

Jack W. Harris, Inc.

CURRICULUM VITAE - JACK W. HARRIS

EDUCATION

M.B.A., Finance, University of San Diego, San Diego, California

B.S.B.A., Accounting, San Diego State University, San Diego, California

CERTIFICATIONS

Certified Public Accountant

Certified Fraud Examiner

Certified Internal Auditor

Certified Valuation Analyst

Certified in Financial Forensics

Chartered Global Management Accountant

Master Analyst in Financial Forensics

BACKGROUND

Jack W. Harris is an expert with 40 years professional experience in the areas of construction and surety claims, damages quantification, cost verification, lost profits analyses, financial management, accounting, internal auditing, valuations, and fraud investigations. Mr. Harris has worked on numerous domestic and international projects. Mr. Harris serves as an independent expert and consultant, and has held various management auditing and controller positions with major accounting, construction, financial services, and diversified firms. Mr. Harris is admitted as a Neutral with the American Arbitration Association for construction matters.

Mr. Harris' industry focus includes but is not limited to construction, mining, energy, real estate and land development, insurance, surety, and related industries. Other industry expertise includes high technology, medical, and professional services. Mr. Harris provides expert and consulting services on behalf of plaintiffs or defendants, and either owners or contractors.

Mr. Harris has directed and performed numerous expert analyses and calculations involving issues of cost impact, cost reporting, claims damages assessment, lost profits, cost-to-complete estimates, home office costs, lost revenue, business interruption, operational costs, interest damages, foreign currency exchange, and others. He has provided expert witness testimony (at depositions and trial) and has experience with expert reporting, strategic case development, and the discovery process (including preparation, rebuttal and response to interrogatories). Mr. Harris' dispute resolution experience includes coordination and assistance to counsel and with other experts in scheduling, delay, disruption, acceleration, change orders, productivity and inefficiency, cumulative impact, differing site conditions, measured mile, termination, and other technical issues.

Engagement experience includes a wide range of projects, including infrastructure and transportation projects (tunnels, highways, pipelines, viaducts, airports, and rail), power plants (co-generation, geothermal and hydroelectric), process (petrochemical plants, coal mining and wastewater treatment plants), buildings (hotels, resorts, casinos, museums, apartments, offices, hospital, prison, pre-engineered metal, and schools), telecommunications projects (cable and fiber optic), offshore structures, and other special projects (golf courses), residential.

He has performed and directed engagements throughout the US and in Canada, Denmark, Holland, Argentina, Spain, Mexico, US Virgin Islands, Bahamas, Saudi Arabia and Afghanistan. He has conducted detailed on-site inspections of accounting, cost and project records for many of his engagements. Mr. Harris was Director of RGL Forensics from 2009 to 2012 and the litigation practice leader for construction matters. Prior to commencing his expert practice in 1993, Mr. Harris held managerial audit and controller positions with Peter Kiewit Sons', Inc., an international construction, mining and diversified company. His audit and controller positions included Audit Supervisor for the construction division, Audit Committee Member of a \$700 million international joint venture tunneling project in Denmark; Project

Controller of a potential \$1.2 billion transportation project; and Corporate Controller and General Manager-Internal Audit of a \$300 million property & casualty insurance subsidiary. Prior to his employment with Peter Kiewit Sons', Inc., Mr. Harris was Internal Audit Manager for the \$2 billion life insurance division of E.F. Hutton & Co. Mr. Harris began his professional career with the San Diego office of Touche Ross & Co. (now Deloitte & Touche).

MEMBERSHIPS

American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
National Association of Certified Valuators and Analysts
The Institute of Internal Auditors
American Bar Association – Forum on the Construction Industry
American Arbitration Association – Neutral

PRESENTATIONS AND PUBLICATIONS

What Is the “Reasonable Degree of Accounting Certainty” Standard in Economic Damages? – *Colorado Trial Lawyers Association – Trial Talks* – June/July 2019

Commercial Damages: Lost Profits Analysis – *Webinar presentation to the Wyoming Trial Lawyers Association* – May 2018

Construction Claims – *Panelist at NACVA State Chapter Meeting* – December 2016

Construction Contract Audits and Fraud – *Training provided to the Texas Department Of Transportation Internal Audit Staff* – July 2012

Cost-Plus Contracts – The Profit's In The Audit – *Construction Claims Advisor, WPL Publishing Co* – February 2012 – Co-presented Webinar with Sonia Desai

Construction Cost Auditing – When The Owner Exercises Its Right – *Construction Accounting And Taxation* – January/February 2012 Issue

The Value Of Damages: More Than Cost Impacts – *Association For The Advancement Of Cost Engineers* - Co-authored with Sonia Desai, CA, CBV – Submitted 1/31/2011 – Accepted and presented at the AACE Annual Meeting June, 21 2011.

Moderator - *Associated Owners and Developers* – 2010 National Conference – Atlanta – September 2010 – New Orleans – October 2010

Contractors in Pricing Construction Claims – *CPA Insider - American Institute of Certified Public Accountants* – January 25, 2010. Co-authored with Sonia Desai, CA, CBV.

Lost Profits Analysis – Lost Business Opportunities - *Association For The Advancement of Cost Engineers* – Submitted January 31, 2007 and presented at the AACE Annual Meeting July 18, 2007.

Construction Fraud: Beware The “Outside Facilitator” – *Association of Certified Fraud Examiners – Colorado Chapter Presentation* – January, 2005; Denver, Colorado

Measuring the Contractor’s Damages by “Actual Costs”—Can it be Done? – *The Construction Lawyer – Journal of the Forum on the Construction Industry* – Volume 25, Number 1, Winter 2005 – Co-authored with Allen Overcash.

Construction Contract Auditing - The Owner's Perspective - *Rocky Mountain Area Conference - Accounting & Auditing Track* - September, 2004 in Arvada, Colorado

Cost Validation Methodology-New Systems Implementation – *Association For The Advancement of Cost Engineers* – Presented at the AACE Annual Meeting, June, 2004 in Washington, DC.

Construction Fraud: Beware The “Outside Facilitator” – *Association of Certified Fraud Examiners* - Technical paper published in May/June 2004 issue of the ACFE's "Fraud Magazine", Vol.18, No. 3.

Cost Verification Methodology – Presented to the *Association For The Advancement of Cost Engineers, Rocky Mountain Chapter* – March, 2004; Denver, Colorado

Cost Validation Methodology-New Systems Implementation – *Association For The Advancement of Cost Engineers* – Technical paper published June, 2004

Claims Preparation Workshop – *American Institute of Certified Public Accountants* - Presented the Technical paper at the AICPA National Construction Industry Conference December 11th and 12th, 2003 in Las Vegas, Nevada – Presented with William Schwartzkopf.

Claims Preparation Workshop – *American Institute of Certified Public Accountants* – Technical paper submitted October, 2003 – Co-authored with William Schwartzkopf.

Practical Analyses In Proving Damages – *Association For The Advancement of Cost Engineers* – Presented at the AACE June, 2003 Annual Meeting, Orlando, Florida

Practical Analyses In Proving Damages – *Association For The Advancement of Cost Engineers* – Technical paper published June, 2003 – Co-authored with Andrew Ainsworth.

Working With Other Experts – The Accountant’s Viewpoint – Presented to the *Colorado Society of Certified Public Accountants – Litigation Support Conference* - 1998

Construction Contract Accounting – Presented to the *Associated General Contractors – Omaha, Nebraska Building Chapter – Series of presentations in 5 cities throughout Nebraska* - 1995

Construction Contract Auditing – Presented to *The Institute of Internal Auditors – Des Moines, Iowa Chapter* – 1995

Construction Contract Auditing – Presented to *The Institute of Internal Auditors – Omaha, Nebraska Chapter* - 1994

EXPERT TESTIMONY - (T) and DEPOSITIONS - (D)

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|-----|-----|--|---|------------|
| (T) | (D) | Morris, Inc., Plaintiff, v. Peska Construction, Inc., and Red Wilk Construction, Inc. Defendants | January 2019 Arbitration | 2018, 2019 |
| (T) | | Burns and Roe Services Corporation (BRSC). v. dck north america | AAA Case No. 01-16-0002-8637 | 2018 |
| | (D) | Watson Family Trust (Plaintiff) v. RockySoft Corporation, etal (Defendant) | District Court, Larimer County, Colorado, Case No. 2017CV30462 | 2018 |
| (T) | (D) | Dietzel Enterprises, Inc. v. Great Southwestern Construction, Inc. | AAA Case No. 01-15-0004-1259 | 2016 |
| (T) | (D) | Castle Rock Construction of Colorado v. Sema Construction | AAA Case No. 01-14-0002-2927 | 2016 |
| | (D) | Triad Construction Company, Inc. (Triad or Plaintiff) v. Robert Half International, Inc. d/b/a Accountemps (RHI or Defendant) | In The United States Court For The Northern District Of Georgia Atlanta Division – Case No. 1:13-cv-03581-ODE | 2015 |
| (T) | (D) | 1804 Operating, LLC (Claimant), v. JN Field Services, LLC (Respondent) | AAA Case No. 01-14-0000-5714 | 2015 |
| (T) | | Federal Contracting, Inc. d/b/a Bryan Construction, Inc. v. Construction Management, Inc. | Colorado Arbitration – JAG No.: 2013-1257A | 2014 |
| | (D) | Coors Brewing Company, a Colorado corporation, (Plaintiff), v. Jacobs Engineering Group Inc., a Delaware corporation, and Jacobs Construction Services, Inc., a Delaware corporation, (Defendants) | In The United States District Court For The District Of Colorado – Civil Action No. 08-cv-00985-RPM | 2012, 2010 |
| (T) | | Hungry Horse, LLC, a New Mexico limited liability company, Claimant, v. E Light Electric Services, Inc. a Colorado corporation, Respondent | American Arbitration Association - Denver, Colorado - Case No. CAM 12112 A | 2012 |
| | (D) | Plaintiffs: Steadfast Insurance | District Court, County Of Jefferson, | |

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| | | Company, et. al. v. Defendants: Terracon, Inc., doing business as Terracon Consultants, et. al. | State Of Colorado, Case Number 2008CV5270, Division 5 | 2012 |
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| (T) | (D) | Plaintiff/Counterclaim Defendant: National Mortgage Investors, LLC, a Connecticut limited liability company, v. Defendant/Counterclaim Plaintiff: Beazer Homes Holdings Corp., a Delaware corporation, v. Third-Party Defendants: Stuart Katz, as Trustee for MDB 47 Family Trust dated January 11, 2003; and Ana Maria Peters-Ruddick as Public Trustee of Arapahoe County, Colorado. | District Court, County Of Arapahoe, State Of Colorado, Case Number: 08-CV-942 Division: 407 | 2012, 2011 |
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| (T) | | People Of The State Of Colorado v. Jerry Lee Rhea | District Court, Adams County, State of Colorado, Case No. 11CR276 | 2012 |
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| | (D) | Board of County Commissioners for Larimer County, State of Colorado (Plaintiff) v. The Neenan Company, LLLP, etal. (Defendants) | District Court, Larimer County, State of Colorado, Case No. 08 CV 1258 | 2011 |
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| | (D) | Layton Construction Co., Inc., (Plaintiff), v. Barclays Capital Real Estate Inc., etal. (Defendants) | District Court, County of Eagle, State of Colorado, Case Number 2009 CV 606 | 2011 |
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| | (D) | CWG Investments, Inc., etal. (Plaintiffs/Counterdefendants) vs. 95 Palma, LLC, etal. (Defendants/Counterclaimants) | In The Superior Court Of The State Of Arizona In And For The County Of Mojave – Case No. CV 2007-7115 | 2010 |
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| (T) | (D) | Parker Excavating, Inc. v. Castle Rock Construction Company of Colorado, LLC | In The United States Bankruptcy Court For The District Of Colorado – Case No: 08-19552 MER | 2010 |
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| | (D) | The Whiting-Turner Contracting Company v. KBJ Architects, Inc., etal. | Circuit Court Of The Ninth Judicial Circuit, In And For Osceola County, Florida – Case No: CI-07-CI-176 | 2010 |
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| (T) | (D) | URS Group, Inc. v. Tetra Tech FW, Inc. and Foster Wheeler Environmental Corporation | In the District Court in and for the County of Jefferson, Colorado – Case No: 04-CV-3482 | 2009 |
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| (T) | (D) | Serge M. D'Elia and Lilian C.S.L. D'Elia, individually and as | | |

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| | | Trustees of the D'Elia Family Trust, etal. (Plaintiffs/Counterdefendants) vs. Schuler Custom Homes Construction, Inc., Clint Schuler and Shlee Schuler, husband and wife, Thunder Publishing, Inc. (Defendants/Counterclaimants) | District Court for the Seventh Judicial District in and for Natrona County, State of Wyoming – Civil Action No. 85024-B | 2008 |
| (T) | | Ripple Resort Media, Inc. v. Skiview Corporation | United States District Court – District of Colorado – Case No. 06–CV–01856–WYD-BNB | 2008 |
| (T) | (D) | Zehren and Associates, Inc., and Monroe & Newell Engineers, Inc., (Claimants) v. Braeburn Real Estate Development, LLC, Braeburn Builders LTD, Douglas R. Boyles, and Timothy F. White (Respondents and Third-Party Claimants) v. The EP Boundary, LLC and Michael V. Barry (Third-Party Respondent) | American Arbitration Association - Denver, Colorado - Case No. 77 110 Y 00242 07 SHST | 2008 |
| (T) | | Moceri Construction, Inc., a Washington Corp. v. Edward A. Kitzmiller and Linda D. Kitzmiller | Arbitration – Bellingham, Washington | 2007 |
| (T) | | Hook vs. Barmore | American Arbitration Association/Western Case Management Center – Arbitration No. 77-180-00255-03JRJ | 2007 |
| (T) | (D) | Danny's Construction Company, Inc. v. Traveler's Casualty and Surety Company of America | Northern District of Illinois - Case No. 05 CV 4799 | 2007 |
| | (D) | Lucht's Concrete Pumping, Inc. v. Tracy Horner and Everest Materials, LLC | Summit County District Court – Case No. 04CV160 | 2006 |
| (T) | (D) | Erreca's, Inc., a California corporation (Claimant) v. Safeco Insurance Company of America, a Washington corporation; Real Estate Collateral Management Company, Inc., a Delaware corporation | JAMS Arbitration – San Diego - Case No: 1240016813 | 2006 |
| (T) | | Hallie Blake Forsyth (Plaintiff) v. Duane O'Hara, Individually, and Wild Irishman Tree and Landscape, Inc. (Defendants) | Adams County District Court, Case Number 04CV1126, Division C, Courtroom 4 | 2006 |
| | | URS Group, Inc. v. Tetra Tech | In the District Court in and for the | |

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| (T) | (D) | FW, Inc. and Foster Wheeler Environmental Corporation | County of Jefferson, Colorado – Case No: 04-CV-3482 | 2006, 2005 |
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| | (D) | El Dorado Irrigation District v. Traylor Bros., Inc. et al. | United States District Court Eastern District of California – Case No: CIV S-03-0949 LKK GGH | 2005 |
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| | (D) | Livingston Builders, Inc. v. L. Frank Chopin as Trustee of the Palm Beach Trust dated October 1, 1998, and not individually | In the Circuit Court of the 15 th Judicial Circuit in and for Palm Beach County, Florida – Case No: 025113 AB | 2005 |
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| (T) | | Petitioner: Nina Kim Dunafon Respondent: Wade Dunafon | District Court, Jefferson County, Colorado - 100 Jefferson County Pkwy Golden, CO 80401 - Case Number: 04DR1899 - Division: Q-7 | 2005 |
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| (T) | (D) | Plaintiff – MCR Construction, Inc. v. Defendants – Denny Construction, Inc., William B. Denny also known as Bill Denny, Insurance Company Of The West also known as ICW Group, City and County of Denver, Colorado, acting through its Board of Water Commissioners and doing business under the trade name and/or service name Denver Water Board, and Regional Transportation District doing business under the trade name and/or service name RTD. | District Court, City and County of Denver, State of Colorado 1437 Bannock Street, Denver, Colorado 80202 - Case Number 2004CV3760 | 2005 |
| | | | | |
| (T) | | Plaintiffs - Fluor Daniel Intercontinental Inc., and Fluor Arabia Limited, Claimants, v. Defendants - General Electric Company, GE Power Systems, Inc. General Electric International, Inc., General Electric Technical Services Company, Inc., and Saudi American General Electric Company, Respondents. | Arbitrated under AAA International Rules for Construction held at the Waldorf Astoria in New York, NY - AAA Case No. 50 T 110 00373 99 | 2003 |
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| (T) | (D) | Stone & Webster, Inc., Claimant v. Cordova Energy Company, LLC, Respondent | Arbitration under AAA held July, 2003 at the Allegro Suite of the Allegro Hotel, Room 1934, 171 West Randolph Street, Chicago, IL - AAA Case No. 58-Y-198-00146-02 | 2003 |
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| (T) | (D) | Toltec Builders, Inc. (Claimant) v. Norman Waitt, Matthew Rix d/b/a Matrixx Technologies and Chelsea Real Estate, Inc. | Arbitration under AAA held in Santa Fe, NM – AAA Case No. 76 M 110 00319 00 MAGE | 2001 |

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| | | (Respondents and Counter-Claimants) | | |
| (T) | (D) | ABC Electric v. Nebraska Beef | US District Court, NE | 1999 |
| | (D) | Williamson v. Rea | Denver District Court, CO | 1998 |
| (T) | (D) | Sq. Ft. Dev. Co. v. Bankers Ins. | Boulder County, CO | 1997 |
| | (D) | Norton v. Parkway OB-GYN, P.C. | Douglas County, NE | 1996 |
| (T) | | Childers v. Childers | Box Butte County, NE | 1996 |
| (T) | | James E. Simon Co. v. La Quinta Golf Prop. | Riverside County, CA | 1994 |