

Biography:

JASON CRISTAL

MANAGING DIRECTOR



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Jason Cristal has approximately 20 years of experience in financial accounting, auditing, income tax, forensic accounting, 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, 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 GlassRatner in December of 2003, Jason has been actively involved in many complex litigation, forensic accounting, and bankruptcy assignments. Jason has:

- 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 lead consultant in Arbitration related to healthcare network access fees. Jason was asked to testify before the Arbitrator
- Lead consultant in 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.
- 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,

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- Jason has assisted certain plaintiff Class representation with calculations and allocations related to any negotiated settlements that arise from Mediation.
- Regularly included in the GlassRatner Team that performs limited due diligence assignments for lenders and private equity funds.
 - Has been actively involved in the administration and wind-down of multiple bankruptcies, serving as part of the GlassRatner Team as Accountants to Trustee in several Chapter 11 and Chapter 7 matters. He has also been part of the GlassRatner 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.