

# Steven Fleming

Partner, US Leader – Business Recovery Services



## Steven Fleming Principal

90 Park Avenue  
New York, NY 10016  
T: 646.818.7645  
M: 917.929.6199  
steven.fleming@pwc.com

## Educational Background

- Steve holds a Masters in Business Administration from Columbia Business School. His undergraduate degree is a BS in Finance from Lehigh University.
- Mr. Fleming is a Certified Insolvency and Restructuring Advisor (“CIRA”) and is certified in Distressed Business Valuation (“CDBV”). He is a member of the Association of Insolvency & Restructuring Advisors, the Turnaround Management Association and the American Bankruptcy Institute
- Steve was recognized by M&A Advisor as a 2013 recipient of their 40 under 40 award.

## Experience summary

- Steve is a Principal in the New York office of PricewaterhouseCoopers LLP, and the US leader of the firm’s Business Recovery Services practice (“BRS”). He has more than 20 years of business advisory experience with PwC, during which he has been assigned to the firm’s London, New York and Dubai offices.

## Main areas of expertise

- Steve has provided financial advisory services to many of our local and international clients, spanning the whole deal spectrum from devising acquisition/disposal strategies to performing valuations and due diligence, business reviews, and negotiating with potential investors.
- He has extensive experience in assisting distressed companies in the development of pro forma financial statements, the preparation and analysis of business plans and strategic alternatives, analysis of cash flow and working capital management, identification of liquidity enhancing activities, including the execution of cost savings initiatives, and the identification and prosecution of avoidance actions, including preferences and fraudulent transfers.
- He has experience serving as a Chief Restructuring Officer (“CRO”) in connection with Chapter 11 cases, and has been qualified as an expert witness with respect to Valuation, DIP financing, §363 transactions and other bankruptcy related matters.

## Select Recent Restructuring Clients

- TK Holdings Inc. (d/b/a Takata) – Debtors’ Financial Advisor
- SunEdison, Inc. et al. – Debtors’ Financial Advisor
- NRAD – Advisors to Official Committee of Unsecured Creditors