

Michael M. Ozawa

Michael M. Ozawa, CPA/CFF, CGMA, CIRA, has more than 25 years of experience in restructuring and bankruptcy, transaction/M&A advisory and forensic accounting matters. He is a Certified Insolvency & Restructuring Advisor (CIRA), a licensed Certified Public Accountant with a financial forensics specialization credential (CPA/CFF), a Certified Global Management Accountant (CGMA) and a Certified Fraud Examiner (CFE).

Michael has led numerous out-of-court restructurings and bankruptcies engagements representing the company, the debtor, equity holders, secured lenders, unsecured creditors' committees, unsecured debt holders, trustees and receivers. Some of the issues addressed and solutions implemented involved liquidity, solvency, cash flow projections and business plan reviews. The businesses ranged from private enterprises with annual revenues of \$20 million to public entities with revenues in excess of \$2 billion.

His experience spans a diverse range of industries, including consumer products and services; restaurant and retail; software; manufacturing; distribution; healthcare; business services; real estate and financial services industries. He has advised on public and private transactions involving platform acquisitions, add-on and tuck-in acquisitions, business segment carve-outs, bankruptcy auction processes ("363 sales"), mergers and industry consolidations.

Michael has managed many forensic accounting investigations, including matters involved cash transaction analysis, asset acquisition and disposition, asset tracing and compliance issues. Clients include secured and unsecured lenders, private equity sponsors, unsecured creditors' committees, trustees, receivers and "governmental" agencies.

Michael has led numerous due diligence projects addressing quality of earnings; EBITDA bridge; accounting policy procedures; carve-out reporting; transition services agreements and post-transaction transition and integration issues. Mr. Ozawa has worked with a variety of sponsors, acquirers and sellers, traditional lenders and alternative capital providers.

Prior to Enterprise Management Advisors, LLC, Michael was a partner in PricewaterhouseCoopers' Business Recovery Services practice and also a senior managing director at FTI. He holds a B.A. in economics-business from the University of California at Los Angeles.

Michael is a member of the following professional associations

- Association of Insolvency and Restructuring Advisors
- American Bankruptcy Institute
- Association of Certified Fraud Examiners
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants