



Marshall M. Harvey, CPA-CFE

Assurance Principal

Chattanooga

423-756-7100

423-756-0510 (fax)

marshallharvey@decosimo.com

Bachelor of Science, Accounting
University of Tennessee

Member: AICPA, TSCPA, ACFE

Certified Fraud Examiner

Licensed in Tennessee

Marshall has over twenty-five years experience in public accounting and consulting. He joined the firm in the fall of 1981, and currently serves clients in the financial services, manufacturing, health care, retail sales, and sports entertainment industries. Marshall has been one of the firm's primary resources for SEC reporting and initial public offerings for over twenty years, serving numerous financial institutions, a regional candy manufacturer, and the largest owner of free-standing imaging centers in these arenas.

Mr. Harvey serves as one of the firm's primary resources in its financial services practice which includes banks, savings institutions, private investment partnerships/hedge funds, venture capital entities and securities dealers. His experience with private investment partnerships/hedge funds, and venture capital entities includes traditional audit and tax services and various consulting services including assistance with entity formation, capital and fee structure alternatives and issues related to offshore accounting and tax services. Mr. Harvey has worked with investment entities of various sizes including several fund of funds partnerships in excess of \$150 million in net assets.

His consulting services experience includes business valuations, mergers and acquisitions, due diligence procedures, internal audit services, negotiation of purchase and sale agreements, assistance with public and private debt and equity offerings, and assistance with obtaining bank credit facilities.

Mr. Harvey currently serves as a member of the Tennessee Society of Certified Public Accountants Financial Institutions Committee and is a member of the American Institute of Certified Public Accountants, the Tennessee Society of Certified Public Accountants, the Institute of Internal Auditors and the Association of Certified Fraud Examiners, holding the Certified Fraud Examiner designation.