Outstanding Turnaround Firms – 2006

Firm

AlixPartners, LLC Southfield, MI Tel. (248) 358-4420 www.alixpartners.com

Alvarez & Marsal, Inc. New York, NY Tel. (212) 759-4433 www.alvarezandmarsal.com

Bridge Associates LLC New York, NY Tel. (212) 207-4710 www.bridgellc.com

Brincko Associates, Inc. Los Angeles, CA Tel. (310) 553-4523 www.brincko.com

Carl Marks Advisory Group LLC New York, NY Tel. (212) 909-8400 www.carlmarks.com

Conway MacKenzie & Dunleavy Birmingham, MI Tel. (248) 433-3100 www.c-m-d.com

Development Specialists, Inc. Chicago, IL Tel. (312) 263-4141 www.dsi.biz

FTI Consulting Inc New York, NY Tel (212) 247-1010 www.fticonsulting.com

Getzler Henrich & Associates LLC New York, NY Tel. (212) 697-2400 www.getzlerhenrich.com

Glass & Associates, Inc. New York, NY Tel. (212) 223-2002 www.glass-consulting.com

Goldin Associates, LLC New York, NY Tel. (212) 593-2255 www.goldinassociates.com

Huron Consulting Group Chicago, IL Tel. (866) 229-8700 www.huronconsultinggroup.com

Mesirow Financial Consulting, LLC New York, NY Tel. (877) 632-4200 www.mesirowfinancial.com

NachmanHaysBrownstein Inc. Narberth, PA Tel. (610) 660-0060 www.nhbteam.com

XRoads Solutions Group Santa Ana, CA Tel. (949) 567-1600 www.xroadsllc.com

Senior Professionals

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Jim Feltman Leon Szlezinger Jeff Truitt

Howard Brod Brownstein Leland B. Goldberg Thomas D. Hays, III Harvey L. Nachman

Dennis Simon George Langis, Jr. J.G. Pete Ball Florence V. Lentini William Creelman Alexander W. Stevenson Holly Felder Etlin Andrew Thornburg

Outstanding Achievements

Financial and restructuring advisor, Calpine; chief restructuring officer and chief financial officer, Dana; chief financial officer, DHB Industries; president, Societe Des Polymeres Barre Thomas; chief operating officer, MFI Furniture; chief financial officer, Solo Cup.

Advisor and/or interim manager at American Italian Pasta, Asarco, Delphi, Galvex Holdings, Interstate Bakeries, Ihr Platz, Key Energy, Meridian Automotive Group, Movie Gallery, New Orleans Public Schools, New York City Department of Education, St. Vincent Catholic Medical Centers, Sunterra, and Tower Automotive Services.

Financial advisor to trustee for Refco International Wire Group; chief restructuring officer/advisor for Three Five Systems, International Garment Processors, and Torch Offshore; post-confirmation trustee for Heilig-Meyers, FLYi, Durango Georgia Paper, and Impath; financial advisor to non-union retirees' committee for Tower Automotive.

Successful sale of Franchise Pictures film library as CEO/CRO; trustee for National Consumer Mortgage involved in major Ponzi scheme; chairman and restructuring advisor in turnaround and refinancing of major food company; restructuring advisor for furniture manufacturer and importer.

Advisor to Acme Architectural; advisor to and interim manager of Backyard Buildings; restructuring advisor to Bliss Clearing Niagara; chief restructuring officer to Dyno Corporation; chief restructuring advisor and chief restructuring officer to GM Design Group; restructuring advisor to SAGUS International, Inc.

Financial advisor to J. L. French Automotive Castings, Inc. and helped lead company's restructuring and exit from bankruptcy in less than 150 days; financial advisor to Hastings Manufacturing Company and led successful restructuring; advisor to numerous automotive suppliers.

Serving as CEO for Victory Health Services; Chapter 11 trustee in Foss Manufacturing Co. Inc.; financial advisor to the unsecured creditors committee for PTI Holdings Corp et al. dba London Fog. Significant litigation support and expert witness practice; marketing and selling assets for benefit of the Ebbers Trust.

Current engagements include acting as financial advisors to the unsecured creditors' committee of Dana Corporation and Northwest Airlines; chief restructuring officer and chief financial officer of Heating Oil Partners; and advisor to the debtors of Refco and Delphi Corporation.

Financial advisor to Cherrydale Farms, Custom Forest Products, Burr Wolff, and Best Manufacturing; interim CEO for Blimpie International; interim CEO of Brunschwig & Fils; financial advisor to secured lenders of \$400 million auto parts manufacturer; interim CEO for largest U.S. photo album manufacturer.

Advisor to debtors in Chapter 11 Integrated Electrical Services, Best Manufacturing, and Ward Products; operational restructuring advisor to DURA Automotive Systems, Inc.; advisor in over 40 auto supplier cases in the past three years; winner of "Mega Turnaround of the Year" for Southern States Cooperative Inc

Interim manager for Refco; restructuring advisor to national produce company and packaged goods company; financial advisor to principal creditor of Student Finance Corp.; special consultant to North Shore Asset Management, Wood River Partners, and InterBank Funding; financial advisor to Asia Global Crossings

Advisor to Northwest Airlines, ATA Holdings, UAL, and Delta Air Lines; advisor to numerous healthcare companies, including St. Vincent Catholic Medical Centers; financial advisor to unsecured creditors' committees of Global Home Products, Meridian Automotive Systems, and Performance Transportation Services

Interim CEO to USA Capital; financial advisor to Enesco Group, Havens Steel, Portrait Corporation of America, and Pliant Corporation, as well as several automotive parts suppliers; financial advisor to the unsecured creditors' committees for Delta, Delphi, and Oneida. Advisors to various stakeholders in the Refco and Calpine bankruptcies.

Financial advisor to creditors' committee in Nobex and World Health Alternatives cases; financial advisor to debtor in Markson Rosenthal; chief administrative officer to Norstan Apparel Shops; continuing to serve as plan administrator in Montgomery Ward, the largest retail liquidation in history; liquidating trustee in Waterlink.

Advisor to Winn Dixie in financial restructuring; provided financial advisory services to unsecured creditors' committee in Vartec; financial advisor in restructuring of \$350 million in debt of Nellson Nutraceutical, Inc.; financial advisor to unsecured creditors' committee in Levitz Home Furnishings; financial advisor to Tanner & Haley Resorts.