

Special Report

Restructuring Departments of National Accounting Firms

Firm	Senior Professionals	Representative Clients	
BDO Consulting New York, NY Tel. (212) 885-8340 www.bdoconsulting.com	William K. Lenhart (NY) David Berliner (NY) Marlene Rabinowitz (NY) George Blanco (LA)	Jack Williams (Atlanta) David Boland (Dallas)	American Home Mortgage (Creditors Comm.); Tropicana Entertainment, LLC (Shareholder); TOUSA, Inc. (Secured Lenders); Sirva, Inc. (Creditors Comm.); Dan River, Inc. (Creditors Comm.); Bayou Group, LLC (Trustee); New Century Finance (Examiner).
CBIZ/Mayer Hoffman McCann Bethesda, MD Tel. (301) 951-3636 www.cbiz.com	Robert Brenegan Ron Kurtz M. Michael Aquino John J. Lewis	Robert P. Brennan William M. Smith Timothy H. Shaffer	Eason Waller (Advisor), North American Broadcasting (Advisor), James E. Acridge (Trustee, Advisor), Mendoza Textile (Mfr. Advisor), AZCO Operating (Advisor), AZCO Oil (Advisor).
Crowe Horwath Restructuring Advisory Services Grand Rapids, MI Tel. (616) 242-6182 www.crowehorwath.com	John B. Weykamp (Grand Rapids) John A. Grivetti (Oak Brook) David M. Stephenitch (Chicago) Rick S. Greene (Nashville)	Brian R. Chmiel (Chicago) William J. Polancic (Chicago) Robin Reinhard (Ft. Lauderdale)	Represent lenders and other capital providers to troubled companies, as well as potential buyers of distressed assets.
Deloitte Financial Advisory Services New York, NY Tel. (212) 436-2000 www.deloitte.com/us/reorganization	Sheila Smith (Boston) Kirk Blair (NY) Bill Fasel (Chicago) John Little (Dallas) Curtis McClam (Los Angeles)	Arthur Perkins (San Francisco) Camille Stovall (Houston) Dan Polsky (NY)	Auburn Memorial Hospital, Bally's Total Fitness, Goody's Family Clothing, Haven Eldercare, Hines Horticultural, UCC, Urban Behavior, Westchester Square Medical Center. Debtor work includes: 1031 Tax Group, Domain Home Furnishings, Mervyn's Holdings LLC.
Grant Thornton New York, NY Tel. (617) 542-9730 www.granthornton.com	Marti Kopacz (NY) Mark Toney (NY) Loretta Cross (Houston) Jeff Benton (DC) Kimberly Rodriguez (Detroit)	Ken Malek (Chicago) Tim Skillman (Los Angeles) Scott Davis (Charlotte) John Bittner (Dallas) Jim Peko (NY)	The Education Resources Institute (TERI), Bally Total Fitness, Ford Motor Co., Magna International, various private equity and hedge funds.
Plante & Moran Southfield, MI Tel. (248) 223-3613 http://www.plantemor.com	Tim Weed David Priestly Michael Colella	Jeff Jenkins Jim Bouck Don Britt	Primarily privately-held clients in out-of-court restructuring.
PricewaterhouseCoopers Corporate Advisory and Restructuring Chicago, IL Tel. (312) 298-2755 www.pwc.com/us/car	Michael Milani (Chicago) Martin Hoesley (Chicago) Keith Kaiser (Chicago)	Jeffrey Lewis (NY) Peter Miller (NY) Cyrus Pardiwala (NY)	Huffey (Creditors), Sea Containers Ltd. (Debtor), Tower Automotive (Milwaukee Unions), VTL Limited (Company).
RSM McGladrey Chicago, IL Tel. (312) 634-3400 www.rsmmgladrey.com	Scott Peltz Daniel Williams Mitchell Hirsh	David Bart Steven Blake	Bridge Information (Creditors Comm.); Outboard Marine (Creditors Comm.); Solutia Inc. (Retirees Comm.); McCook Metals; NCFE; Alzheimer & Gray; Gretag Imaging (Litigation); UTAH 7000 (Debtors).