

***Heinz E. Ickert, CPA/CFE, CFE, CVA***  
***Litigation Support ♦ Forensic Accounting***

**HEINZ E. ICKERT**  
***Curriculum Vitae***

<b>Professional Designations</b>	Certified Public Accountant (CPA), Ohio and Florida Certified Fraud Examiner (CFE) Certified Valuation Analyst (CVA) Certified in Financial Forensics (CFF)
<b>Academic Degrees</b>	BSBA, The Ohio State University, Accounting
<b>Professional Background</b>	<p><b>Heinz E. Ickert LLC.</b> Mr. Ickert's litigation support practice includes business valuation, domestic relations, bankruptcy, commercial damages, intellectual property matters, lost profits, CPA malpractice, damage calculations and fraud detection, deterrence and investigation.</p> <p><b>Rea &amp; Associates, Inc.</b> <i>Shareholder, 2004 – June, 2009</i> The practice was heavily involved in litigation support, business valuations and mergers &amp; acquisitions. Mr. Ickert was extensively involved in the detection, deterrence and investigation of fraudulent activity and determination of economic damages in complex commercial matters. He performed business valuations, due diligence reviews and investigations in conjunction with mergers &amp; acquisitions. He has performed damage calculations and lost profit analysis in a variety of matters including intangible asset misappropriation or infringement. His work in marital relations includes identification of and locating assets, asset tracings, determination of true economic income and the valuation of closely held business enterprises. Mr. Ickert has served as arbitrator, mediator and expert witness.</p> <p><b>Ickert &amp; Company, LLC</b> <i>Founder, 1984 - 2004</i> The firm provided financial, accounting, tax and corporate advisory services to corporations and individuals. In addition to providing a full range of accounting and auditing services, the firm was heavily involved in personal and corporate consulting for financial and operational matters, tax planning, business valuation and succession planning. Mr. Ickert conducted damage calculations and analysis, fraud deterrence and investigation services, bankruptcy and merger &amp; acquisition services including due diligence.</p>

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**Arthur Andersen & Co.**

*Manager, 1974 - 1983*

As an audit manager, Mr. Ickert planned and performed numerous attestation engagements, including audits and SEC reporting for publicly held entities. He was responsible for litigation support engagements performed within the Columbus, Ohio office during his tenure. He was involved with merger & acquisitions including due diligence investigations.

**Experience**

Mr. Ickert is extensively involved in providing litigation support services to clients and legal counsel including forensic analysis of complex accounting, financial or economic transactions. His analysis has supported determinations of damages incurred as a result of third parties actions or contract breach. Damage computations have included actual past and future damages sustained, lost profits, reasonable royalty and impairment of value.

He has extensive experience in the investigation, detection and deterrence of fraudulent activity on the part of employees, management and other third parties often lecturing on fraud related topics.

Mr. Ickert has valued numerous privately held entities in potential merger and acquisition transactions or marital property settlement. His involvement in patent infringement, theft of trade secret and copyright infringement has included computation of damages incurred and evaluation of opposing parties' expert reports.

He has worked with plaintiff and defense counsel to evaluate complex financial transactions, aide in evaluating opposing witnesses, preparing document requests and assisting counsel in preparing for deposition and/or trial

**Professional Affiliations**

American Institute of Certified Public Accountants  
Ohio Society of Certified Public Accountants  
Association of Certified Fraud Examiners  
National Association of Certified Valuators and Analysts  
Past President of the Central Ohio Chapter of Certified Fraud Examiners  
The Academy of Economic and Financial Experts  
National Association of Forensic Economics  
American Society for Industrial Security  
Rotary International  
Holds Series 6, 7, 63 and 65 securities licenses