

Deloitte Advisory

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**Professional Summary**

Mr. Little is a Principal in the Dallas office. He has over 25 years of management and leadership experience and specializes in financial restructuring services both out of and in Chapter 11. He has performed such assignments for troubled companies, secured lenders, unsecured creditors, and equity investors. In the course of these engagements, Mr. Little has performed services involving working capital management, debt capacity, business plan analysis and development, performance improvement, plan feasibility, vendor and business partner diligence, pension funding, financing, plans of reorganization, leasehold and real estate related matters, cash flow modeling, break-even analysis, store closure analysis, accounting issues, as well as many other troubled company issues. He has also conducted numerous valuations of companies in bankruptcy and has co-authored an article on this topic. Other valuation engagements Mr. Little has performed are for mergers and acquisitions, purchase price allocation, financing, gift and estate tax planning, litigation support, and other special projects. He also provides settlement services, including capacity to pay analysis, and has also coauthored an article on this topic.

His broad industry experience includes oil and gas, airlines, financial institutions, insurance agencies, transportation, professional services, deathcare, wholesale supply, supermarkets, fuel distribution, vehicle parts distribution, and specialty retail and manufacturing industries.

Mr. Little has also testified in Federal Bankruptcy Court and holds the Chartered Financial Analyst (CFA) designation, the Certified Turnaround Professional (CTP) designation, is a Certified Insolvency and Restructuring Advisor (CIRA), and holds a Certificate in Distressed Business Valuation (CDBV) from the AIRA. He has also served as a Chief Restructuring Officer (CRO) and Strategic Alternatives Officer.

**Previous Experience**

Prior to joining Deloitte & Touche LLP, Mr. Little served as an active duty officer in U.S. Army Engineer and Special Forces (Green Beret) units and retired from the Army Reserves as a Major.