

**CHICO OFFICE**

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GREG A. MCKINNON, CPA/CFF/CGMA, CMA

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Employment & Education

2012 – Present	<p>Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants Managing Partner Partner, 2012-2014</p>
2006 – 2011	<p>Hemming Morse, Inc. Director</p>
1987 – 2006	<p>Gallina LLP Partner, Consulting Services Group Senior Manager, Consulting Services Group Manager, Audit and Litigation Support Services, 1993-1995 Staff Accountant through Senior Accountant, 1987-1989</p>
1997	<p>Alliance Computer Technologies, Inc. Controller</p>
1992 – 1996	<p>R.E. Huffman Corporation CFO/General Manager, 1995-1996 CFO/Controller, 1992-1993</p>
1989 – 1992	<p>Ginno & Huffman Construction, Inc. Controller</p>
1986	<p>California State University, Chico B.S. Business Administration (Accounting)</p>


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Professional Activities & Affiliations

- Certified Public Accountant, State of California, 1989
- Certified Management Accountant, 1989
- Certified in Financial Forensics, 2008
- Chartered Global Management Accountant, 2012
- American Institute of Certified Public Accountants
- Institute of Certified Management Accountants
- Institute of Management Accountants
- California Society of Certified Public Accountants
 - Litigation Sections, Economic Damages Section
- Associated General Contractors of California
 - Legal Advisory Committee
- American Bar Association
 - Forum on the Construction Industry

Courses Written and Presented since 2008

- “Termination of Public Works Construction Contracts”
 (Presented with Gregory O’Dea and Amy Doyle of Longyear O’Dea & Lavra), Public Works and HazMat Fall 2011 Study Section, Conference, County Counsels’ Association October 27, 2011
- “Federal Acquisition Regulations and Labor and Overhead Rate Examinations”, Forensic Accounting - Construction Claims Golden Gate University, Session 4, Fall 2010
- “Audit Techniques for Cost Plus Contracts”
 27th Annual AGC Legal Advisory Retreat Carmel Valley Ranch, October 16, 2010
- “Best Practices in Proving Delay Claims Update in the Era of Stimulus”, CLE International, Construction Law Conference, March 4-5, 2010
- “Proof of Damages: Federal and State Trends”
 Construction Claims in Public Works Projects Seminar CLE International, January 29-30, 2009


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Publications

- Author, *The Comprehensive Guide to Lost Profits and Other Commercial Damages*, Fifth Edition, published by Business Valuation Resources, LLC, Chapter 20, "Construction Claims"

Other

- Arbitrator
 - Privately appointed arbitrator in a shareholder dispute
- Neutral
 - Court appointed neutral in dispute between a contractor and municipality regarding contractor's damages on a construction project

International Arbitrations

- Omega Engineering LLC and Mr. Oscar Rivera v. The Republic of Panama (2020), International Centre for the Settlement of Investment Disputes
- Chevron Australia Pty Ltd (Claimant) and CPB Contractors Pty Ltd, Saipem SA, and Saipem Portugal Comercia Maritimo LDA (Respondents) (2019), United Nations Commission on International Trade Law (UNCITRAL), (Perth, Australia)
- ECC International, LLC and Zurich American Insurance Company vs. Daelim Industrial Co. Ltd, Republic of Korea (2019), International Court of Arbitration of the International Chamber of Commerce (London, UK), ICC Arbitration Number 22914/TO (c-22915/TO)
- Jacobs Peru S.A., et al v. Miera Chinalco Peru S.A. (2019), International Court of Arbitration of the International Chamber of Commerce
- Ted Jacob Engineering Group, Inc., a California, USA Corporation, Claimant, v. Robert Matthew, Johnson-Marshall and Partners, a Scottish Partnership, Respondent (2015), Dubai International Arbitration Center, DIAC Case No. 333/2012
- Globalstar, Inc. v. Thales Alenia Space France (2012), American Arbitration Association - International Centre for Dispute Resolution, Case No. 50 132 T 00359 11


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Testimony since 2008
Trial

- Borjon Auto Center King City, Inc. vs. Sentry Select Insurance Company, et al (2019), Superior Court, Monterey County, Case No. M132410
- Suffolk Construction Company, Inc. vs. PC Electrocraft, Los Angeles Unified School District, et al (2019), Superior Court, Los Angeles County, Case No. BC494389
- Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. San Diego County Water Authority (2018), Superior Court County of Riverside, Case No. RIC 1609196
- Silverline Construction, Inc. v. Coyle/Reno et al. (2017), Superior Court Santa Clara County, Case No. 1-13-CV-256329
- Hanson McClain, Inc., dba Hanson McClain Advisors v. Thomas Chandler and Ameriprise (2017), Superior Court, Sacramento County, Case No. 34-2014-00168490
- In re: R&S St. Rose Lenders, LLC (2016), U.S. Bankruptcy Court, District of Nevada, Case No. 11-14973-MKN
- Ports America Outer Harbor, LLC v. Coast Inland Constructors, Inc. (2014), Superior Court, Alameda County, Case No. RG10515726
- City of Roseville v. AECOM Technology Corporation, et al. (2014), Superior Court, Yolo County, Case No. CV11-1282
- Ryan Engineering, Inc. v. Lathrop Construction Associates, Inc. (2012), Superior Court, San Mateo County, Case No. CIV505976
- Los Rios Community College District v. Carothers Construction (2012), Superior Court, Sacramento County, Case No. 05AS03888
- Forrester v. Paulson (2009), Second Judicial District Court of the State of Nevada, County of Washoe, Case No. CV-0501436
- Balfour Beatty-Ortiz, JV v. Metropolitan Transit System (2009), Superior Court, Imperial County, Case No. ECU03524
- NV Heathorn, Inc. v. Mt. Diablo Unified School District (2009), Superior Court, Contra Costa County, Case No. C05-01455
- City of Larkspur v. Jacobs Engineering Group, Inc. (2008), Superior Court, Marin County, Case No. CV 061094
- Kiewit Pacific Co. v. Manufacturing Automation Solutions, Inc. (2008), Superior Court, Orange County, Case No. 06CC03544


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Testimony since 2008 continued

Arbitration

- **Lendlease (US) Construction, Inc. v Ziad Ghandour (2020)**, Private arbitration, American Arbitration Association Rules, AAA Case # 01-17-0000-4441
- **Regional Rail Partners v Regional Transit District (2019)**, Private Arbitration, JAMS Engineering and Construction Arbitration Rules
- **JKL Construction Services, Inc. v. URS Corporation, et al. (2015)**, American Arbitration Association
- **Kiewit Infrastructure West Co. v. City of Redding (2015)**, Office of Administrative Hearings, Oakland, CA, Case No. A-0011-2013
- **Precision Hotel Interiors v. Fulton Village Green (2011)**, JAMS Ref No. 1210027871
- **SF Bay Builders, Inc. v. Bay City View, LLC, et al. (2010)**, American Arbitration Association, Case No. AAA 74-110-Y/JAMS 110601
- **Vezer's Precision Industrial Contractors v. Capitol Cement Corp./Italcementi, s.p.a. (2010)**, JAMS, Washington, D.C., Case No. 1410004942
- **Boise Lodging Investors, LLC/Devcon Construction, Inc. (2008)**, American Arbitration Association, Boise, ID, Case No. 77 110 Y 0006 070 MAVI

Deposition

- **Mint Development, LP v. Aspen American Insurance Co. (2020)**, Superior Court of San Francisco Case # 01-17-0000-4441
- **Daly City Partners I, LP vs. Kenneth Rodrigues & Partners, Inc. and AMS Associates, Inc. (2020)**, Superior Court of California, County of San Mateo, Case No. 16CIV00969
- **Lendlease (US) Construction, Inc. v Ziad Ghandour (2020)**, Private arbitration, American Arbitration Association Rules, AAA Case # 01-17-0000-4441
- **Bergelectric Corporation v Sauer Corporation (2019)**, United States District Court, Northern District of California, San Jose Division, Case No. 5:18-cv-00612-EJD
- **Regional Rail Partners v Regional Transit District, Denver (2018 and 2019)**, Private Arbitration, JAMS Engineering and Construction Arbitration Rules
- **The Gap, Inc., and Banana Republic, LLC v. Glendale I Mall Associates, LP (2019)**, Superior Court, Los Angeles County, Case No. Bc714126
- **Borjon Auto Center King City, Inc. vs. Sentry Select Insurance Company, et al (2019)**, Superior Court, Monterey County, Case No. M132410


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Testimony since 2008 continued

Deposition continued

- Suffolk Construction Company, Inc. vs. PC Electrocraft, Inc., Los Angeles Unified School District, et al. (2019), Superior Court, County of Los Angeles, Case No. BC494389
- Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. Metropolitan Water District of Southern California (2018), Superior Court County of Los Angeles, Central Civil West, Case No. BC559603
- Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. San Diego County Water Authority (2018), Superior Court County of Riverside, Case No. RIC 1609196
- Batzer Construction, Inc. v. White Oak Global Advisors, LLC and First American Title Insurance Company (2017), Superior Court Shasta County, Case No. 181698
- The Irvine Company LLC v California Pacific Homes, Inc. (2017), Superior Court, Orange County - Civil Complex Center, Case No. 30-2012-00577644-CU-CD-CXC
- Balfour Beatty Infrastructure Inc. v. PB&A, Inc. (2017), U.S. District Court Northern District of California, Case No. 3:16-cv-01152-WHO
- Silverline Construction, Inc. v. Coyle/Reno et al. (2017), Superior Court Santa Clara County, Case No. 1-13-CV-256329
- Hanson McClain, Inc., dba Hanson McClain Advisors v. Thomas Chandler and Ameriprise (2016), Superior Court, Sacramento County, Case No. 34-2014-00168490
- In re: R&S St. Rose Lenders, LLC (2016), U.S. Bankruptcy Court, District of Nevada, Case No. 11-14973-MKN
- Carone & Co., Inc. v. S.J. Amoroso Construction Co., Inc., Federal Insurance Company, Safeco Insurance Company of America, Pittsburg Unified School District, et al. (2016) Private Arbitration, No. MS4706
- Commodity Trucking Acquisition, LLC dba Dispatch Transportation v. Sierra Silica Resources, LLC (2016), Superior Court, San Bernardino County Case No. CIVDS 1416783
- Hutton Development Co., Inc., et al. v. Savoy M. Bellavia, et al. (2015), Superior Court, Orange County Case No. 30-2013-00648965-CU-BC-CJC
- Sunvalley Solar, Inc. v. All Fortune Group, LLC (2015), Superior Court, Los Angeles County Case No. NC059003
- The Regents of the University of California v. Factory Mutual Insurance Company (2015) Superior Court, San Francisco County Case No. CGC 13-534008



Testimony since 2008 continued

Deposition continued

- Cachil Dehe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria v. Hunt Construction Group (2015), Superior Court, Sacramento County, Case No. 34-2012-00117730
- Jacobus J. Bor, et al. v. Hilbers Construction Company, et al. (2015), Superior Court, Sacramento County, Case No. 34-2011-00102036
- VBI Ventures, LLC v. Harry S. Crowell, et al. (2015) Superior Court, Orange County
Case No. 30-2013-00648365-CU-BT-CJC
- JAMS Services, Inc. v. Audeamus dba Sebastian, et al. (2015), Superior Court, Fresno County
Case No. 13 CE CG 02481
- IHG Management LLC v. Olson Real Estate Group, Inc., et al. (2015), Superior Court, Orange County
Case No. 30-2011-00485087
- Kiewit Infrastructure West Co. v. City of Redding (2015), Office of Administrative Hearings, Oakland CA,
Case No. A-0011-2013
- City of Roseville v. AECOM Technology Corporation, et al. (2014), California Superior Court, Yolo County
Case No. CV11-1282
- Fig Tree Plaza, LLC v. Walgreen Co. (2014)
Superior Court, Madera County
Case No. MCV058563
- Anderson Group International v. Montoya and Market Insurance Company (2013), Superior Court, Inyo County, Case No. SICVCV-11-52338
- Ameron International v. Sundt Construction, Inc., et al. (2013), Superior Court, San Joaquin County
Case No. 39-2009-00226920 CU
- 2900 Lakeshore Drive LLC, et al. v. The Roman-Catholic Bishop of Oakland, et al. (2013)
Superior Court, Alameda County
Case No. RG09 481265
- K2 Pure Solutions, Inc./DPR Construction, Inc. and Harder Mechanical Contractors, Inc. (2013)
American Arbitration Association, San Francisco, CA
Case No. 74 100 Y 114 12 LGB
- E&J Gallo Winery v. Toledo Engineering Co., Inc. (2013), US District Court, Fresno, CA
Case No. 1:11-ev-00476-LJO-GSA
- Swank Construction, Inc. v. San Ramon Valley Unified School District (2012)
Superior Court, Contra Costa County, CA
Case No. C10-03030


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Testimony since 2008 continued

Deposition continued

- **Webcor Builders v. Wilshire Landmark, LLC (2012)**
Superior Court, Los Angeles County
Case No. BC 365315
- **Ryan Engineering, Inc. v. Lathrop Construction Associates, Inc. (2012)**, Superior Court, San Mateo County Case No. CIV505976
- **Curtner Homes LP v. City of Palo Alto (2012)**
Superior Court, Santa Clara County
Case No. 110CV170151
- **Vieste LLC v. Hill Redwood Development, Ltd., et al. (2011)**, US District Court, San Francisco, CA
Case No. C09-04024 JSW
- **Granite Rock Company dba Pavex Construction v. Griffin Soil (2011)**, Superior Court, San Benito County
Case No. CU-10-00042
- **Ortiz Enterprises Incorporated, a California corporation v. City of Long Beach, a municipal corporation, acting by and through its Board of Harbor Commissioners (2011)**, Superior Court, Los Angeles County, Case No. BC417867
- **WF Hayward Co., Inc. v. Clark & Sullivan Builders, Inc. (2010)**, Superior Court, Stanislaus County
Case No. 623288
- **SF Bay Builders, Inc. v. Bay City View, LLC, et al. (2010)**, American Arbitration Association
Case No. AAA 74-110-Y/JAMS 110601
- **Amador Gonzalez-Guzman, et al. v. Pompilio Ortiz, dba Pompilio Excavating And Grading, et al. (2010)**
Superior Court, Butte County, Case No. 146418
- **Ghilotti Brothers, Inc. v. Monahan Pacific Construction Corporation, et al. (2010)**
Superior Court, Marin County, Case No. CV 060168
- **Los Rios Community College District v. Carothers Construction (2010)**, Superior Court, Sacramento County, Case No. 05AS03888
- **In re Dunmore Homes, LLC, debtor Travelers Casualty and Surety Company of America v. Sidney B. Dunmore, et al. (2010)**, U.S. Bankruptcy Court, Adv. No. 09-2030B
- **Precision Hotel Interiors v. Fulton Village Green (2009)**, Arbitration - JAMS REF NO: 1210027871
- **CL Wills, Inc. v. Commercial Metals Company Steel Fabricators, Inc. (2009)**, Superior Court, Fresno County Case No. 06 CE CG 03438
- **High Valley Development, LLC v. Jeff Codega Planning & Design, Inc. (2008)**, Second Judicial District Court of the State of Nevada, County of Washoe Case No. CV07-02433

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Testimony since 2008 continued**Deposition** continued

- **Cirimele Electric Works, Inc. v. FCI/PAVEX, JV (2008)**, Superior Court, Santa Clara County
Case No. 107CV086112
- **Boise Lodging Investors, LLC/Devcon Construction, Inc. (2008)**, American Arbitration Association, Boise, ID, Case No. 77 110 Y 0006 070 MAVI
- **Balfour Beatty-Ortiz, JV v. Metropolitan Transit System (2008)**, Superior Court, Imperial County
Case No. ECU03524
- **McGuire & Hester v. City of San Jose (2008)**
Superior Court, Alameda County
Case No. RG06280788
- **Maclyn Morris, Inc. v. Pacific Dream Investment LLC, et al. (2008)**, Superior Court, Santa Clara County
Case No. 1-07-CV-080304
- **Kiewit Pacific Co. v. Manufacturing Automation Solutions, Inc. (2008)**, Superior Court, Orange County,
Case No. 06CC03544
- **N.V. Heathorn, Inc. v. Mt. Diablo Unified School District (2008)**, Superior Court, Contra Costa County
Case No. CO5-01455