

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) Richard Moskwa (NY)	William Creelman (CA) John Kokoska (GA) Jack Williams (GA) David Boland (TX)	American Home Mortgage (Creditors Committee); Tropicana Entertainment, LLC (Shareholder); Tousey, Inc. (Secured Lenders); Sirva, Inc. (Creditors Committee); Dan River, Inc. (Creditors Committee); Bayou Group, LLC (Trustee); New Century Finance (Examiner).
CBIZ MHM Bethesda, MD Tel. (301) 951-3636 www.cbiz.com/ MidAtlantic	Ron Kurtz Bill Smith	Remonde Brangman Jeff Manwiller	Eason Waller (Advisor), North American Broadcasting (Advisor), James E. Acridge (Trustee, Advisor), Mendoza Textile (Manufacturing Advisor), AZCO Operating (Advisor), AZCO Oil (Advisor).
Crowe Horwath Chicago, IL Tel. (312) 857-7419 www.crowehorwath.com	John B. Weykamp John A. Grivetti Ray Anderson Dennis Kalten	Mark Cedar Michael Kenny Robin Reinhard Brian R. Chmiel	Financial advisory, interim mgmt., and bankruptcy services for debtors, creditors (secured and unsecured), and private equity groups in restructurings of middle-market businesses, including manufacturing, distribution, transportation, financial institutions, entertainment, and retail.
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 (LA) Arthur Perkins (San Francisco)	John Sordillo (NY) Camille Stovall (Houston) John Doyle (Chicago) Tim Hurley (Boston) John Llewellyn (New York) Anthony Sasso (New York)	Hartmarx Corp (Creditor), Journal Register Company (Debtor), Lehman Brothers Holding Inc. (Intermediary), R.H. Donnelley Corp. (Debtor), Ritz Camera (Creditor), SemGroup, L.P. (Debtor), Sportsman's Warehouse (Creditor), WexTrust Capital (Debtor).
Grant Thornton New York, NY Tel. (212) 542-9730 www.grantthornton.com	Marti Kopacz (NY) Mark Toney (NY) Loretta Cross (Houston) Tim Skillman (Los Angeles)	Scott Davis (Charlotte) John Bittner (Dallas) Sandy Reese (Chicago) Laura Marcero (Detroit)	Flying J; BMHC; Education Resources Institute; Evergreen Gaming; Wadley Health System; Forum Health; various private equity firms; national and international bank groups in out-of-court restructurings.
Plante & Moran Detroit, MI Tel. (248) 223-3613 www.plantemoran.com	Tim Weed David Priestly Jeff Jenkins	Michael Colella Joe Condon Jim Bouck	Checker Motors Corp. (Advisor); Primarily represents closely-held companies.
PricewaterhouseCoopers New York, NY Tel. (646) 471-5300 www.pwc.com/us/ restructuring	Paul Ellis (New York) Matt McClish (Atlanta) Cyrus Pardiwala (New York)	Perry Mandarino (New York) Dan Williams (Chicago) Colin Wittmer (New York)	Filene's Basement, Royal Worcester Spode, Sage Crest, Smurfit Stone Container, Sportsman's Warehouse, Strauss Discount Auto.
RSM McGladrey Chicago, IL Tel. (312) 634-3400 www.rsmmcgladrey.com	Scott Peltz Mitchell Hirsh David Bart	Gregory Richards Steven Blake	Bridge Information (Creditors); Outboard Marine (Creditors); Solutia Inc. (Retirees); Mc-Cook Metals; NCFE; Altheimer & Gray; Gretag Imaging (Litigation); UTAH 7000 (Debtors); Kirk Corp.(Debtor); Triad Resources Inc. (Debtor); \$4 billion multi-use development project (Lender Advisor).