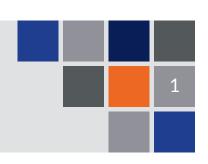
Biography:

ROSS HICKMAN - CPA/CFF, CFE ASSISTANT DIRECTOR





Contact: 470.346.6847 rhickman@glassratner.com vCard

Industries Healthcare Hotel & Resorts Restaurant

Specialties
Accounting
Cash Flow Projections
Damage & Lost Profit Analysis
Due Diligence
Forensic Accounting
Fraud Investigation
Litigation Support
White Collar Crime

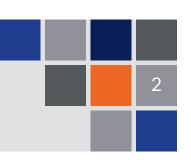
Ross Hickman, CPA/CFF, CFE joined GlassRatner in 2013 with a background in accounting and auditing. Ross previously worked at the Georgia Department of Audits as an auditor in their Healthcare Division. He brings experience in accounting, auditing, and forensic accounting/fraud examination. Since joining GlassRatner, Ross has been actively involved in numerous forensic accounting, litigation, due diligence, and bankruptcy assignments.

Several representative engagements Ross has worked on since joining Glass Ratner include:

- Member of due diligence team for a multinational investment banking firm in a potential \$2 million loan to a wireless communications infrastructure company
- Part of team that lead a performance review of state of Georgia's portfolio of low income housing tax credit eligible multifamily assets. Developed property-level reports for over 55 assets which included findings on operations, financial performance, and compliance with loan covenants
- Part of litigation support team for a Fortune 50 company in relation to their disputed overpayment of approximately \$64 million in royalties to a software licensing company
- Part of team that performed a forensic review which uncovered several fraudulent activities conducted by the asset manager of multiple multifamily properties
- Member of team that performed a review of the books and records of an oil distributor in order to identify, quantify, and resolve accounting issues, thus allowing the company's external auditor to complete their audit in time to avoid breaching the company's bank covenants
- Performed lost profits analysis and report preparation for litigation involving a breach of contract dispute between two poultry processing companies
- Part of the team that traced and recovered funds illicitly obtained by several phantom debt collection agencies
- Member of due diligence team for a multinational investment banking firm in a potential loan to a national owner/operator of Dialysis facilities
- Member of expert witness team in the Engle Progeny Tobacco Litigation
- Member of expert witness team for a print and digital advertising company in relation to predatory pricing litigation
- Member of forensic accounting team supporting a data analytics company in responding to False Claims Act actions brought by multiple US States

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Ross received his Bachelor of Business Administration in Accounting from Georgia Southern University and his Masters of Accounting from Kennesaw State University. He is a Certified Public Accountant licensed in the State of Georgia as well as a Certified Fraud Examiner (CFE). In 2018, Ross became certified in Financial Forensics (CFF). He is a member of the American Institute of Certified Public Accountants and the Association of Certified Fraud Examiners.