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

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Employment & Education

2006 – Present	Hemming Morse Forensic and Financial Consultants Managing Partner Partner, 2012-2014 Director 2006-2011
1987 – 2006	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
1997	Alliance Computer Technologies, Inc. Controller
1992 – 1996	R.E. Huffman Corporation CFO/General Manager, 1995-1996 CFO/Controller, 1992-1993
1989 – 1992	Ginno & Huffman Construction, Inc. Controller
1986	California State University, Chico B.S. Business Administration (Accounting)



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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*, 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

- Grupo Unidos por el Canal S.A., et al v. Autoridad del Canal de Panama (2026), International Court of Arbitration, International Chamber of Commerce, ICC Case 22466/ASM/JPA (C-22967/ASM)
- 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



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Testimony since 2008

Trial

- MP Separations Company, LLC v. W.G. Yates & Sons Construction Company (2025), Superior Court of California, County of San Bernardino, Case No. CIVSB2326476
- 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



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Testimony since 2008 continued

Arbitration

- R. Stan Conway v. Edward P. Roski, JR. (2026), American Arbitration Association, Case No. 01-25-0000-9933
- Ivy Station, LLC vs. Bernards Bros. Inc. (2025), American Arbitration Association, Case No. 01-22-0002-2642
- 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



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Testimony since 2008 continued

Deposition

- **Jaco General Contractor, Inc v. Future Legends, LLC, et al (2026)**, District Court, Weld County, Colorado, Case No. 2023CV30946
- **Clark Pacific v. Rudolph and Sletten, Inc. (2026)**, American Arbitration Association, Case No. 01-24-0007-9880
- **Fluence Energy, LLC v. Diablo Energy Storage, LLC (2026)**, Superior Court of California, Contra Costa County, Case No. C23-02528
- **R. Stan Conway v. Edward P. Roski, JR. (2025)**, American Arbitration Association, Case No. 01-25-0000-9933
- **PW Fund B Development, LLC v. Buzz Oates Construction, Inc. (2025)**, Superior Court of California, County of Sacramento, Case No. 34-2022-00322887
- **MP Separations Company, LLC v. W.G. Yates & Sons Construction Company (2025)**, Superior Court of California, County of San Bernardino, Case No. CIVSB2326476
- **Ivy Station, LLC vs. Bernards Bros. Inc. (2025)**, American Arbitration Association, Case No. 01-22-0002-2642
- **Vigor Works, LLC vs. Shimmick/Danny's Joint Venture vs. Golden Gate Bridge, Highway and Transportation District (2024)**, Superior Court of California, County of San Francisco, Lead Case No. CGC-21-590132
- **Advanced Geosolutions, Inc. vs. Western National Builders; AMLI 4242 Via Marina, LLC (2024)**, Superior Court of California, County of Los Angeles, Case No. SC127147
- **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
- **SPSG 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. Zakskorn Construction Company (2022)**, Superior Court, Alameda County, Case No. RG15761513



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Testimony since 2008 continued

Deposition continued

- **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
- **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



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Deposition continued

- 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
- 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



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Deposition continued

- **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
- **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



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Testimony since 2008 continued

Deposition continued

- **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
- **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