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A former employee, who asked not to be named, said there was a lack of financial oversight that led to significant holes on the company's balance sheet. One of the biggest problems was that Celsius had a synthetic short, which occurs when a company's assets and liabilities don't correspond.

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And, Celsius did not hold a \$750 million insurance policy for deposits. The company also lacked, until mid-2024, any system to track its assets and liabilities, according to the complaint. The FTC says that Celsius and its top executives also failed to deliver the returns they promised on consumers' cryptocurrency.

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