

# BANKRUPTCY & RESTRUCTURING

## Giving middle market companies confidence in a time of uncertainty

Calvetti Ferguson provides a fully integrated valuation, accounting, and tax service throughout the entire restructuring process. This process is fully customized to fit your specific situation. Our holistic solution ensures consistency, efficiency, and quality control from out-of-court to post-petition to fresh-start with the same advisory team project managing from start to finish.

Our team has Big Four accounting firm backgrounds in multiple areas of expertise in bankruptcy and restructuring. These team members have served as Chief Restructuring Officer, CFO, VP of Finance, Treasurer, and Corporate Controller and addressed all aspects of corporate finance, risk assessment, and tax planning for global companies. Our team has built departments for corporate accounting and financial planning and reporting to the CFO and audit committee as well as external reporting to shareholders, creditors, and auditors.

### OUT-OF-COURT SERVICES

Companies undergoing a "work-out" process where the company and its creditors reach an agreement to adjust the company's obligations out of court:

- Restructuring analysis
- Valuation
- Working capital analysis
- Cash management
- Quality of earnings
- Tax consulting
- Creditor negotiations

### POST-PETITION

Companies who have decided to reorganize under Chapter 11 bankruptcy proceedings can utilize these services:

- Petition financials
- Claims administration
- Restructuring plan
- Tax consulting
- Expert testimony
- Negotiations
- Reorganization value

### FRESH-START ACCOUNTING

Looking forward to the emergence of the company after Chapter 11, we can help with the following services:

- Fair value
- Four-column presentation
- Accounting memos
- Audit assist
- Accounting services