



**Jeffrey Sutton**

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**Jeffrey Sutton** is a Partner in Yip Associates, a firm specializing in forensic accounting, financial investigations, receiverships, and bankruptcy matters. Mr. Sutton serves as the Co-Leader of the Bankruptcy Practice. He has more than 30 years of experience. Prior to this, Mr. Sutton held leadership positions in several restructuring and bankruptcy groups. He most notably was the national partner in charge of restructuring and bankruptcy for seventeen years at CBIZ. He was also previously a bankruptcy partner at BDO and Friedman LLP and was the managing partner of S & P Forensics, a boutique forensic, bankruptcy and receivership firm in New York City.

Mr. Sutton is a CPA, licensed in New York and in New Jersey. He is also a certified insolvency and reorganization advisor (“CIRA”) and is certified in financial forensics (“CFF”).

Mr. Sutton has testified as both a fact and an expert witness. He has testified numerous times as an expert regarding several issues in the El Comandante Bankruptcy in the District of Puerto Rico. Three different plan sponsors were seeking to confirm their plan of reorganization in that matter. Jeff was the expert for the Indentured Trustee, whose plan was eventually confirmed by the bankruptcy court. Mr. Sutton has also testified insolvency matters in the Nationwide Computers Bankruptcy and the Broadway LLC Bankruptcy, both in the Southern District of New York.

Mr. Sutton has represented most of the parties in interest in bankruptcies and has been retained in over 100 bankruptcies. His expertise is in representing creditors’ committees. Some of his committee cases included NYRA (the New York Racing Association), where Mr. Sutton was key in rejecting the deal with MGM Mirage and paving the way for a 100% payout to creditors by the State of New York. He represented creditors in the first Loehmann’s Bankruptcy (Delaware). By successfully challenging Blackstone, the debtor advisor, certain stores remained open, warehouses were combined and ultimately the Company was not sold. Creditors received stock and cash that, if they held the stock, paid for their entire claims. Some of his other cases included G&G Retail, Inc. (New York) successfully sold to Max Arias, Penn Fashions (New Jersey), Point Blank Armor (Delaware), Roadhouse Grille (Florida), Pan American Hospital (Florida), E-Toys (Delaware), and The Starter Corp. (Delaware).

Mr. Sutton has been a speaker on panels domestically and in China for the Association of Insolvency and Reorganization Advisors (“AIRA”). He has also been a speaker on panels domestically for the American Bankruptcy Institute (“ABI”). He has served on the planning committees for conferences of both the AIRA and the ABI.

He is a graduate of Fordham University and a member of the American Institute of Certified Public Accountants, the New York Society of Certified Public Accountants (where he has served on the bankruptcy and insolvency committee) and the New Jersey Society of Certified Public Accountants. Mr. Sutton is also a member of the Association of Insolvency and Reorganization Advisors, where he served as a board member for several terms and is currently a board member Emeritus. He is also a former board member of the New York Institute for Credit (“NYIC”).