



## James M. Lukenda, CIRA, CFF

Managing Director

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Jim provides assistance to clients with troubled debt restructurings, mergers, acquisitions and dispositions, litigation and claims analysis, fraud investigations, and other financial consulting and bankruptcy assignments.

His experience spans numerous industries including financial services, heavy manufacturing, retailing, electronics, consumer products and distribution, construction and contracting, communications and publishing, real estate, and hospitality.

Jim's extensive experience includes:

### *Financial Forensics*

- Analysis of a multimillion dollar construction contract and lost profits claim from a troubled state highway contract;
- Financial records disentanglement assignment to locate misappropriated funds;
- Analysis of inventory procedures and record keeping to explain product shortages and operating losses;
- Investigation of trading pattern velocity and investment portfolio mismanagement of a not-for-profit institution.

### *Bankruptcy & Restructuring*

- Expert testimony on issues of business plans, liquidations, avoidance actions, substantive consolidation, and other reorganization and bankruptcy issues;
- Development and evaluation of strategic business plans on behalf of debtors and creditors including the evaluation of customer and product profitability, store and plant profitability, overhead structure, and industry viability;
- Analysis for providing expert testimony on business performance, lost profits, and claims for damages;
- Preparation of valuation reports including enterprise value and liquidation analyses;
- Negotiation and evaluation of out-of-court debt restructuring proposals.

### Representative engagements

- Sherwin Alumina Company - Debtors
- Nortel Networks Inc. – Debtors
- Northwest Airlines, Inc. – Debtors
- The Delaco Company – Chief Restructuring Officer and President of the reorganized company
- WP Steel, LLC – Official Committee of Unsecured Creditors
- American Community Newspapers – Secured Lenders
- Hillsborough Holdings Corporation – Official Bondholders Committee
- Conran's – Advisor to Board of Directors
- JWP Inc. – Bonding Surety
- Lomas Mortgage USA, Inc. – Acquirer of Portfolio
- Olympia & York – Committee of Tower B Bondholders
- Petrie Retail, Inc. – Equity Investors and DIP Lender
- Phar-Mor, Inc. – Chapter 11 Acquirer
- Pocket Communications, Inc. – Debtors
- Revstone Industries, LLC – DCRO
- Robert Maxwell Group – Joint Administrators

### Education and certifications

- BSBA, cum laude, Georgetown University School of Business Administration
- Certified Public Accountant (New Jersey and New York)
- Certified Insolvency and Restructuring Advisor
- Certified in Financial Forensics
- Instructor, AIRA coursework, Certified Insolvency and Restructuring Advisor and Certification in Distressed Business Valuation

### Professional associations

- Association of Insolvency & Restructuring Advisors, Board of Directors (1992 to present), President (2002 to 2003), Chairman (2004 to 2005)
- INSOL International, Board of Directors (1999 to 2003)
- Association for Corporate Growth, New Jersey Chapter, Treasurer
- American Bankruptcy Institute

### Volunteer associations

- Montclair Cooperative School – Board of Trustees