

**CHICO OFFICE**

2595 Ceanothus Avenue | Suite 186
Chico, CA 95973
T: 415.836.4059
T: 530.267.6050

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

HEMMING.COM

Employment & Education

2006 – Present	<p>Hemming Morse Forensic and Financial Consultants Managing Partner Partner, 2012-2014 Director 2006-2011</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>


CHICO OFFICE

 2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

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


CHICO OFFICE

2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

Publications

- Author, *The Comprehensive Guide to Lost Profits and Other Commercial Damages*, Sixth Edition, published by Business Valuation Resources, LLC, Chapter 22, "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

- *Kiewit Louisiana Co. v. Venture Global Calcasieu Pass, LLC* (2023), International Court of Arbitration, International Chamber of Commerce, ICC Case 26416/PDP
- *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


CHICO OFFICE

 2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

Testimony since 2008
Trial

- Gary Lloyd Brown v. Sycamore Ranch, et al (2022), Superior Court, Butte County, Case No. 16CV01960
- Ralph L. Wadsworth Construction Company, LLC v. Regional Rail Partners, et al (2021), District Court, City And County of Denver, Case No. 2019CV30345
- 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


CHICO OFFICE

 2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

Testimony since 2008 continued

Arbitration

- **Lilja Corp. vs. Swarco-Reflex, LLC (2024)**, American Arbitration Association, Case No. 01-23-0003-1231
- **City of Riverbank v. Schneider Electric Buildings Americas Inc. (2024)**, American Arbitration Association, Case No. 01-21-0018-0516
- **Naser Barabi v. Nassrin Barabi, Iraj Barabi, Minuo Barabi, Ahmad Barabi and Zakieh Barabi (2023)** JAMS Arbitration, Reference No. 1100112000
- **Robert Green Company vs. Sonoma Luxury Resort LLC (2022)**, JAMS Arbitration Ref No. 1100112250
- **FDLLC v State of Texas Department of Transportation** Dispute Review Board, US 181 Harbor Bridge Replacement Project (2022)
- **Signal Energy, LLC v. Walker Industrial, LLC, et al (2022)**, American Arbitration Association, Case No. 71-110-00679-13
- **Cline Avenue Bridge, LLC v Figg Bridge Builders, LLC (2022)**, American Arbitration Association, Case No. 01-20-0010-8384
- **Balfour Beatty Construction, LLC v. Westates Mechanical Corporation, Inc., et al (2021)**, American Arbitration Association, Case No. 2019CV3034
- **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 Rule
- **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


CHICO OFFICE

 2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

Testimony since 2008 continued

Deposition

- Lilja Corp. vs. Swarco-Reflex, LLC (2024), American Arbitration Association, Case No. 01-23-0003-1231
- Stresson, Corp. v. A.P. Mountain States, LLC dba Adolfson & Peterson Construction (2024), American Arbitration Association, Case No. 01-23-0000-3464
- Meritage Homes of California, Inc. v. Boudreau Pipeline Corporation (2024), Superior Court, Los Angeles County Case No. 19PSCV00687
- City of Riverbank v. Schneider Electric Buildings Americas Inc. (2023), American Arbitration Association, Case No. 01-21-0018-0516
- The Board of Trustees of the CSU vs. Thermacor Process Inc. (2023), Superior Court, San Diego County, Case No. 37-2018-00033147-CU-CD-CTL
- SPSP Partners, JV v. California Department of Resources Recycling and Recovery (2023), Superior Court, Sacramento County, Case No. 34-2021-00304455-CU-BC
- Naser Barabi v. Nassrin Barabi, Iraj Barabi, Minuo Barabi, Ahmad Barabi and Zakieh Barabi (2023), JAMS Arbitration, Reference No. 1100112000
- Said Adeli v. Zaskorn Construction Company (2022), Superior Court, Alameda County, Case No. RG15761513
- Regional Rail Partners v. Stantec Consulting Services, Inc. (2022), Private Arbitration, JAMS Engineering and Construction Arbitration Rules
- Signal Energy, LLC v. Walker Industrial, LLC, et al (2022), American Arbitration Association, Case 71-110-00679-13
- Cline Avenue Bridge, LLC v Figg Bridge Builders, LLC (2022), American Arbitration Association, Case No. 01-20-0010-8384
- FDLLC v State of Texas Department of Transportation Dispute Review Board, US 181 Harbor Bridge Replacement Project (2022)
- Balfour Beatty Construction, LLC v. Westates Mechanical Corporation, Inc., et al (2021), American Arbitration Association, Case No. 2019CV3034
- Ralph L. Wadsworth Construction Company, LLC v. Regional Rail Partners, et al (2021), District Court, City And County of Denver, Case No. 2019CV30345
- East Bay Municipal Utility District, et al, Ex relators v. Balfour Beatty Infrastructure, Inc., et al (2021), Superior Court of The State of California, Case # 01-17-0000-4441
- 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



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

HEMMING.COM

Testimony since 2008 continued

Deposition continued

- **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
- **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


CHICO OFFICE

 2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

Testimony since 2008 continued

Deposition continued

- 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
- 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


CHICO OFFICE

 2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

Testimony since 2008 continued

Deposition continued

- 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
- 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


CHICO OFFICE

2595 Ceanothus Avenue | Suite 186
 Chico, CA 95973
 T: 415.836.4059
 T: 530.267.6050

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

HEMMING.COM

Testimony since 2008 continued

Deposition continued

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