing Advisor); AZCO Operating (Advisor); AZCO Oil (Advisor).
<b>Crowe Chizek and Company Restructuring Advisory Services</b> Chicago, IL Tel. (616) 242-6182 www.CroweChizek.com/ Crowe/ServicesProvided/ FinancialAdvisory	John Weykamp (Grand Rapids) John Grivetti (Oak Brook) David Stephenitch (Chicago) Robin Reinhard (Ft. Lauderdale)	Rick Greene (Nashville) Brian Chimel (Chicago) William Polancic (Chicago)	Represent lenders and other capital providers to troubled companies, as well as potential buyers of distressed assets.
<b>Deloitte Financial Advisory Services</b> 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) Dan O'Brien (NY) Carl S. Lane (Chicago) 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.
<b>Grant Thornton</b> New York, NY Tel. (212) 542-9730 www.gti.org	Marti Kopacz (NY) Mark Toney (NY) Loretta Cross (Houston) Jim Peko (NY) Ken Malek (Chicago)	Kimberly Rodriguez (Detroit) Tim Skillman (Detroit) Jeff Benton (DC) John Bittner (Dallas)	Ford Motor Company, Hancock Fabrics, various private equity firms and hedge funds.
<b>Plante &amp; Moran</b> Southfield, MI Tel. (248) 223-3613 http://www.plantemoran.com	Tim Weed David Priestly Michael Colella	Jeff Jenkins Jim Bouck Mandy Townsend	Primarily privately-held clients in out-of-court restructuring.
<b>PricewaterhouseCoopers Corporate Advisory and Restructuring</b> New York, NY Tel. (646) 471-3000 www.pwc.com/us/car	Michael Milani (Chicago) Keith Kaiser (Chicago)	Jeffrey Lewis (NY) Peter Miller (NY)	Delphi (Company); Huffy (Creditors); Sea Containers Ltd. (Company); Tower Automotive (Unions).
<b>RSM McGladrey, Inc.</b> Chicago, IL Tel. (312) 634-3400 www.rsmmcgladrey.com	Scott Peltz Dan Williams David Bart	Mitchell Hirsh T. Steven Blake Greg Richards	Bridge Information (Creditors Committee); Outboard Marine (Creditors Committee); Emerald Casino (Creditors Committee); Solutia, Inc. Retirees (Company); McCook Metals (Company); NCFE (Company).