

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) Kevin Kaden (NY) Jerry Shapiro (NY) Richard Moskwa (NY) Richard Hauer (NY)	American Home Mortgage (creditors' committee); Tarragon (debtor); Freedom Communications Holdings, Inc. (creditors' committee); The Reader's Digest Association, Inc. (creditors' committee); Mervyns (creditors' committee). Lenders and company franchisees, retailers, nurseries, manufacturing (out-of-court workouts).
CBIZ MHM Bethesda, MD Tel. (301) 951-3636 www.cbiz.com/MidAtlantic	Ron Kurtz Bill Smith	Remonde Brangman Jeff Manwiller
Crowe Horwath Chicago, IL Tel. (312) 857-7419 www.crowehorwath.com	John B. Weykamp John A. Grivetti Dennis Kalten Mark Cedar Michael Kenny	Whitehall Jewelers, Eason Waller, North American Broadcasting, James E. Acridge, Mendoza Textile, AZCO Operating, AZCO Oil.
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)	Robin Reinhard Brian R. Chmiel Michael Kenny Rick Greene
Grant Thornton New York, NY Tel. (212) 542-9730 www.grantthornton.com	John Doyle (Chicago) Tim Hurley (Boston) Anthony Sasso (New York) Narendra Ganti (DC) Richard Infantino (Philadelphia) Jon Ball (Detroit) Roberto Cortez (Dallas) John VanderHooven (LA)	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.
KPMG New York, NY Tel. (212) 758-9700 www.kpmg.com	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).	Marti Kopacz (NY) Mark Toney (NY) Loretta Cross (Houston) Tim Skillman (Los Angeles) Scott Davis (Charlotte)
Plante & Moran Detroit, MI Tel. (248) 223-3613 www.plantemoran.com	John Bittner (Dallas) Sandy Reese (Chicago) Robert Tague (Detroit) Phillip Robinson (Phoenix) Kamran Miramadi (SF)	Flying J; Harvest Oil; Baseline Oil & Gas Corp.; TXCO Resources; Saratoga Resources; St. Vincents Catholic Medical Center; various private equity firms; national and international bank groups in out-of-court restructurings.
PricewaterhouseCoopers New York, NY Tel. (646) 471-7589 www.pwc.com/us/restructuring	Drew Koecher (Texas) Tom Bibby (Dallas) Harold Bordwin (New York) Matt Bordwin (New York) Rick Chance (Orange County) GR Christon (Dallas) Tim Dumond (Detroit) Lou Frost (New York)	Capmark Financial, Charter Communications, Chemtura, Chicago Newspaper Liquidation Corporation (Sun Times Media), Circuit City, CIT, Crabtree and Evelyn, Fairpoint Communications, Jennifer Convertibles, Movie Gallery, Quebecor World, Reader's Digest Association, RH Donnelly, Six Flags, Spansion, Thornburg Mortgage, and others.
RSM McGladrey Chicago, IL Tel. (312) 634-3400 www.mcgladrey.com	Tim Weed David Priestly	Checker Motors Corp. (advisor); primarily represents closely-held companies.
	Perry Mandarino (New York) Curt McClam (Los Angeles) Cyrus Pardiwala (New York)	Dan Williams (Chicago) Colin Wittmer (New York)
	Scott Peltz Mitchell Hirsh	David Bart Steven Blake
		Bridge Information; Forum Healthcare; FDIC; Mutual Trust; various private equity firms and their respective portfolio companies; multiple national and international lenders.