

# JASON CRISTAL

## DIRECTOR

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### Prominent Matters

- Operating Receivership – Pro Premium Finance
- Operating Receivership in Caribbean
- FA to Creditors Committee – AstroTurf, LLC
- FA to Debtor and FA to Liquidating Trustee – Stratus Group
- FA to Trustee – Southwest Recreational Industries
- Litigation Support – DOJ v. BP
- Litigation Support – Delta v. SkyWest

### Specialties:

Due Diligence  
Fiduciary Services  
Financial Advisor  
Interim Management  
Litigation Support  
Bankruptcy Proceedings  
Forensic Accounting

Jason Cristal has approximately 20 years of experience in financial accounting, auditing, income tax, forensic accounting, due diligence, litigation support and bankruptcy consulting.

Mr. Cristal began his career as a Staff Accountant in the Atlanta office of a national CPA firm, which specialized in Insurance Litigation and Claims Preparation. Prior to joining GlassRatner (now doing business as B. Riley Advisory Services), Jason was a Staff Accountant with a large regional CPA firm in Atlanta, where he routinely provided accounting, audit and tax services for medical practices, manufacturing and distribution companies and many other service industries. He performed extensive research on both Federal and State tax issues and analyzed effects of tax law changes.

Mr. Cristal was also part of the firm's Litigation Consulting Services Group where he was exposed to a variety of engagements, including fraud investigations, damage calculations, internal control evaluations, and business valuations.

Since joining the firm in December of 2003, Jason has been actively involved in many complex litigation, forensic accounting, and bankruptcy assignments. Jason has:

- Regularly been included in the team that performs limited due diligence assignments for lenders and private equity funds.
  - Sale-side due diligence for manufacturer and distributor of HVAC environmental systems.
  - Buy-side due diligence for software developer of enterprise collaboration software which “sits on top” of the Microsoft 365 SharePoint platform.
  - Diligence consulting for potential borrower (owner / operator of Outback Steakhouses in California) that was seeking to acquire additional stores from Outback Steakhouse Corporate.
  - Diligence consulting for potential borrower who owns restaurant / movie concepts in TX and GA.
  - Multiple buy-side due diligence for owner/operators of multi-tenant communication sites for wireless service providers.
  - Buy-side due diligence for national indoor recreations entertainment company.

- Served as a lead consultant in a Special Master Investigation in Federal District Court, where he was integral in identifying and tracing approximately \$38 million across 15 bank accounts, resulting in finding approximately \$2 million of stolen funds.
- Served as a lead consultant in an Arbitration related to healthcare network access fees. Jason was asked to testify before the Arbitrator.
- Served as a lead consultant in a financial analysis and critique of opposing expert's damage calculation related to alleged trademark infringement / damages matter in the pharmaceutical industry.
- Served as a lead consultant in a receivership matter in the Caribbean involving fraud and misappropriation of assets.
- Served as a lead consultant in the Le Centre on Fourth LLC Bankruptcy which involved a debt restructure and partnership dispute related to a 300-room hotel property with complex tax credit financing.
- Led on multiple occasions, damages analysis, in certain class action matters surrounding the allegations of Credit Card Processors overcharging Merchants credit card processing fees. In such matters, Jason has worked for both Plaintiffs [Class] as well as Defendants [Processors] and has prepared analyses for purposes of mediation, made presentations to mediators and opposition. These matters involve significant data analysis and database creation. Additionally, Jason has assisted certain plaintiff Class representation with calculations and allocations related to any negotiated settlements that arise from Mediation.
- Been actively involved in the administration and wind-down of multiple bankruptcies, serving as part of the team as Accountants to Trustee in several Chapter 11 and Chapter 7 matters. He has also been part of the team supporting various Creditor Committee assignments in bankruptcy.

Jason has undergraduate degrees in Economics and French from Washington University in St. Louis and an MBA from Georgia State University with a concentration in accounting. Jason is an active leader and philanthropist in the community related to Autism Speaks, a charitable organization promoting research, awareness and family services for those persons impacted by autism.