

COST VERIFIERS

Cost Verifiers, Inc.
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JACK W. HARRIS, M.B.A., C.P.A.

EDUCATION

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

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

National Association of Certified Valuation Analysts (NACVA) – Business Valuation and Certification Training, and Advanced Valuation and Case Study Workshop

American Institute of Certified Public Accountants (AICPA), Business Valuation - Certificate of Educational Achievement

Expert Witness Development Series, Communications Corporation of America, Seattle, Washington

CERTIFICATIONS

Certified Public Accountant

Certified Valuation Analyst

Certified Fraud Examiner

Certified Internal Auditor

BACKGROUND

Jack W. Harris is Principal of Harris & Associates, P.C., a Certified Public Accounting firm registered in the state of Colorado. Mr. Harris has extensive litigation support experience in damages quantification, cost verification, lost profits analyses, financial management, accounting, internal auditing, valuations, and fraud investigations. Mr. Harris has 27 years professional experience and 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' industry focus includes but is not limited to construction, 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.

Certified Public Accountants

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As Principal, 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 and schools), telecommunications projects (cable and fiber optic), offshore structures, and other special projects (golf courses), residential.

He has directed engagements throughout the US and in Canada, Denmark, Holland, Argentina, Spain, Mexico, US Virgin Islands and Saudi Arabia. He has conducted detailed on-site inspections of accounting and cost records for many of his engagements.

Prior to his 13 years as Principal of Harris & Associates, P.C., 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

Colorado Society of Certified Public Accountants

Association of Certified Fraud Examiners

Association For The Advancement of Cost Engineers

The Institute of Internal Auditors

National Association of Certified Valuation Analysts

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PRESENTATIONS AND PUBLICATIONS

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

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

	(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	District Court, City and County of Denver, State of Colorado 1437 Bannock Street, Denver, Colorado 80202 - Case Number 2004CV3760	2005

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		doing business under the trade name and/or service name RTD.		
(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
(T)	(D)	Toltec Builders, Inc (Claimant) v. Norman Waitt, Matthew Rix d/b/a Matrixx Technologies and Chelsea Real Estate, Inc. (Respondents and Counter-Claimants)	Arbitration under AAA held in Santa Fe, NM – AAA Case No. 76 M 110 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