



Greg A. McKinnon, CPA/CFP/CGMA, CMA

Employment & Education

| | |
|----------------|---|
| 2012 – Present | Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Managing Partner Partner, 2012-2014 |
| 2006 – 2011 | Hemming Morse, Inc. Director |
| 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 & Service 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



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Courses Written and Presented

- *"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
- *"Winning Strategies for the Financial Side of Your Damages Case"*
Construction Infrastructure Summit, Phoenix, Arizona, 2007
California Society of CPAs - Fresno Area Chapter, Fresno, California, 2007
Construction Section of the Fresno County Bar Associate, Fresno, California, 2007
Economic Damages Section Meeting of the California Society of CPAs, Los Angeles, California, 2007
- *"Quantifying and Presenting Claims"*
AICPA National Construction Industry Conference, 2005
- *"Presenting and Defending Construction Claims in California"*
Lorman Seminars (Joint Seminar with Edward Lozowicki and Mathew Troughton of Coudert Brothers, Palo Alto), 2001-2003, 2004
- *"Value Added Services – Litigation Support"*
California CPA Education Foundation, 2003
Construction Industry Conference, 2003
- *"Financial Anatomy of a Construction Claim"*
California Society of CPA's Litigation Sections -Economic Damages Section, 2003
- *"Construction Claims in California – Claims Preparation and Analyses"*
Lorman Seminars (Joint Seminar with Eileen Diepenbrock and Gene Cheever of The Diepenbrock Law Firm), 2000, 2001- 2002, and 2003
- *"California False Claims Act"*
(Presenter with Stephen Fowler of Thelen Reid & Priest, San Francisco) Western Council of Construction Consumers, 2001
AGC of California - East Bay Area Chapter, 2003
- *"Truth or Consequences – Damages Analysis and the False Claims Act"*
AGC of California Legal Advisory Committee Annual Conference, 2002
- *"Effective Presentation of Damages Claims"*
AGC of California Legal Advisory Committee Annual Conference, 2000
- *"Evaluating Total Construction Operations – The Effort of Continuous Improvement"*
AGC/CFMA Third Annual Construction Financial Management Conference, 1999

Chico Office



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Publications

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

Testimony

Trial

- **Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. San Diego County Water Authority**
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

Other

- **Arbitrator**
Privately appointed arbitrator in a shareholder dispute
- **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
- **Ameron v. Metropolitan Water District (2004)**
Superior Court, Los Angeles County
- **Riverton Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County
- **Schuff Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County



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Testimony *continued*

Trial *continued*

- **Harvego Real Estate v. Auburn Valley Country Club (2003)**
Superior Court, Placer County
- **Moore v. Aerotech (2000)**
Superior Court, Sacramento County
- **A&A Mechanical v. Walsh-Pacific Construction, Salinas Union High School District (1998)**
Superior Court, Monterey County
Case Nos. 106027 & 106268

Arbitration

- **JKL Construction Services, Inc. v. URS Corporation, et al. (2015)**
American Arbitration Association
- **Ted Jacob Engineering Group, Inc., a California, USA orporation, Claimant, v. Robert Matthew, Johnson-Marshall and Partners, a Scottish Partnership, Respondent (2015)**
Dubai International Arbitration Center
DIAC Case No. 333/2012
- **Kiewit Infrastructure West Co. v. City of Redding (2015)**
Office of Administrative Hearings, Oakland, CA
Case No. A-0011-2013
- **Globalstar, Inc. v. Thales Alenia Space France (2012)**
American Arbitration Association - International Centre for Dispute Resolution
Case No. 50 132 T 00359 11
- **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
- **Hanson McClain Retirement Network, LLC v. Karl Simmons, et al. (2007)**
American Arbitration Association, Sacramento
Case No. 74 180 Y 00030
- **Berlogar v. First American Title Insurance Co. (2007)**
American Arbitration Association, Walnut Creek
Case No. 74 1 95 00524 06
- **Granite Construction v. Department of Transportation, State of California (2005)**
Office of Administrative Hearings, State of California
- **American Bridge Co. v. Hyundai Corp., USA (2004)**
American Arbitration Association, Los Angeles
- **Birmingham Group v. 560 Haight Street LLC (2004)**
American Arbitration Association, San Francisco
- **FCI Constructors v. Department of Transportation, State of California (2004)**
Office of Administrative Hearings, State of California
- **Pemstein v. Pacific Municipal Consultants, Inc. (2003)**
American Arbitration Association, Sacramento
- **Taft & Traner v. Fruit Marketing Inc. (2003)**
American Arbitration Association, Fresno
- **Modern Continental Construction Co. v. Department of Transportation, State of California (2002)**
Office of Administrative Hearings, State of California



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Testimony continued

Deposition

- **Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. Metropolitan Water District of Southern California**
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**
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
- **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



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Testimony continued

Deposition continued

- **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
- **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 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. C05-01455
- **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
- **City of Larkspur v. Jacobs Engineering Group, Inc. (2007)**
Superior Court, Marin County, Case No. CV 061094
- **Sierra Blanca Constructors, JV v. URS Corporation (2007)**
American Arbitration Association, San Francisco
Case No. 74-181-Y-492-06 (HLT)
- **Aderholt Specialty Co., Inc. v. West Bay Builders (2007)**
Superior Court, San Joaquin County
Case No. CV 026649



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Testimony continued

Deposition continued

- **Pajaro Valley Unified School District v. Dilbeck & Son, et al. (2007)**
Superior Court, Monterey County
Case No. CV 058665
- **Hanson McClain Retirement Network, LLC v. Karl Simmons, et al. (2007)**
American Arbitration Association, Sacramento
Case No. 74 180 Y 00030
- **Davis v. Lindstrom Construction, Inc. (2006)**
Superior Court, Sonoma County, Case No. 231269
- **Farwest Insulation Contracting v. Fru-Con Construction Corp. (2006)**
Superior Court, Orange County, Case No. 05CC10074
- **CD&R Oil v. Redwood Oil/Texaco (2006)**
Superior Court, San Joaquin County
- **Grenhill International, Inc. v. Finton Associates, Inc. (2006)**
American Arbitration Association, Los Angeles
- **American Bridge Co. v. Hyundai Corp., USA (2004)**
American Arbitration Association, Los Angeles
- **Ameron v. Metropolitan Water District (2004)**
Superior Court, Los Angeles County
- **Berger Brothers, Inc. v. Peck/Jones - OC America, JV (2004)**
- **Cal State Steel Corp v. J.A. Jones Construction Co. (2004)**
Superior Court, Los Angeles County
- **FCI Constructors v. Department of Transportation, State of California (2004)**
Office of Administrative Hearings, State of California
- **Hamilton Field Associates v. Klienfelder, et al. (2004)**
Superior Court, Marin County
- **Riverton Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County
- **Schuff Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County
- **Spotlight Dance Studio v. 646 North Market (2004)**
Superior Court, Sacramento County
- **Blasing Construction, Inc. v. Anagnaustu (2003)**
Superior Court, San Mateo County
- **Dell Merk (Uprite) v. Franzia (Bobcat Central) (2003)**
Superior Court, San Joaquin County
- **Harvego Real Estate v. Auburn Valley Country Club (2003)**
Superior Court, Placer County
- **Modern Continental Construction Co. v. Department of Transportation, State of California (2002)**
Office of Administrative Hearings, State of California
- **Rio Linda Water District v. Boyle Engineering (2002)**
Superior Court, Sacramento County
- **Frontier Enterprises v. Rinehart Oil (1999)**
Superior Court, Sacramento County
- **A&A Mechanical v. Walsh-Pacific Construction, Salinas Union High School District (1998)**
Superior Court, Monterey County
Case Nos. 106027 & 106268