

## Jay Borow

Managing Director – Restructuring and Transaction Advisory  
New York

### Contact

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### Industry Experience

Entertainment & Media  
Financial Services  
Gaming, Lodging, & Hospitality  
Healthcare & Pharma  
Infrastructure & Energy  
Manufacturing, Metals & Mining  
Professional & Other Services  
Real Estate & Construction  
Retail & Consumer  
Technology & Telecom

### Selected Public Cases

AWI Delaware, Inc.  
Betsey Johnson LLC  
Borden Dairy Company  
Champion Windows Manufacturing Inc.  
Columbia Gas  
Eddie Bauer  
Enron  
Global Geophysical Services Inc.  
Hovensa LLC  
Jamesway Corp  
KX Industries, L.P.  
Livent, Inc.  
LTV Steel  
Mattress Discounters, Inc.  
Mattress Giant  
McCrory's  
Nine West Holdings, Inc.  
Nortel Networks  
Prime Motor Inns  
Rural/Metro Corporation  
Safety-Kleen  
Sleep Innovations  
Spiegel Inc.  
Sterling Optical  
Sunrise Senior Living, Inc.  
The Weinstein Company

### Experience

Jay Borow has over 30 years of experience in the areas of bankruptcy, turnaround and restructuring as well as forensic and financial investigations, and litigation consulting.

Mr. Borow has extensive experience advising companies and/or debtors through the restructuring and bankruptcy process, as well as creditors and creditors' committees including secured lenders, banks, financial institutions, lender groups, bondholders, and unsecured creditors.

In addition, Mr. Borow has served as Responsible Person, Examiner, and Financial Advisor to the Trustee in numerous restructuring and bankruptcy matters. He has also acted as Receiver and Financial Advisor to the Receiver in several cases brought by the Federal Trade Commission, as well as CRO and Receiver of KX Industries, L.P.

Prior to joining BRG, Mr. Borow was an Executive Director at Capstone Advisory Group, LLC, and prior to that, he was a Senior Managing Director in the bankruptcy and restructuring practice of FTI Consulting and a predecessor firm for over twelve years. Previously, he was a member of Arthur Andersen & Co.'s New York Bankruptcy and Reorganization practice, and at Spicer and Oppenheim (a national accounting firm), he was the co-partner in charge of the New York bankruptcy practice and a member of that firm's National Accounting and Auditing Standards Committee.

### Education and Affiliations

Mr. Borow holds a B.S. in accounting from Brooklyn College, City University of New York. He is a Certified Public Accountant, Certified Insolvency and Restructuring Advisor, and Certified Fraud Examiner. Mr. Borow is a member of the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants (NYSSCPA), the Association of Insolvency and Restructuring Advisors, the Association of Fraud Examiners, and the American Bankruptcy Institute. He has served as a member of the Bankruptcy and Insolvency Committee of the NYSSCPA, and on the panel of arbitrators of the American Arbitration Association, and on the panel of mediators in the Bankruptcy Court in the Southern District of New York.