

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, CPA is an expert with 44 years forensic accounting and auditing, claims and damages experience focused in the areas of construction, mining, energy, real estate and land development, insurance, surety, and related areas. Expertise includes 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 and accounting matters. Mr. Harris has served as an arbitrator, mediator, and special master.

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 but not limited to high technology, medical, retail, manufacturing, distribution, firearms manufacturing, auto dealership, securities, 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, retail, commercial, 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, British Virgin Islands, Bahamas, Cuba, 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 Managing Director of Kroll, LLC from 2022 to 2023 and 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 in 1979 with the San Diego office of Touche Ross & Co. (now Deloitte).

MEMBERSHIPS

American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
National Association of Certified Valuators and Analysts
American Arbitration Association – Neutral
American Bar Association

PRESENTATIONS AND PUBLICATIONS

No Damage For Delay – Webinar presentation to the Division 2 of the ABA Forum On The Construction Industry – January 2023

Construction Damages: The Proof is in the Accounting – Published in the National Association of Certified Valuators and Analysts in its QuickRead publication – January 27, 2021

Construction Damages: The Proof is in the Accounting – Published in the South Dakota Defense Lawyers Association Newsletter – September 2020

Construction Claims – Their Potential Impact On Valuing A Construction Contractor – Published in the National Association of Certified Valuators and Analysts in its QuickRead publication – June 18, 2020

Contractor's Lost Profits Due to Impaired Surety Bonding Capacity – Published in the National Association of Certified Valuators and Analysts in its QuickRead publication – September 26, 2019

What Happens In Vegas...Fraud Uncovered On A Resort Casino Construction Project – *Presentation to the Colorado/Wyoming NACVA Chapter* – August 22, 2019

What Is the "Reasonable Degree of Accounting Certainty" Standard in Economic Damages? – *Colorado Trial Lawyers Association – Trial Talk* – June/July 2019 – Volume 68 Issue 4

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

EXPERT TESTIMONY - (T), DEPOSITIONS - (D), ARBITRATOR - (A), MEDIATOR - (M), SPECIAL MASTER – (S)

	(D)	Gunwerks, LLC., a Wyoming Limited Liability Company v. Forward Cody Wyoming, Inc. a Wyoming non-profit corporation, et al.	In the District Court, Fifth Judicial District, State of Wyoming, County of Park, Civil Action No. 30281	2023
	(D)	JME INVESTMENTS, LLC, a Colorado Limited Liability Company, and HIWAY BAR, LLC, a Colorado Limited Liability Company, Plaintiffs, v. WESTFIELD INSURANCE COMPANY, an Ohio Corporation, Defendant.	In The United States District Court For The District Of Colorado, Case No.: 1:22-cv-01012-CMA-SKC	2023
	(A)	SWIFT FINANCIAL, LLC, as servicing agent for WebBank, Claimant v. MAMD L.L.C. d/b/a SWISS UPGRADE and MANOJ SHAM DARYANI, Respondents	American Arbitration Association CASE NO. 01-22-0004-6268	2023
	(T)	In the Matter Of An Arbitration Under The Arbitration Rules Of The BVI International Arbitration Centre	BVI Health Services Authority v. Medical Services (BVI), Inc. (Case No. 2021-02-ARB008)	2022
	(A)	Forward Financing LLC v. JD Underground, Inc. d/b/a JD Underground and Sylvia Deleon	American Arbitration Association No. 01-22-0001-1753	2022
	(A)	Forward Financing LLC v. EverGreen Delivery, LLC d/b/a EverGreen, and James Rider	American Arbitration Association No. 01-21-0017-4892	2022
	(T) (D)	Joseph Chang, etal. V. Wellington Yang,	JAMS Arbitration No.	2022

		et al.	1220060584	
(T)		Douglas Claussen (Plaintiff or Claussen) v. Tami Russell, etal. (Defendants or Russell)	District Court, Adams County, Case Number: 2019CV31942	2021
(T)		Jennifer Manchego-Pena, Anthony Pena, AJIA Commercial Properties LLC v. Colorado Krav Maga, Inc., CO Krav Maga, Inc., James Hiromasa	District Court, Larimer County – Case No. 2020CV30523	2021
(T)		Kevin Castelo, etal. V. Al Castelo, etal.	BarrADR, Denver Centerpoint II	2021
	(D)	Dragados USA, Inc., v. Hydro Conduit Corp., d/b/a Rinker Materials Concrete Pipe Division and Bradshaw Construction Corporation	American Arbitration Association – Case No. – 01-18-0004-6566	2021
(T)		Monarch Black Hawk, Inc. (Plaintiff) v. Johnson Storage & Moving Co. (Defendant)	District Court, City And County Of Denver, Colorado – Case No. 2020CV031427	2021
(T)		Exemplar Enterprises, Inc. (Claimant) v. SysCom, Inc. (Respondent)	JAG Case File No.: 2019-1382A	2021
(T)		Breathe Dental, LLC v. Ralston Creek Village, LLC	District Court, County Of Jefferson, State Of Colorado – Case No. 2019CV30841	2021
(T)		PJ Steffen and CJ Steffen, v. Cadre General Contractors, Inc.	American Arbitration Association, Case No. 01-19-0001-3128	2021
	(D)	Kami D. Patterson v. Frank D. Patterson II	District Court, Cherry County, Nebraska – Case No. CI 19-24	2020
(T)		Eric Freeman and Summit Woodworks, Inc. v. Jamie Cunningham	District Court, Summit County, Colorado – Case No. 2020CV30002, Division K	2020
(S)		Aurora Winnelson Co v. Lokal, Vision	District Court, Adams County,	2020

		Plumbing Co et al.	Colorado – Case No. 2019CV31135	
	(D)	Wright Construction Services, Inc. and R.V. Wagner, Inc. (Plaintiffs) v. Liberty Mutual Insurance Company and St. Charles Insurance Agency, Inc. (Defendants)	Circuit Court Of St. Charles County, Missouri, Circuit Judge Division – 1811-CC00126	2020
	(T)	CPI/Balfour Littleton LLC v. Bradbury Stamm Contractors, Inc.	American Arbitration Association, Case No. 01-19-0004-586	2020
	(M)	Armstrong v. Kitchen Traditions, etal.	District Court, City and County of Denver, Colorado – Case No. 2019CV31797	2020
	(D)	Breathe Dental, LLC v. Ralston Creek Village, LLC	District Court, County Of Jefferson, State Of Colorado – Case No. 2019CV30841	2020
	(M)	Jeff Bubar, etal. v. Kinsman Construction, Inc. etal.	District Court, Jefferson County, State of Colorado – Case No.: 2019CV30799, Division 9, Courtroom 5F	2020
	(A)	Karen Meyer, as Executrix of the Estate of Kenneth Meyer v. W.R. Grace Asbestos Settlement Trust	American Arbitration Association – Claim No.: 38095106	2019
	(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 Company, et. al. v. Defendants: Terracon, Inc., doing business as Terracon Consultants, et. al.	District Court, County Of Jefferson, State Of Colorado, Case Number 2008CV5270, Division 5	2012
(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
(T)		People Of The State Of Colorado v. Jerry Lee Rhea	District Court, Adams County, State of Colorado, Case No. 11CR276	2012
	(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
	(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
	(D)	CWG Investments, Inc., etal.	In The Superior Court Of The State	2010

		(Plaintiffs/Counterdefendants) vs. 95 Palma, LLC, etal. (Defendants/Counterclaimants)	Of Arizona In And For The County Of Mojave – Case No. CV 2007-7115	
(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
	(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
(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
(T)	(D)	Serge M. D’Elia and Lilian C.S.L. D’Elia, individually and as 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
(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	2006, 2005
	(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
	(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
(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
(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
(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
		Toltec Builders, Inc. (Claimant) v. Norman Waitt, Matthew Rix d/b/a Matrixx	Arbitration under AAA held in Santa Fe, NM – AAA Case No. 76 M 110	

(T)	(D)	Technologies and Chelsea Real Estate, Inc. (Respondents and Counter-Claimants)	00319 00 MAGE	2001
(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