



**HEMMING
MORSE, LLP**

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

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Colin A. Johns, CPA/CFF, CFE, CA

Employment & Education

- | | |
|----------------|--|
| 2012 – Present | <p>Hemming Morse, LLP
 <i>Certified Public Accountants,
 Forensic and Financial Consultants</i>
 Managing Partner, 2012-2014
 Partner</p> |
| 1989 – 2011 | <p>Hemming Morse, Inc.
 President, 2009-2011
 Director, 1993-2011
 Manager, 1989-1992</p> |
| 1981 – 1989 | <p>KMG Main Hurdman/KPMG Peat Marwick Main & Co.
 Supervising Senior Accountant through Senior Manager</p> |
| 1977 – 1981 | <p>KMG Thomson McLintock & Co., London, England
 Assistant Accountant through Supervisor</p> |
| 1977 | <p>University of Manchester, England
 B.A. Economics, Honors</p> |

Professional & Service Affiliations

- | | |
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| <ul style="list-style-type: none"> ■ Certified Public Accountant, State of California
1985-present ■ Certified Fraud Examiner
1996-present ■ Chartered Accountant, United Kingdom
1981-present ■ American Institute of Certified Public Accountants
Certified in Financial Forensics, 2008 ■ Association of Certified Fraud Examiners ■ California Society of Certified Public Accountants
Litigation Sections <ul style="list-style-type: none"> – Steering Committee, 1995-1997, 2006-2012 – Economic Damages Section <ul style="list-style-type: none"> -Member, 1995-present -Secretary, 1998-2000 -Vice Chair, 2000-2006 -Chair, 2006-2008 | <p>State Accounting Principles and Assurance Services Committee
 – Member, 2001-present</p> <p>San Francisco Chapter Litigation Consulting Services Committee
 – Member, 1992-present
 – Chair, 1995-1997</p> <p>Construction Industry Conference Planning Committee
 – Member, 1993, 1994, 1995, 2003, 2004</p> <p>Litigation Services Conference Planning Committee
 – Member, 1996</p> <p>Joint Conference of Business Trial Lawyers and Damages Experts Planning Committee
 – Member, 1997</p> |
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Professional & Service Affiliations continued

- 1999 Conference on Economic Damages for Business Trial Lawyers and Damages Experts Planning Committee
– Member
- 2007 Advanced Litigation Conference Planning Committee
– Member
- **Institute of Chartered Accountants of Scotland**
- **Association of Chartered Accountants in the United States**
- **California Uniform Construction Cost Accounting Commission**
– Commissioner, 1997-1999
- **Associated General Contractors of California**
Insurance and Bonds Committee
– Member, 1987, 1989
- Tax and Fiscal Affairs Committee
– Member, 1990-1993
- Fiscal, Insurance and Risk Management Committee
– Member, 1994-1999
- Legal Advisory Committee
– Member, 2007 to present
- **Community Living Centers, Board of Directors**
– Member, 1989-1993
– President, 1992-93
- **Better Business Bureau of San Mateo County, Board of Directors**
– Member, 1993-1997
– Executive Committee, 1995-1997
- **Poplar Center, Board of Directors**
– Member, 1993-1995
– Treasurer, 1994
– President, 1995
- **Poplar ReCare, Board of Directors**
– Member, 1995-1999
– Vice President, 1996
– President, 1997, 1998

Seminar Instruction

- *“Working with an Expert Witness: Tips for Young Litigators”*
Panel discussion, Association of Business Trial Lawyers, Leadership Development Committee, September 2008
- *“Forensis Group, Inc. v. Frantz, Townsend & Foldenauer”*
California Society of CPAs, Economic Damages Section, February 2006
- *“Construction Claims”*
Jeffreys Henry International Litigation Conference, September 1998
- *“Ethical and Case Management Issues in Litigation Consulting Services”*
California Society of CPAs, San Francisco Chapter’s CPE Extravaganza, May 1997



Colin A. Johns, CPA/CFF, CFE, CA

Publications

- Co-Author, *Construction Accounting - A Guide for Attorneys and Other Professionals*, published by the American Bar Association Forum on the Construction Industry, Chapter 10, "Discovery and Use of Accounting Information and Accounting Experts in Construction Litigation and Arbitration"
- Co-Author, *The Comprehensive Guide to Lost Profits and Other Commercial Damages*, Third Edition, published by Business Valuation Resources, LLC, Chapter 21, "Construction Claims"
- Co-Author, *AICPA Business Valuation and Forensic & Litigation Services Section Practice Aid 06-4, Calculating Lost Profits*
- Co-Author, *Litigation Support Report Writing - Accounting, Finance and Economic Issues*, published by John Wiley & Sons, Chapter 15, "Construction Claims"
- Co-Author, *Litigation Services Handbook, The Role of the Financial Expert*, Third Edition, published by John Wiley & Sons, Chapter 30, "Litigation Consulting: Construction Claims"

Testimony

Deposition

- **Wellington Property Company, Inc. v. Randal M. Lee and Discovery Investments (2014)**
Superior Court, Alameda County, California
Case No. RG12646937
- **The By-Pass Trust of the Seet Family Living Trust dated November 19, 1980 and The Marital Deduction Trust of the Seet Family Living Trust dated November 19, 1980 v. Philip D'Elia and DCI Management Group, Inc. (2013)**
Superior Court, Santa Clara County, California
Case No. 106 CV 074600
- **Bilal Kartal v. Michael Chang (2012)**
Superior Court, San Mateo County, California
Case No. CIV 458146
- **Green Valley Corporation v. Caldo Oil Company, et al. (2011)**
U.S. District Court, Northern District of California
Case No. 09-CV-04028-LHK
- **Appeal of ADT Construction Group, Inc. by Timothy S. Cory, Trustee (2010)**
Armed Services Board of Contract Appeals
Las Vegas, Nevada, Case No. 55358
- **Wright Contracting, Inc. v. Dry Creek Inn, LP, et al. (2010)**
Superior Court, Sonoma County, California
Case No. SCV 243072
- **USACM Liquidating Trust and USA Capital Diversified Trust Deed Fund v. Deloitte & Touche LLP (2010)**
U.S. District Court, District of Nevada
Case No. 2:08-cv-00461-PMP-PAL
- **Joni L. Yohanan v. John D. Yohanan (2010)**
Superior Court, San Francisco County, California
Case No. CGC-09-487671
- **USA Capital Diversified Trust Deed Fund v. Wells Fargo Bank, N.A. (2010) (2009)**
U.S. Bankruptcy Court, District of Nevada
Case No. 08-01135-lbr
- **Nordby Construction Company v. Gypsum Technologies, Inc. (2009)**
Superior Court, Sonoma County, California
Case No. SCV 240496



Colin A. Johns, CPA/CFF, CFE, CA

Testimony *continued*

Deposition *continued*

- **Cortese Properties, LLC v. Chevron USA, Inc., et al. (2009)**
JAMS, Walnut Creek, California
Case No. 1120008444
- **Highland Fifth-Orange Partners, LLC v. The Inland Fish and Game Conservation Association, et al. (2009)**
Superior Court, San Bernardino County, California
Case No. CIVSS 704342
- **Kimberly Williams v. Union Pacific Railroad Company (2009)**
Superior Court, Alameda County, California
Case No. RG 06251955
- **USACM Liquidating Trust v. Bingham McCutchen, LLP (2009)**
U.S. Bankruptcy Court, District of Nevada
Case No. 08-01131-lbr
- **Nordby Construction Company v. Kenyon Plastering, Inc. (2008)**
Superior Court, Sonoma County, California
Case No. SCV 241652
- **Wells Fargo Bank, N.A., as Trustee, et al. v. Vintage Petroleum, Inc., et al. (2008)**
Superior Court, Santa Barbara County, California
Case No. 1155864
- **John Fulton v. Walters & Wolf Glass Company, et al. (2008)**
Superior Court, Alameda County, California
Case No. RG-05-233914
- **Webcor Construction, Inc. dba Webcor Concrete v. S.J. Amoroso Construction Company, Inc. (2006)**
Superior Court, San Mateo County, California
Case Nos. CIV444801 and CIV444802
- **Thomas Swain and Clifford Crowl v. Dennis Scott, Eel River Sawmills, Inc., et al. (2006)**
Superior Court, Humboldt County, California
Case No. DR-010216
- **Micrel, Inc. v. TRW, Inc. dba TRW Automotive Electronics Group (2005)**
U.S. District Court, Northern District of Ohio, Eastern Division, Case No. 1:02CV2539
- **Kevin A. Beadles and Wendy A. Beadles v. Persicon Company, Inc., Rob Rahimzadeh, et al. (2005)**
Superior Court, Alameda County, California
Case No. RG 03128606
- **A & B Painting, Inc. v. Turner Construction Company; Encinal Jackson, LLC; et al. (2005) (2004)**
Superior Court, Alameda County, California
Case No. 2002-052251
- **Len B. Blackwell, in his capacity as Trustee of the Investor Claim Trust v. Wells Fargo Bank of Texas, N.A., and Wells Fargo Bank, N.A. (2004)**
U.S. Bankruptcy Court, Western District of Texas, San Antonio Division, Case No. 04-05041-LMC
- **El Dorado Meat Company, Inc. v. Yosemite Meat and Locker Service, Inc., et al. (2004)**
Superior Court, Stanislaus County, California
Case No. 273086
- **Len B. Blackwell as the Chapter 11 Trustee for I.G. Services, Ltd. and IWG Services, Ltd. v. Wells Fargo Bank, N.A. and Wells Fargo Bank of Texas, N.A. (2003)**
American Arbitration Association, Dallas, Texas
Case No. 70Y 148 00264 2



Colin A. Johns, CPA/CFF, CFE, CA

Testimony *continued*

Deposition *continued*

- **Accton Technology Corporation v. Valor Electronics, Inc., et al. (2000)**
Superior Court, San Diego County, California
- **Accton Technology Corporation v. Micro Linear Corporation (2000)**
Superior Court, Santa Clara County, California
- **Tower Environmental, Inc. v. The State of Florida, and The Florida Department of Environmental Protection (2000)**
Circuit Court, Hillsborough County, Florida
- **Van Ness Associates, Ltd. v. Swiss Bank Corporation, et al (1996)**
Superior Court, San Francisco County, California
- **Abel Coronado v. Harry Brotton, et al. (1995)**
Superior Court, Santa Clara County, California
- **City of Richmond, et al. v. Kaiser Aluminum & Chemical Corporation, et al. (1995)**
U.S. District Court, Northern District of California
- **California Department of Corrections v. J.A. Jones Construction Company (1994)**
Office of Administrative Hearings, Sacramento, California
- **George Yamas & John Yamas v. James G. Yamas, et al. (1991)**
Superior Court, San Mateo County, California
- **Coronado Construction Company v. Belle Vista Associates, et al. (1991)**
Superior Court, San Mateo County, California
- **Dwain Schuh v. Mark Reiter, et al. (1990)**
Superior Court, San Mateo County, California

Arbitration

- **Lehman Brothers Holdings Inc. as Assignee of Lehman Brothers, Inc. v. Christopher J. Clifford (2014)**
FINRA, San Francisco, California
Case No. 10-04109
- **Lehman Brothers Holdings Inc. as Assignee of Lehman Brothers, Inc. v. Kevin Kramer (2012)**
FINRA, Los Angeles, California
Case No. 10-04115
- **Lehman Brothers Holdings Inc. as Assignee of Lehman Brothers, Inc. v. Gregory A. Weiss (2012)**
FINRA, San Francisco, California
Case No. 10-04117
- **Mr. & Mrs. Paul Stephens v. Metzler Contracting Co., LLC (2010)**
American Arbitration Association
Honolulu, Hawaii
Case No. 74 110 J 00339 06 HLT
- **E.W. Thorpe, Inc. v. Dennis E. Baca and Alexandra Properties & Homes, Inc. (2009)**
JAMS, Walnut Creek, California
Case No. 1100050489
- **Cortese Properties, LLC v. Chevron USA, Inc., et al. (2009)**
JAMS, Walnut Creek, California
Case No. 1120008444



Colin A. Johns, CPA/CFF, CFE, CA

Testimony *continued*

Arbitration *continued*

- **S. J. Bashen, Inc. v. Fireman's Fund Insurance Company (2008)**
American Arbitration Association
San Francisco, California
Case No. 74 195 Y 01250 06 WYGI
- **City of Oakland - Oakland Police Officers Association, MOU Interest Arbitration (2008)**
Oakland, California
- **Len B. Blackwell as the Chapter 11 Trustee for I.G. Services, Ltd. and IWG Services, Ltd. v. Wells Fargo Bank, N.A. and Wells Fargo Bank of Texas, N.A. (2003)**
American Arbitration Association, Dallas, Texas
Case No. 70Y 148 00264 2
- **JBR, Inc. v. John B. Sanfilippo & Son (1994)**
American Arbitration Association, Chicago, Illinois
- **California Department of Corrections v. J.A. Jones Construction Company (1994)**
Office of Administrative Hearings, Sacramento, California

Trial

- **Wellington Property Company, Inc. v. Randal M. Lee and Discovery Investments (2014)**
Superior Court, Alameda County, California
Case No. RG12646937
- **Appeal of ADT Construction Group, Inc. by Timothy S. Cory, Trustee (2010) (2011)**
Armed Services Board of Contract Appeals
Las Vegas, Nevada, Case No. 55358
- **Wright Contracting, Inc. v. Dry Creek Inn, LP, et al. (2010)**
Superior Court, Sonoma County, California
Case No. SCV 243072
- **USA Capital Diversified Trust Deed Fund v. Wells Fargo Bank, N.A. (2010)**
U.S. Bankruptcy Court, District of Nevada
Case No. 08-01135-lbr
- **Kimberly Williams v. Union Pacific Railroad Company (2009)**
Superior Court, Alameda County, California
Case No. RG 06251955
- **Highland Fifth-Orange Partners, LLC v. The Inland Fish and Game Conservation Association, et al. (2009)**
Superior Court, San Bernardino County, California
Case No. CIVSS 704342
- **UltraEx, Inc. v. Express It Delivery Services, Inc., et al. (2007)**
Superior Court, San Francisco County, California
Case No. CGC-05-447942
- **Micrel, Inc. v. TRW, Inc. dba TRW Automotive Electronics Group (2005)**
U.S. District Court, Northern District of Ohio
Eastern Division, Case No. 1:02CV2539
- **El Dorado Meat Company, Inc. v. Yosemite Meat and Locker Service, Inc., et al. (2004)**
Superior Court, Stanislaus County, California
Case No. 273086
- **Hillhouse Construction, Inc. v. 1500 Laurel Street Associates, LLC, et al. (2001)**
Superior Court, San Mateo County, California
Case No. 415495