

CURRICULUM VITAE

Dennis L. Allen, CPA, CFE, CCP, CCA, CFF

FORMAL EDUCATION

Bachelor of Business Administration, Accounting, Texas Tech University

CERTIFICATIONS AND REGISTRATIONS

Certified Public Accountant, Maryland

Certified Fraud Examiner

Certified Cost Consultant

Certified in Financial Forensics

Fellow – Royal Institution of Chartered Surveyors

Certified Construction Auditor

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants

Association of the Advancement of Cost Engineering

National Association of Certified Fraud Examiners

Washington Building Congress

International Association of Independent Private Sector Inspectors General

Construction Management Association of America

Royal Institute of Chartered Surveyors

PROFILE SUMMARY

Dennis L. Allen as 40 years of experience working with contractors, owners and developers in overall project development, preparing and monitoring project cost controls and helping to manage risk throughout the development and operational processes.

As a litigation consultant, Mr. Allen has served as an expert witness on some of the largest projects and real estate claims in the U.S. and overseas, analyzing issues such as actual cost audits, labor and equipment costs, economic losses, insurance claims, acceleration costs, lost profits, cumulative impact of changes, insurance claims, and delay costs. He also works in contract disputes and other issues between government contractors and state or federal governments.

EXPERIENCES

AEROSPACE, DEFENCE, SECURITY & SPACE

Rota Naval Base, Rota Spain FAR cost expert (2017)

Mr. Allen was engaged to review the cost incurred and the claimed impacts to the contractor for this NAVFAC project and prepare claims in compliance with FAR. Issues included the proper accounting for field delay costs on this two CLIN contract, prescribed (but incorrect) NAVFAC cost directives, labor inefficiency costs,

subcontractor pass through costs, and the proper presentation of regional office costs for a large international contractor based in Spain. The contractor had previously presented these issues in numerous REA's but was required to prepare formal claims to seek a full resolution.

Aberdeen Renovation Project, FAR cost expert (2015)

Mr. Allen's team was retained to analyze the project delays and put forth an REA based on the delays and productivity impacts of the mechanical contractor. Mr. Allen supervised the entire team and provided FAR cost consulting services to capture the cost impacts and prepare a FAR compliant claim to the General Contractor for inclusion with the overall REA. Issues included the cost of delay and the loss of productivity due to the massive changes in the plans from the original drawings.

Aerospace Trade secrets case, Phoenix Arizona, Forensic Cost Expert (2014)

Mr. Allen worked with the plaintiff in this case to determine the actual damages and potential lost profits due to the unauthorized transfer of company secrets and technical data by an employee from one company to another. The analysis included developing a history of contract revenues and profits from the original company, analyzing the profits earned by the new company, and preparing several Lost Profit scenarios and financial models for the court to establish potential damages under the Arizona Trade Secrets law. Extensive testimony regarding the background, technical analysis methods, and results of the analysis was furnished in court.

Los Alamos TA-16 Training Facility, New Mexico, FAR Damages and Accounting Expert (2014)

Mr. Allen's team provided claims preparation and analysis for a project involving the construction of a 15,000-SF tactical training facility for the Los Alamos National Laboratory. In addition to reviewing financial data regarding cost overruns caused by owner delays, the team analyzed and quantified damages that were the result of government delays including unabsorbed home office overhead. Mr. Allen was the damages and government accounting expert for the contractor who was impacted and delayed due to changes on the project and issues with a design subcontractor. The contractor's body of work ultimately diminished to this project only and Mr. Allen's analysis took a multifaceted approach to the issue of lost revenue, unabsorbed home office overhead as well as a necessary rehabilitation of the contractor's accounting records.

VOIP-Tactical Switch Contract, Springfield, VA, Government Accounting Consultant (2013)

Mr. Allen was the government accounting consultant retained to assist the contractor prevail in an audit of its cost-based proposal. Issues involved the allocation of overhead items, multiple lines of business, and a variable costing regimen used by the contractor to support its cost proposal.

Termination of Major Military Order, FAR Lead Cost Consultant (2006)

Mr. Allen served as lead cost consultant in the preparation of a Termination for Convenience claim of a major military order by the US National Guard. His services included correction and accumulation of the primary subcontractor's costs in accordance with Federal Acquisition Regulation (FAR) and negotiations with the Defense Contract Audit Agency (DCAA) and National Guard for the appropriate settlement account.

REAL ESTATE (OFFICE, RESIDENTIAL, COMMERCIAL & HEALTHCARE)

Multifamily Development Cost Audits, Charlotte, NC – Engagement Executive and Lead Auditor (2017)

Mr. Allen was retained to determine in the final cost and compliance with the contract provisions for two multifamily projects in North Carolina. Issues resolved during the audits included the application of labor burdens for contractor personnel, the cost of computer equipment purchased during construction but used

elsewhere, the allocation of the cost of corporate project management systems, and the proper calculation of buyout savings.

Hotel Construction Audits – Washington DC - Engagement Executive and Lead Auditor (2017)

Mr. Allen was retained to determine in the final cost and compliance with the contract provisions for two hotel projects in the Washington DC area. Significant issues resolved during the audits included the calculation of labor burdens for contractor personnel, the cost of delays that were the responsibility of the contracts, dispute resolution costs buried in the direct costs, duplication of change order costs, and the proper calculation of buyout savings. Mr. Allen appeared at the mediation to support the findings and assisted in finding a business solution to the final dispute.

Florida Museum of Science, Miami, FL, Designated Project Auditor (2016)

Mr. Allen was engaged to conduct an audit of the costs incurred and determine the billable interim cost amount in compliance with the contract documents and the completion status of the project. Tasks included the review of the contractor's accounting records, tests performed regarding equipment and personnel costs charged to the project, an analysis of the projected buyout savings on the GMP project and reporting the findings to the project partners.

Orlando VA Medical Center, Multi-Phase Hospital, Clinic and Dormitory Facility, Orlando, FL, Engagement Executive and FAR Forensic Cost Expert (2015)

Mr. Allen's team was retained by the contractor's counsel to audit and improve the cost and schedule control mechanisms in place for a \$250-million, 134-bed hospital construction project. The project included a diagnostic and treatment area, outpatient clinic, and connecting atrium. This engagement involved an effort to validate or defend claims for more than 15 subcontractors, bring their individual accounting systems into FAR compliance, and prepare several Request for Equitable Adjustment's (REA's) for consideration by the governmental owner. The project was challenged by medical equipment delays and resultant design issues. To properly identify cost overruns by their cause, a claim review team was established to gather cost, schedule, and design factors to determine the appropriate amount to be requested from the owner on a period by period basis. A complex system of change order requests and interim REA's was established to keep the issues and the project moving forward and establish a contemporaneous reimbursement flow from the owner.

Chinese Drywall Litigation, Louisiana Projects, Project Executive (2014)

Mr. Allen served as Project Executive managing experts and monitoring legal and technical developments for the insurance company in this developing litigation in Louisiana and Florida. The work included developing a cost model for the replacement of defective drywall and affected materials under several different recovery scenarios from the CDC and the developing court decisions.

Torcon, Inc., Watchung Mr. Allen's team s Regional High School, Watchung Mr. Allen's team s, NJ, Project Executive (2013)

The Mr. Allen's team evaluated the cause of delays on this multiple-phased construction program and identified multiple causes and overlapping periods that ultimately led to the overall project delay and additional and extended overhead costs. Mr. Allen performed quality reviews on the delay analysis, as well as directed the testing of the alleged delay costs.

Deptford Land Development Project, Deptford, NJ, Cost and Schedule Expert (2013)

Mr. Allen was the cost and schedule expert on this land development case in New Jersey. The issue revolves around a defective survey that delayed the project's completion, causing a decrease in the revenue value and an increase in interest and other costs. Mr. Allen's team was tasked to identify and separate the

economic damages to the project over time (it has not yet been completed) due to the collapse of the housing market and the impacts due to the survey delays. The analysis included a review of the propriety of the planned operations, and then a detailed analysis of the diminished income due to the real estate market collapse and the interruption of the development construction effort.

Owner Termination Claim, Louisiana Mixed-Use Development, Baton Rouge, LA, Project Manager (2012)

The owner requested that Mr. Allen's team audit the cost and project records of its prime contractor to determine the propriety of the costs incurred/claimed. The contractor was terminated before completion of the project. Mr. Allen's scope of work on this commercial development included the review of the cost submission from the general contractor, the propriety of the costs incurred as compared to the complete work, the corrective cost of multiple construction defects, the delay issues due to predecessor activities, and the lost income to the developer in this Termination for Default situation.

3001 N. Washington Blvd., Arlington, VA, Project Executive. Mr. Allen served as Project Executive (2012)

Mr. Allen served as Project Executive when Mr. Allen's team was asked to perform a schedule risk assessment and to identify the achievability of the scheduled completion dates as proposed by the contractor on this fast track suburban office building.

NOS Facility Termination for Convenience, US Department of State, Kabul, Afghanistan, Engagement Executive and Forensic Cost Expert (2012)

Mr. Allen's team was retained by the USDOS to analyze and defend the claims and settlement proposal of the international JV contractor whose original contract was significantly modified and was ultimately terminated. In addition to the team's schedule work, cost estimating, and extra work analysis, the contractor prepared a Termination for Convenience proposal which was outside of normal FAR guidelines. Mr. Allen and the accounting staff assisted the USDOS in evaluating the proposals and educated all involved in the details of T4C settlements for construction contracts. The contract was settled favorably for the USDOS.

Baghdad REA Reviews, US Embassy, Baghdad, Iraq, FAR Project Executive (2012).

These claims involved the urgent analysis of asserted Requests for Equitable Adjustments (REA's) to provide direction for the US State Department to use in an attempt to resolve the issues without formal litigation. The coordinated effort involved the use of cost, schedule, and estimating resources, both domestic and overseas, to provide quick insights into the relative merit and accuracy of the REAs. Issues included extra work, inefficiencies, potential misrepresentations of fact, extended general conditions, allowable mark-ups under Federal Acquisition Regulation (FAR) and design issues.

General Services Administration, US Mission to the United Nations, New York City, NY, Project Manager and FAR Forensic Accountant (2011)

Mr. Allen led the team of schedulers, estimators, and cost experts in the analysis of an alleged defective specification claim for this New York City project. The team analyzed the contractor's claims for both schedule and cost impact due to a difficult construction process. His analyses included preparation of *pro forma* schedules and cost studies to determine the potential causes of the increases.

Maryland General Contractor, Federal Compliance Consulting (2010)

Mr. Allen was engaged to work with the DCAA Auditor, the company CFO, and the company Accounting Manager to review and make modifications to the accounting and cost systems for the upcoming pre-award survey of a large construction contract. Issues included labor burdens and overhead procedures, sequestration of noon-allowance expenses, and internal control procedures to capture/limit costs for the upcoming project

The Dormitory Authority of the State of New York, Bronx County Hall of Justice, NY, Lead Cost, Forensic and Financial Consultant (2010)

Mr. Allen's team provided construction management services to the Bronx County Hall of Justice, an 11-story, 775,000 SF complex located on a 2½-block site on East 161st Street near Grand Concourse. The courthouse contains multiple public services including the jury assembly building, 47 courtrooms of the Bronx County Supreme Court, seven grand jury hearing rooms, and the district attorney's offices and judges' chambers. Mr. Allen reviewed a prime contractor, second-tier subcontractor and the resulting insignificant decreases in the claimed amounts. Issues included the propriety of the job cost records, missing documentation, incorrect audited financial statements, proper labor cost determinations, incorrect insurance cost calculations, work scope issues and misaligned estimated costs.

Dulles Data Center, Dulles, VA, Project Executive and Cost Expert (2010)

Mr. Allen was the project executive and cost expert for a project that was delayed when an electrical contractor walked off the job. Mr. Allen's team was asked to evaluate the schedule impact and the cost impact of the subcontractor's departure. The new contractor completed the project using a combination of its own forces and several replacement contractors working on a cost-plus basis. The initial subcontractor claimed extra work and non-payment issues that mitigated the additional costs.

Gakona Multi-Use Facility, Gakona, AK, Project Executive (2009)

Mr. Allen's team provided arbitration services for a multi-use health care and community facility. Mr. Allen served as Project Executive for the cost and schedule review for this Native American project in Gakona, Alaska.

XL Surety Completion Projects, FL, Forensic Cost Expert (2009)

This engagement stemmed from delayed completion of a large Miami condominium project due to the economic downturn. Mr. Allen was called upon to examine the claims of the developer in regard to lost sales and replacement sales agreements, lost profits, extended interest costs, other economic impacts as well as extended overhead costs of the developer.

West Village Multi-Use Complex, Atlanta, GA, Project Executive (2009)

Mr. Allen's team provided services on behalf of an Atlanta based construction company regarding litigation based on delay, disruption, and acceleration claims in Georgia State Court regarding a \$35-million GMAX contract. Mr. Allen led the team to complete the schedule review of the project with 34 separate milestones and over 200 potential delay impacts. Using the scheduling experts to identify physical impacts to labor, Mr. Allen performed the study of labor productivity impacts to cost and schedule, in addition to the discrete impacts of owner-caused delays.

Homestead Job Corps Center Termination Claim, Homestead, FL, FAR Project Manager (2007)

Mr. Allen led the team to review the costs incurred by the contractor accumulated during the operating phase of the project, the owner-caused suspension period and, ultimately, the Termination for Convenience by the government. The assignment included flow-through costs of the designer and major subcontractor and included a detailed analysis of incurred, but unreimbursed, costs of general conditions and home office overhead as well as lost profits up to the suspension period. The work as performed for the contractor ultimately led to a certified claim.

Exponent-Allegiance Development, The Tuscany Condominiums Project, Fort Lauderdale, FL, Insurance Claim Consultant (2006)

Mr. Allen evaluated the diminution of value due to an error in the original survey and subsequent permitting requirements. The E&O claim was based on a sales value approach for the condos as originally planned and

subsequently redesigned. Also included were the accumulation of direct costs incurred in governmental permit negotiations and re-design costs.

Beechgrove Apartments Phase II Redevelopment Project, New Orleans, LA, Lead Cost, Forensic and Financial Consultant (2006)

Following construction of an apartment complex that was a multi-building project using HUD and local grants as well as temporary and permanent commercial funding arrangements, Mr. Allen analyzed project events and financial records to determine the alleged immediate and consequential damages due to a fire caused by a subcontractor. The analyses included a review of potential lost rental income, the financial results, events and causes of the ultimate foreclosure and bankruptcy, and the potential lost profit due to the termination of the prime contractor. Also part of the investigation were fraudulent cash transfers, straw vendors, misleading lender and organizational representations, duplicate versions of financial statements, diversion of construction funds, and other similar defalcations.

Boston Convention Center Project, MA, Lead Consultant (2005)

Mr. Allen served as lead consultant for the review and adjustment of the budget and program management processes for the project. The engagement eventually led to a public report and press releases, replacement of the Program Manager, reallocation of project responsibilities, and establishment of enhanced construction management procedures.

Rockville Public/Private Development, MD, Audit Project Manager and Forensic Expert (2005)

Mr. Allen led the team to audit the invoices submitted for cost on this large P3 project. Issues analyzed included improper cost submissions, overcharging of IT equipment, overheads, vehicles, costs billed outside the contract terms, billing for services not performed, and improper overhead labor charges. The project was resolved with a significant decrease in costs to the owner.

Summit School, Cincinnati, OH, Cost Consultant (2003)

Mr. Allen served as cost consultant for the insurance defense of a major soil collapse claim. Costs examined included direct costs, extra work, related and consequential work, and extended overheads.

The New Washington Convention Center, Washington, DC, Accounting Services (1999)

Mr. Allen designed, implemented and performed construction project accounting services for the New Washington DC Convention Center in Washington, DC. The engagement included implementation of new construction software for project management, ongoing responsibility for administrative and cost controls, review of all project invoices and contracts, change order review and administration, contractor cost audits, and liaison with outside and internal DC auditors and for the Board of Directors.

Texas Children's Hospital, Lead Cost Consultant (2002)

Mr. Allen served as lead cost consultant for the management and review of the cost control processes including audit of contractor and subcontractor costs, payment applications, and change orders. The engagement started after construction has commenced and included establishing proper review procedures for the construction management team as well as liaison with the contractor over proper accounting and billing procedures. Issues included improper invoices to the owners, incorrect cost allocations, and non-compliance with contract cost and billing requirements. The initial status audit identified significant billing errors which were substantially corrected and the project completed on time and on budget.

Johns Hopkins University Hospital Counsel's Office, Baltimore, MD, Cost Review Team Leader (2001)

Mr. Allen led the cost review team to locate documents and prepare findings for losses incurred due to fraudulent activities and procurement in the Facility Management department. Defalcations included false timesheets, costs charged for work not performed, significant lapses in compliance with technical specifications, costs for non-related projects, and procurement fraud. He also prepared the final Employee Dishonesty insurance claim.

Johns Hopkins University Hospital Facility Projects, Baltimore, MD, Procurement Review Team Leader (2001)

As a follow-up to the above project, Mr. Allen led the team working directly for the Hospital president to review and enhance the procurement processes for Johns Hopkins Hospital facility projects. The process involved a risk assessment of the existing controls and a risk management plan to be initialized by the various stakeholders in the hospital including hospital staff and teaching faculty, facility management and procurement. Mr. Allen also led negotiations between departments to re-establish appropriate controls and responsibilities in the process.

Johns Hopkins Hospital Research Facility Project, Baltimore, MD, Audit Team Leader (2001)

Mr. Allen led the review team that performed audits of the contractor costs and change orders on the project. This engagement followed a periodic audit process to identify early issues and minimize final cost adjustments at close-out. His services included analysis and negotiation of a significant final cost adjustment due to contractor labor cost elements and erroneous project costing procedures.

Venetian Resort Hotel and Casino, Las Vegas, NV, Lead Cost Consultant and Testifying Expert (2001)

Mr. Allen served as the lead cost consultant for the accumulation and presentation in court of additional costs and impacts to the contractor due to changes, impacts, acceleration and extra work. His work included analysis of actual costs for 1,800 change orders submitted but never responded to, defense of various subcontractor lien litigation cases, 1,200 specifically identified acceleration costs, delay and impact costs of general conditions, and testimony at the jury trial.

Home Depot Center Development, Columbia, SC (2000)

Mr. Allen reviewed the cost records, leases and financial statements to determine the hard construction cost, lost revenue, and lost profit claims of the various tenants in this case allegedly caused by the use of improper fill material for this large shopping center. Also included, was the net effect to company revenues of losing Home Depot as an ongoing client of the developer.

Liberty Place, Philadelphia, PA, Claims and Cost Analyst (1993)

Mr. Allen led an in-depth cost analysis and the preparation of claims against a private owner for contractor disruption, delays, and extra work that succeeded in winning an historic judgment. His services included complete analyses of costs incurred on the projects, variance over time from budgeted amounts, segregation of costs by cause for large labor cost overruns, and complete analysis of field and home office delay costs.

World Bank Headquarters New Construction and Renovation Project, Washington, DC, Accounting Services (1992)

Mr. Allen designed, implemented and performed construction project accounting services for the Bank's new headquarters and renovation project in Washington, DC. The engagements included the design and implementation of customized software for project management, ongoing responsibility for all administrative and cost controls, review of all project invoices and contracts, change order review and administration, contractor cost audits, and liaison with all auditors and consultants for the Board of Directors.

Real Estate Development and Investment Projects, Various US Locations, Regional Vice President (1989)

Mr. Allen served as Regional Vice President responsible for commercial property loan administration; financial evaluation of proposed development projects; review. Modification, and approval of operating budgets and financing decisions on troubled projects; as well as payment of all payment applications or draw requests for large, comprehensive developments.

Insurance Firm Prospect Projects, Various US Locations, Cost Control and Project Manager (1988)

Mr. Allen designed and implemented project cost controls and project management processes for an insurance captive development company. His responsibilities included software design and procedures for field and regional office use to monitor progress of over \$2 billion in construction and operations for various hotel, office, and apartment projects.

Telephone Operations Center Redevelopment Project, Dallas-Fort Worth Airport, TX, Owner's Cost Representative (1985)

Mr. Allen served as the owner's cost representative for the redevelopment of the vacated Braniff headquarters at DFW Airport. He designed and implemented monthly cost review procedures and performed final cost audits.

Home Builder Contractor Projects, Dallas, TX, Forensic Accountant and General Accounting Manager (1980).

Mr. Allen identified and prepared fraud cases against employees and suppliers for equipment fraud, payroll fraud, purchasing fraud and employee/ supplier collusion. He identified responsible parties and established field monitoring techniques which were used for criminal prosecutions and recoveries from the parties. He also served as General Accounting Manager responsible for all payroll, accounts payable, job cost, and financial statement reporting for the contractor.

INFRASTRUCTURE (TRANSPORTATION, HIGHWAY)

Pennsylvania Department of Transportation (PennDOT) SR 15, Section 007, Straban Township, PA, Lead Cost and Damages Consultant (2015)

Mr. Allen serves as lead cost and damages consultant for a project that encompasses construction and improvement of an existing Pennsylvania road. He reviewed the contract cost proposal, the state agency billing records, the project cost estimate, and the final project job cost report to isolate the actual costs of alleged impacts to the project due to the presence of certain underground utility construction.

Chicago O'Hare Airport, Chicago, IL, Engagement Economic Expert (2013)

On behalf of the City of Chicago Department of Law, Mr. Allen's team evaluated an \$11-million contractor claim that structural design deficiencies resulted in compensable delays, changes, and cost overruns on a \$76 million contract for a major renovation of the front entrances to O'Hare International Airport. For this effort, known as the "Face Project, Mr. Allen was asked to identify the diminution of value encountered due to quality issues with terminal construction. To assist the owner in the determination of an appropriate contract credit, he examined issues including initial cost, life cycle costs, replacement costs, corrective costs, and the relationship of these alternatives with each other to assist the owner in the determination of an appropriate contract credit.

Napa Valley Wine Train Relocation Project, CA, Forensic Cost Expert (2012)

Serving as Project Executive and JV accounting expert, Mr. Allen examined costs for a federally-funded, heavy rail and bridge project, requiring analysis of costs billed by a JV partner to the prime contractor. The issues included cost of equipment actually used on the project as compared to equipment billed, actual cost of executive labor on the project, billing of travel cost and other expense reimbursements, as well as the expectation of profit due from the activities of the parties.

Maryland Transit Administration Schedule and Claims Review, Baltimore, MD, Project Executive (2012)

On behalf of the client, Mr. Allen's team provided independent government estimates on portions of design and engineering works related to a Maryland Area Regional Commuter (MARC) Train design-build contract. Mr. Allen's team was also tasked by the Maryland Department of Transportation (MDOT) with evaluating multiple contractor claims regarding low- and high-voltage electrical upgrades performed at 38 stations. As Project Executive, Mr. Allen directed and coordinated the work of a team reviewing the impacts of changes and unforeseen conditions to the project encompassing modifications to this heavy rail line from Washington, DC to Martinsburg, West Virginia.

Panama Canal Expansion Program Bid/Risk Review, Engagement Team Leader (2011)

The engagement objective was to analyze the strengths and weaknesses of the multi-billion-dollar bid as prepared by a contractor on the project. Mr. Allen led a team of geotechnical, scheduling, design, project management, and operational experts to provide a risk analysis to the JV contractor and the bonding company regarding the bid as submitted. Project considerations included a review of productivity, scheduling practices, estimated unit pricing, sufficiency of the contingency, team organization, and subcontractor/ supplier pricing and management.

Dubai Metro Project, Cost Expert (2010)

Mr. Allen was the cost expert retained to perform a business case assessment of the losses incurred by the Chinese national curtain wall contractor on the mega-infrastructure project in Dubai. The work included a schedule review of this multi- phase project and the development of a cost- incurred model from the incomplete records of the contractor.

US I-25 Renovation Project, Denver, CO, Lead Cost Consultant and Forensic Expert (2010)

Mr. Allen served as lead cost consultant for the preparation of claims due to a change in the earthwork specifications. His services included a forensic analysis and correction of the primary subcontractor's cost claims, accumulation of extra work costs of the prime contractor, and preparation of delay and impacts claims of all parties.

North Texas Tollway Authority (NTTA), George Bush Turnpike, Dallas, TX, Lead Cost and Forensic Accountant (2007)

Mr. Allen's team, on behalf of their client, the NTTA, performed an analysis for claims filed on a 2.2-mile section of the George Bush Turnpike. The contractors filed claims for delay and acceleration of project costs against NTTA. Mr. Allen led the cost team to investigate the actual cost and overrun issues on the project to assist in the resolution of asserted claims. He reviewed issues including total cost variances, extended and additional overhead claims, the impact of change orders on other related activities, payroll burden and labor cost adjustments, proper use of cost estimates and projections, cost escalations, and potential claim duplications. The claim was significantly adjusted and settled amicably.

US Army Corps of Engineers Compact Road Project, Republic of Palau, FAR Lead Cost Consultant (2006)

Mr. Allen served as lead cost consultant for the accumulation and presentation of damages incurred for the Corps of Engineers project. His work included accumulation of costs for the prime contractors and

subcontractors on the project, field overhead, equipment, and inefficiency cost under Federal Acquisition Regulation (FAR) rules.

Deer Island Wastewater Treatment Facility, Boston, MA, Lead Cost Claims Consultant (2005)

Mr. Allen served as lead cost consultant for claims against Massachusetts Water Resource Authority (MWRA) on three major project segments. Claimed costs included inefficiencies, extra work, Minority Business Enterprise (MBE) subcontractor failure, scheduling impacts, and delay costs.

Boston Artery Tunnel, MA, Cost Analyst (2003)

Mr. Allen provided cost analysis of additional costs due to design defects and delays. His analysis included review of contractor change orders costs, program management delays, impacts due to the timing or amount of contractor change orders. This engagement, referred to as the "Cost Recovery" audit, yielded millions of cost recoveries due to design errors in excess of normal professional standards.

Upper Occoquan Sewerage Authority (UOSA) Wastewater Treatment Facility, Manassas Park, VA, Lead Cost Consultant (2001)

Mr. Allen served as the lead cost consultant for the analysis of the contractor's total cost claim. His analyses included review of all potential increased cost items, changes, and acceleration to evaluate the results of the claimed Quantum Meruit damage claim.

Amtrak North and Electrification Process, FAR Cost and Auditing Consultant (1999)

Serving as the cost and auditing consultant for the first phase of the contract regarding the additional cost of design changes, Mr. Allen used drawings and the contractor's bill of materials system to evaluate the claimed costs including misleading and erroneous data furnished by the Contractor. The second phase included a forensic evaluation of ongoing delay costs and conformance of claimed costs to negotiated settlement.

Infrastructure Road and Bridge Projects, PA, VA, MD, CA and TX, Lead Cost Consultant (1995)

Acting in both preparation and defense roles, Mr. Allen has served as the lead cost expert on scores of road, tunnel and bridge projects in several states, to analyze and provide expert testimony regarding the cost incurred, additional costs, forensic cost issues, equipment and overhead costs. He has testified in these cases before arbitration panels, formal courtroom procedures, claims court procedures, mediation, as well as simple two- and three-party negotiations.

Washington Metropolitan Area Transit Agency (WMATA), Lead Cost Consultant (1995)

WMATA was a claim on the construction of one of the Red line terminals. The claim was for extra work on a total cost basis where the contractor had included not only its own inefficiencies but had failed to properly account for extra work already reimbursed in change orders. The scope of work included the identification of the duplicated costs issues, setting proper amounts for the markups and burdens, and testifying in Federal Court regarding the findings. Mr. Allen was the lead cost accountant and provided expert testimony.

Pennsylvania Blue Route, Lead Cost Consultant and Forensic Expert (1992)

Mr. Allen served as the lead cost consultant on the review and defense of all construction claims against the Pennsylvania Department of Transportation (DOT). Individual segments on this multi-faceted project included paving contracts, bridges, sound walls, and related facilities for labor costs and inefficiencies, equipment costs, acceleration costs, delay claims, cardinal charge assertions, extra work, disruption, and unabsorbed overhead.

OIL & GAS (CHEMICAL PROCESSING)

FPSO Construction, Brazil, Designated Quantum Expert in International Arbitration (2016)

Mr. Allen's team was retained to provide Delay and Quantum analysis for the Tribunal for this over \$1 Billion FPSO conversion project completed in Brazil. Retained by the owner, Mr. Allen provided the Quantum analysis and testimony for both the additional costs claimed by the owner (\$323 million) and the additional costs claimed by the contractor (\$306 million) on this EPC project with significant portions furnished by the owner. Significant Quantum tasks included evaluation of unresolved Modifications, value determination of owner supplied facilities, valuation of scope reductions, Liquidated Damages, third party completion costs, Prolongation, Thickening, Acceleration, and Disruption claims. The arbitration process is not yet complete and Mr. Allen is scheduled to assist the Tribunal in its cost evaluation of the final technical and delay decisions.

Moses Lake Polysilicon Plant, Moses Lake, WA, Lead Cost and Damages Expert (2014)

Mr. Allen's team conducted forensic accounting and construction delay analysis on defective construction issues at a billion-dollar Polysilicon Plant that will provide silane gas for production of high-grade polysilicon for use in solar panel manufacturing. This facility is one of a number of polysilicon plants that could bring down the price of solar-grade silicon to a level that will significantly impact module prices and in effect installed costs, making solar energy a more cost-effective alternative for businesses, utilities and consumers. Mr. Allen was the lead cost and damages expert retained to review the invoices for a multi-million-dollar contract for a trade contractor on the project and opine as to the financial impact due to alleged deficiencies in the factory-produced project installed in the plant. The assignment also included the forecast of lost income from the plant due to the construction delays.

Ethanol Production Facility, Piura, Peru, Forensic Cost Expert (2013)

Mr. Allen's team was engaged to analyze and defend the claims of the prime contractor on the project as well as accumulate and prepare a counter claim for additional costs incurred by the owner of the project. This effort requires an integrated delay and cost analysis prepared in phases as the case develops. The cost issues on the case were additional costs due to alleged changes in the plans and specifications of the project, loss of productivity due to various impacts to the base contract work, extended and additional overheads due to the delays in the work, and other contract issues such as the performance guarantees, and currency exchange losses. Work was performed in tandem with a Hispanic staff accountant as the cost documentation for both owner and the contractor was in Spanish.

O.I.L. Underwriters Platform Claims, Private Energy Company Insurance Claims, Gulf of Mexico, Lead Consultant (2010)

Following destruction of wells by Hurricane Katrina, Mr. Allen's team provided services for insurance companies in the petrochemical industry. The ongoing projects, ranging in size from \$80 million to \$450 million, involved evaluation of property loss claims for offshore platforms in the Gulf of Mexico. The assignment included the preparation of underwriter instructions, a training course, and individual assessments of property losses using technical inputs from various construction and reserve experts. Issues included the estimated cost of construction in highly volatile price environments, the determination of Actual Cash Value amounts, and the evaluation of economic valuations to revenue in the changing oil price environment.

Oil Platform Replacement Project, Gulf of Mexico, Cost Analyst (2007)

Mr. Allen provided analysis and estimate of costs to be incurred due to the loss of an oil platform during Hurricane Rita. Cost included analysis of the Work Breakdown Structure (WBS) and the reasonableness of the forecast replacement costs using both adjusted actual costs of the capsized facility and the adjusted cost of a similar facility as a basis to form a parametric cost estimate.

Oil Refinery Construction, Houston, TX and Baton Rouge, LA, Lead Cost Consultant (2006)

Mr. Allen served as lead cost consultant for the analysis and defense of costs incurred by a major oil producer due to defective vessels furnished and installed during construction of a refinery. Costs that Mr. Allen analyzed included the re-procurement and construction costs related to re-installation of the vessels, review of the procedures to estimate and record costs and to form an opinion as to the reasonableness of the costs incurred. Issues included the propriety of the cost records and spreadsheets used to prepare the estimate, the use of estimates on specific vendor-furnished materials, the effect of regulatory changes on the replacement cost, and the proper allocations of corporate overhead and the intermediate cost objectives.

Energy, Engineering and Construction Company Procedures Review, TX, Accounting Consultant (2001)

Mr. Allen served as accounting consultant for the Securities and Exchange Commission (SEC) inquiry into his client's changed accounting method by reviewing documentation, procedures, and correspondence.

Polypropylene Plant, Linden, NJ, Claims Cost Analyst (1999)

Mr. Allen led cost analysis of claims by a primary subcontractor for extra work. The claim, presented on a total cost basis, was analyzed by the team to separate additional costs by causation including excessive training, labor turnover, rework, overtime and cumulative impact of changes.

Oil Refinery Turnaround Projects, Corpus Christi, TX, Lead Cost and Construction Management Consultant (1998)

Mr. Allen served as lead cost and construction management consultant for a major oil producer regarding revisions of procedures and procurement for refinery turnaround projects. Issues at hand included Work Breakdown Structure (WBS), budgeting and cost reporting, change order cost, as well as payment and closeout procedures.

POWER**Changuinola Water Power Plant, Panama, Engagement Executive and Forensic Cost Expert (2012)**

Mr. Allen's team was engaged to provide damage and schedule analysis to support claims for extra costs associated with performing work on a hydroelectric power plant. The team also coordinated scheduling aspects of claims preparation and worked with the client on overhead, contract commercial requirements, and other accounting issues. Mr. Allen was responsible for identification and preparation of claims for numerous cost overruns encountered by the JV contractor due to project events. He also coordinated scheduling aspects of the claim preparation and worked with contractor personnel on overhead and other accounting issues. Project considerations included the cost of labor and owned equipment, the cost overruns due to replacement of the major subcontractor, potential cost savings due to design refinements, and the daily cost of the project during storms and civil unrest. Much of the documentation was in Spanish.

400KV Substation Reconstruction, Mosul, Iraq, Forensic Cost Expert (2009)

The Switzerland based constructor and its subcontractors encountered delays and a changing security situation in building this facility in the Iraq war zone. Upon filing the claim for delays and additional security costs, the federal government ordered a DCAA audit. The DCAA auditor, under his interpretation of government accounting standards, disallowed the majority of the costs claimed using a combination of FAR, his reading of the contract, and the lack of technical support from the contracting entity. Mr. Allen prepared and defended in court supervised mediation a report which demonstrated that the DCAA report and its purported standards was excessively stringent and inappropriate for litigation uses. The judge agreed and encouraged a settlement that was beneficial to the contractor.

Pinõn Pine Coal Gasification Power Plant, Sparks, NV, Lead Cost Review Consultant (2001)

Mr. Allen served as lead consultant for the cost review of an experimental coal gasification power plant built under an EPC contract. His cost analysis included a root cause analysis of the cost overruns and responsibility for the changes.

Combined Cycle Power Plant, Quetta, Pakistan, Lead Cost Consultant (2000)

Mr. Allen served as lead cost consultant in defense of the EPC contractor's claims for delays and impacts during construction of a combined cycle power plant for this international arbitration proceeding. Work included a forensic analysis of direct costs, delay related costs, impacts and inefficiencies on this EPC contract.

Nathpa Jakri Hydroelectric Power Plant, India Claims Review Panel Member (1996)

Mr. Allen served as the cost member of a claims review panel for the change orders proposed on a \$1.2-billion hydroelectric plant. He was responsible for established standards and procedures for change order reviews, cost audits, and performance reviews of changes as proposed by the international contractors before its international Dispute Review Board.

OTHER**Amusement Park Developer Audits, Lead Auditor (2017)**

Mr. Allen's was asked to perform incurred cost audits of over 30 contractors working on six theme parks under cost reimbursable IPD contracts. Having performed an initial payment application audit, Mr. Allen pointed out deficiencies in the cost and billing processes that led to the ongoing audit assignments for subsequent projects. The savings have led to revised project oversight efforts as well as over \$3 million in direct cost savings. Mr. Allen is now considered a normal part of the cost and control function for this developer.

State of Kansas Prison System, Kansas City, KS - Engagement Executive and Lead Auditor (2002)

Mr. Allen was the lead investigator and wrote the final report on the late opening of a prison due to the custom control software deficiencies. The final analysis included the history of the procurement and design of the system, the errors in its implementation, the mistakes in the installation, and the delays and damages due to the issues. The final analysis highlighted deficiencies in the project management as compared to IEEE standards and the monetary results of those deficiencies.

Iraqi Termination Dispute, FAR Internal Cost Expert (2015)

Mr. Allen was asked to provide non-testimony consulting services on a damages claim due to termination of a contractor that furnished meals to the Army at six sites during the Iraqi war. Mr. Allen was the internal cost expert on a claim regarding extra costs and lost profits due to the termination of the subcontractor. The prime contractor was impacted by the US Army Corps of Engineers (USACE) and Government Accountability Office (GAO) reports on contract costs, attempted to transfer reproducibility for the issues to the subcontractor, and ultimately terminated the subcontractor.

World Bank Treasury Operations Audit, Washington DC

Mr. Allen was asked by World Bank management to review the controls and operations of the Notes Receivable and Treasury department operations. This included an analysis of the current controls and operations as well as the preparation of Terms of Reference and procedural enhancements to the work and interface of the two departments.

Alion Oversight Inquiry, Washington, DC, Project Executive (2014)

Mr. Allen served as Project Executive coordinating the various experts on this CM standard of care and accident review for this incident on a private owner client operating in the District of Columbia. Mr. Allen's team was asked to opine as to the adequacy of the CM's safety procedures regarding a fatal accident.

Fire Department of New York City (FDNY), Lead Financial Consultant (2006)

Mr. Allen served as lead financial consultant in the evaluation of the technical and economic viability of an equipment supplier that was behind schedule in its delivery of orders to the FDNY. His services included an analysis of historical, current, and projected manufacturing costs along with an evaluation of the supplier's financial strength and ability to complete the pending orders

McKinley Tech School JV Litigation, Washington, DC, Forensic Cost Expert (2005)

Mr. Allen served as cost accounting expert and accounting matters testifier for an engagement that included review of allegations made against the prime contractor by its JV partner and preparation of an audit expert report explaining any potential adjustments and support of the propriety of the job cost as reported. Issues included the proper recognition of change order reimbursements, labor and fringe costs, management fee payments, and overall efficacy of the project's management. Mr. Allen's final analysis included a projection of *pro-forma* JV profit as compared to actual JV profit.

Forest Service Firefighting Contractor, FAR Lead Cost Analyst (2005)

Mr. Allen was the primary point of contact for this contractor who was terminated for convenience from its services contract. The analysis included a study of unrecovered start-up and equipment costs as well as a review of the cost pools and overhead allocation percentages. The contractor had already received an unfavorable report for the Defense Contract Audit Agency (DCAA) but the report was overturned based on Mr. Allen's analysis and negotiations with the senior DCAA auditor

Boilermakers National Pension Fund, Kansas City, KS, Review Team Leader (2001)

Mr. Allen led the review team to identify and quantify losses due to fraud and kickback schemes in the renovation of the Union Headquarters

Review of Construction and Engineering Contractor Operations, Worldwide Projects, Acquisition Review and Analysis (1998)

Mr. Allen led the forensic review of a major international contractor's construction operations to determine the effect of recent acquisition on corporate cash flow and financial position. Results of his study formed the basis for the independent bankruptcy examiner's report. His analysis included review of multiple subsidiary companies' cost records, incurred cost procedures, the reasonableness of the incurred cost, and confirmation of project completion costs for both domestic and international projects.

PUBLICATIONS & PAPERS

"Construction Accounting - A Guide for Attorneys and Other Professions," ABA Book Publishing, (2010)

"Forms I Advocate for Project Management," Construction Formbook, Aspen Publishers, (2004)

SEMINARS:

"Claims Avoidance for Owners and contractors", Houston Chapter of AACEI conference (2017)

"Job Cost Reporting for efficient dispute resolutions", Florida Institute of CPA's Annual Construction Conference, (2015)

"Managing the Complex Project", Annual International Conference, Royal Institution of Chartered Surveyors (2015)

"Delay Damages for Lawyers" Private Seminar (2015)

"Avoiding Bias in Construction Audits," Annual Conference of the National Association of Construction Auditors (2015)

"Leadership in Ethics - the Tone at the Top," Construction Management Association of American National Conference, (2008)

"Construction Issues from Sarbanes/Oxley," Construction Management Association of America National Conference, (2006)