

**FRESNO OFFICE**970 W Alluvial Avenue | Suite 115
Fresno, CA 93711
T: 559.440.0584**NICHOLAS GEORGOUSES, CPA**

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Profile

Nick Georgouses is a Manager at Hemming Morse with a practice focused on litigation and private dispute resolution. He advises counsel and other stakeholders on economic damages, forensic accounting, and fraud investigations. He develops analyses relied upon by testifying experts, attorneys, and other stakeholders. His experience includes financial and fraud investigations, SEC and other government agency investigations, and economic damages analyses involving lost profits, misappropriation, and shareholder disputes.

Before his tenure at Hemming Morse, Nick held a manager position at a Big 4 CPA firm in San Jose. During this period, he was responsible for auditing a diverse set of companies, including Fortune 100 companies and prominent software and cloud enterprises. Nick is a Certified Public Accountant in California.



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Employment & Education

- 2023 – Present Hemming Morse
Forensic and Financial Consultants
Manager

- 2018 - 2023 PricewaterhouseCoopers, LLP - Silicon Valley
Assurance Manager, 2023
Assurance Senior Associate, 2020 - 2023
Assurance Associate, 2018-2019

- 2018 California State University, Fresno
B.S. Business Administration, Accounting Option

Professional & Service Affiliations

- Treasurer and Board Member, Fresno Athletic Hall of Fame
- Certified Public Accountant, State of California
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants


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Selected Experiences

Expert Declarations

J&V Fresno LLC, (Plaintiff) v. Michael Blunt, an individual;
 Michael Blunt Salon, Inc. (Defendants)

- Lost Profits analysis related to a commercial lease business dispute

JDD-HOV Dublin LLC v. Shuyun Wang

- Analysis of monies owed resulting from a business dispute

Litigation and Consulting Services

- Developed economic damages analyses in matters involving lost profits, asset misappropriation, and shareholder disputes.
- Calculated personal injury-related damages for a class of individuals. Analysis included the coordination and incorporation of other expert reports, assist counsel with depositions of opposing experts, and ad-hoc calculations for settlement negotiations.
- Analyzed a technology company's financial statements to determine if they complied with GAAP related to allegations of channel stuffing.
- Investigated health care company's bank records and financial statements, tracing over \$1 billion, for embezzlement and fraudulent business dealings.
- Consulted on financial statement analysis and EBITDA calculations for shareholder dispute resolution and buy-outs.
- Analyzed an oil & gas company's financial statements to determine if they complied with GAAP related to asset impairment.
- Performed solvency analysis for multiple large publicly traded companies.
- Consulted on contract compliance and independent royalty payment calculations for a retail apparel brand.
- Consulted on securities fraud allegations to assist counsel with legal filings and support testifying experts in research and case analysis.

Financial Audit Services

- Planned, coordinated, and managed integrated financial statement audits for multi-national publicly traded entities.
- Industries of experience include software, internet, medical-device, and manufacturing.
- Selected technical experience includes revenue recognition under ASC 606, complex estimate accounting, and goodwill impairment under ASC 350.