



### QUALIFICATIONS

*In a career that has included work in his father's construction firm, working for a major E&C construction consulting firm and a large US forensic accounting firm, Mr. Mather has gained valuable experience in the preparation and analysis of construction claims for owners, contractors and government agencies. He is experienced as an Expert Witness in state, Federal and international venues.*

*Mr. Mather is Managing Director of CSI, LLC, a Strategic Partner member of the group of firms included in WHEATLEY GLOBAL PARTNERS<sup>(SM)</sup>. He serves as a consultant to THE WHEATLEY COMPANIES<sup>(SM)</sup>.*

### EDUCATION

- Pennsylvania State University, BS

### PROFESSIONAL AFFILIATIONS

- American Arbitration Association (currently a CFMA Representative on the National Construction Dispute Resolution Committee; and a member of the NCDRC Education & Outreach Subcommittee; Mediator Training; and Former Panel of Arbitrators)
- Construction Financial Management Association
- Epilepsy Foundation of Southeastern Pennsylvania (former Treasurer and Board Member)
- Main Line Chamber of Commerce (Member)
- PSU Alumni Association (Life Member)
- Pi Lambda Theta (National Honour & Professional Association – 1977)

### GENERAL EXPERIENCE

Mr. Mather has owned his own claims consulting business for seven years and has generated billings of over \$2.75MM with unpaid receivables of 0.58 percent during this period. He has over 25 years experience in international and domestic construction matters, manufacturing consulting, contract administration and auditing assignments. For eleven years he was employed by a leading E&C firm in the United States, evaluating and quantifying claims and damages for owners, general contractors, subcontractors, suppliers and various government agencies. He worked in Hull, England for one of the "Big Eight" accounting firms. In the US, as Director of Construction Services for one of the premier forensic accounting firms, he was responsible for all its world-wide construction matters.

On one matter, he was assigned by the USDOJ to serve as Construction Consultant to work, assist and advise FBI Special Agents, and to investigate the costs incurred in building a pre-stressed concrete dam.

His responsibilities have included damage analyses, operational investigations, document analyses and claims evaluations. Specific services he provided have included the analysis of delays, disruption and acceleration costs. He has analyzed numerous claims that have evolved from differing site conditions, constructive changes and defective specifications.

Mr. Mather is published in his field through R. S. Means and has authored technical articles. He has presented several training seminars in a number of venues. He testified as an expert in an international arbitration forum in Zurich, Switzerland under ICC rules; he has been deposed in Federal and State Court proceedings; and has participated in a Canadian mediation proceeding. He also served as a facilitator in a Jamaican dispute between the Owner and a Spanish General Contractor on an airport dispute matter. His international experience encompasses projects in the Americas, Europe, Asia, the Middle East and the Caribbean.

## FORENSIC CLAIMS, COST &amp; DAMAGES EXPERT

Following is a representative sampling of his experience in claims and expert testimony:

- Power Plant Projects
- Automobile Paint Shop Structures
- Railcar and Shipbuilding Manufacturing
- Wastewater Treatment Plants
- Apartment & Office Complex Matters
- Pre-stressed Concrete Dam Construction
- Hotels and Casinos
- Convention Centres
- School Construction Projects
- Termination for Default/Convenience Matters on Federal and State Public Disputes
- Government Contractor Project Disputes
- Quantification of Demolition & Abatement Remediation Damages
- Real Estate and Development Issues and
- Various International Cases.

EDUCATION AND EMPLOYMENT
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Mr. Mather graduated with a Bachelor of Science degree from Pennsylvania State University. He has over 25 years experience in domestic and international construction issues, contract administration, manufacturing consulting, and auditing matters.

Before starting and developing the firm that is now known as CONSTRUCTION SOLUTIONS INTERNATIONAL, LLC, he was Director of Construction Services at Kroll Lindquist Avey, an international forensic accounting and consulting firm. He was responsible for the implementation and development of the firm's construction practice throughout its entire forty-plus offices worldwide.

For eleven years he was employed by what was originally MDC Systems Corp., a subsidiary of, then a Division of and finally a unit of Day & Zimmermann International Inc., a leading E&C firm in the United States, to evaluate and develop claims and damages for owners, general contractors, subcontractors and public agencies. His responsibilities included damage analyses, operational investigations, document analyses and claims evaluations. Specific services he provided included the analysis of costs resulting from delays, disruption and acceleration. He analyzed claims that evolved from differing site conditions, constructive changes and defective specifications. Typical assignments have included the following:

- Prepared and Defended Itemized Claims
- Quantified Impact/Inefficiency Claims
- Developed Termination Settlement Proposals
- Analyzed and Assessed T4C/T4D Claims
- Processed and Negotiated Large PCOs
- Provided Assistance to Project Controls
- Provided PMO and CM Services
- Evaluated & Determined Cost to Complete
- Operational Performance Audits
- Evaluated and determined claim damages for Owners, Prime Contractors & Subcontractors

EXPERIENCE IN CURRENT POSITION
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Mr. Mather is currently quantifying the total costs incurred by a demolition and abatement sub-contractor on an environmental remediation matter that came in at over one hundred percent (100%) over budget. He is identifying where the costs were spent and is trying to determine if there are any avenues for additional revenue recovery by the prime contractor.

On another matter he represented an 8A Company that was terminated for convenience by the United States Navy. He was tasked to prepare the company's termination proposal and that of the contractor's prime subcontractor. The matter is very close to settling.

On another matter involving the United States Air Force, Mr. Mather was asked by the contractor to assist in the conversion of a termination for default decision by the United States Air Force to a termination for convenience. This task required Mr. Mather to evaluate the technical and scheduling matters involved with this conversion and to compute the associated damages and prepare a Settlement proposal on behalf of the prime contractor.

Mr. Mather recently quantified the losses incurred by his client based on three insurable loss events that occurred during the construction of a power plant in Pakistan. He recently attended mediation and presented his findings to all attendant parties. He met with the Defendant's cost experts and they discussed their relative positions. The matter underwent further review and negotiation, and settlement was reached.

Prior to the above matter, Mr. Mather represented a Masonry Subcontractor on a school project who had been terminated for default by the owner. Mr. Mather's report quantified the damages the subcontractor suffered as a result of the School Board's actions. The matter was recently settled at mediation.

Prior to the above cases, Mr. Mather represented a Sheet Metal subcontractor in the development of Requests for Equitable Adjustment for two Atlantic City casinos and a High School. All of the "REAs" have been successfully settled.

On another case, Mr. Mather's client, involved in the construction of power plants, entered into an EPC contract to construct and perform a facility upgrade in the Boston area. He was asked to assist in the restructuring of the client's contract with the Owner (both on schedule and commercial issues) in a way that addressed all open issues and which would result in the development of an equitable solution to all parties. This matter has been settled.

On another project in New England, Mr. Mather was retained to assist the EPC contractor in developing and asserting affirmative claims involving the construction of a 730-megawatt power plant. Mr. Mather interviewed key witnesses, assisted with document discovery and identified and quantified other costs due the EPC contractor. He assisted in the contractor's defence against claims in excess of \$45 million. These matter have been settled.

On a project in Turkey, he defended a contractor against claims brought by the Owner and its consortium partner. The client's main scope of work responsibilities were the process, tower detail and BOP basic design; engineered equipment supply; process piping, valves and fittings; flake glass lining and tower internals; and instrumentation (CEMS and DCS). Mr. Mather determined that the claims being asserted by the consortium partner were overstated. These matters were favourably settled.

Previously, Mr. Mather settled a dispute on a matter between the Owner and a major equipment supplier on a power plant project in Taiwan. He assisted in the preparation of the equipment supplier's claim against the Owner for argument before an ICC arbitration

## FORENSIC CLAIMS, COST &amp; DAMAGES EXPERT

tribunal in Taiwan. He refuted the liquidated damages assessed by the Owner against the US supplier on a \$120 million contract that included the engineering, fabrication, manufacture, testing, and delivery of four complete FGD units. The matter was favourably settled.

On another matter, Mr. Mather examined his client's JCRs to identify cost overruns incurred during the installation of CEMS for over twenty utility companies throughout the United States. He identified the source and magnitude of the cost overruns due the contractor as a result of work performed beyond its contract scope and contract terms. Claims for additional costs included software changes, owner interference, changing regulatory agency criteria, and additional electrical and mechanical installation costs. After serious negotiations the Owners compensated the contractor.

Working for an agency of the MoF of the Jamaican Government, Mr. Mather developed and analyzed claims on several construction-related matters in Jamaica involving a leading well-known international hotel and an eight-story high office complex. The contractor dropped its multi-million dollar claims against the Owner.

Mr. Mather has also analyzed the additional cost and schedule impacts on several school projects either under construction or recently completed.

Mr. Mather in another matter defended a masonry subcontractor against claims made by the General Contractor for additional construction costs; extended home office overhead costs; and lost rental income claim. He prepared the defendant's counterclaim that included the unpaid contract balance due the subcontractor based on his stated percentage of completion achieved when the subcontractor left the project due to non-payment of its contract balance. In addition, he quantified the defendant's extended home office overhead damages and calculated the subcontractor's proposed labour cost overruns due to lost productivity. A jury awarded approximately 85 percent of Mr. Mather's calculated and claimed damages. Additionally, the jury awarded interest and punitive damages to the defendant and awarded zero dollars to the plaintiff.

Mr. Mather assisted an Electrical Contractor in submitting change orders to a public agency on two separate public projects and prepared the record in the eventuality the matters had ultimately gone to trial. Both cases were settled favourably.

PREVIOUS EXPERIENCE
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**KROLL LINDQUIST AVEY, Philadelphia, PA***Director of Construction Services World Wide / Senior Associate, 1995 -1999*

Mr Mather was responsible for the implementation and development of the firm's construction practice throughout all its offices worldwide and involved in construction monitoring and litigation cases throughout the United States, Canada and the Caribbean. He was involved in cases that included the automotive industry, missile production, commercial real estate, and hotel construction and assisted a surety in analyzing a contractor's payment records on a school and wastewater treatment plant. On another matter, he evaluated a contractor's claim for \$16 million on a wastewater treatment plant. Analysis of the contractor's job cost records revealed an overstated claim that was settled after deposition testimony had been taken and just prior to going to a jury trial for approximately four million.

**MDC SYSTEMS DIVISION, D&Z International, Inc., Radnor, PA***Senior Financial Consultant, 1989 – 1995*

Mr. Mather was involved in the quantification and assessment of damages in numerous private and public sector projects. Provided training to clients on Claims Prevention techniques. In one matter in which Mr. Mather was deposed, the defendant was initially being sued for \$60 million. At trial, the jury found for the defendant and awarded \$8.6 million to the defendant on its counterclaim.

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FORENSIC CLAIMS, COST & DAMAGES EXPERT

In another matter, Mr. Mather testified at trial on behalf of the public agency defendant against a contractor who had submitted a claim on the construction of a new convention centre. Analysis of the contractor's claim at trial revealed the contractor's claim was significantly overstated. The jury trial found in favour of Mr. Mather who was the sole independent witness for the Defendant.

BOHDAN ASSOCIATES, Gaithersburg, MD  
*General Manager / Director of Contracts, 1984 – 1989*

Mr. Mather was responsible for, and managed, all vendors, commercial and public agency contracts of the company. He implemented all internal policies and procedures in the execution of department contracts. He negotiated contracts with the GSA, bringing in revenues in excess of \$20 million. His principal purchasing responsibilities included evaluating products; negotiating terms and conditions; and determining product pricing with the company's vendors and manufacturers' representatives.

MDC SYSTEMS CORP. (Subsidiary of Day & Zimmermann, Inc.), Philadelphia, PA  
*Claims Analyst/ Financial Consultant, 1981 – 1984*

As a Claims Analyst, was involved in two multi-million dollar railcar claims on behalf of a major railcar manufacturer. Tasks performed by Mr. Mather included document research, preliminary schedule analysis evaluation (As-Planned v. As-Built), and preparation of "itemized" claim reports. He coordinated the pricing of these claims with the client's cost accountants. Other assignments involved claims analyses of other public facilities.

In one case, he was retained to assist Special Agents of the FBI, as a Construction Consultant Specialist, to investigate the total construction costs incurred in the construction of a pre-stressed dam. The investigation involved the identification of double charges; inappropriate accounting principles; inappropriate inter-company transactions; and the recalculation of the plaintiff's submittal. The plaintiff's claimed costs were reduced by over fifty percent, which was acknowledged at trial. Prior to trial, final settlement figures were prepared for pre-trial negotiations. During the trial, Mr. Mather assisted counsel in preparing questions for cross-examination. Also prepared a response to the contractor's revised claim, which had been submitted on the first day of trial.

Conducted a performance audit of PennDOT. During field audits, he identified methods by which personnel attained objectives, effectively measured performance and examined how productivity was promoted within the agency. Results were submitted in a report to the Legislative Budget & Finance Committee and to the Pennsylvania Senate.

WILMINGTON SCHOOLS (Montessori and Quaker), Wilmington, DE  
*Teacher, 1978 – 1980*

ERNST & WHINNEY, Hull, England  
*Accounting Apprentice, 1970 – 1974*

Member of a 4-6 man project team involved in auditing major companies throughout Britain. Responsibilities included investigating the adequacy of the operational systems of a company, particularly the Purchasing, Sales and Stock Inventory Systems and looking for any sign of irregularities in the company's daily cash flow system.

J. H. MATHER & SONS LTD., Hull, England  
*Apprentice Construction Labourer, 1964 – 1970*

Involved with laying out foundations and drains for various projects, such as the construction of schools, a power station, a city library and various buildings on a military air force base. Developed supervisory skills and reviewed drawings.

## FORENSIC CLAIMS, COST &amp; DAMAGES EXPERT

MEDIATION AND  
TESTIMONY  
EXPERIENCE

CUBIERTAS & FOMENTO JAMAICA V. AIRPORT AUTHORITY OF JAMAICA  
Airport Reform and Improvement Program – Norman Manley International Airport:  
Rehabilitation of Runway and Taxiway - Appointed Facilitator, Kingston, Jamaica -  
February 2000.

Mr. Mather has testified in a number of venues, including an international arbitration in Zurich under ICC rules; and in the US in Federal and State courts, in procedures subject to the auspices of the AAA arbitral procedures, depositions and mediations. His testimony references are available upon request.

AWARDS,  
PUBLICATIONS  
AND HONOURS

## PUBLICATIONS

- *Avoiding and Resolving Construction Claims*, R. S. Means, (Co-author),
- “New Approach to Construction Claims,” *Legal Intelligencer*, 1997
- “New Approach to Construction Claims,” *Building Profits* (CFMA), 1998

## PRESENTATIONS/SEMINARS

- “Construction Contract Dispute & Claims Mitigation” – Detroit - 1993
- “Claims Prevention & Mitigation” Detroit - 1994
- “Maintaining Construction Records” Auburn Hills - 1994
- “Budget and Cost Control Issues” Auburn Hills - 1994
- “Construction Claims Analysis” LAMB Fraud Conference, Toronto, Ontario, Canada – 1996
- “Maintaining Construction Records” Auburn Hills - 1994
- “Profiting from Claims—or Reducing Your Losses?” Philadelphia - 2002

## CONTINUING EDUCATION

- “Cost Accounting Standards” – FPI – June 1981
- “Pricing of Claims” – FPI – November 1981
- “Construction Claims: Analysis, Presentation /Defense” – ASCE – May 1983
- “The Bid Protest” – FPI – March 1989
- “Avoiding & resolving Construction Claims” – R.S. Means Company, Inc. – November 1989
- “Calculating Loss of Productivity Claims” – FPI – October 1990
- “Role Play to Illustrate the Mediation Process” – CFMA – September 1992
- “Dispute Resolution” – AAA – 1993
- “An Advanced Course in terminations for Convenience” – FPI – June, 1994
- Annual International Fraud Conference – LAMB – 1995, 1996, 1997 and 1998
- “Mediation Role Play” – CFMA – February 1996
- “1997 AIA Document Revisions” – CFMA – 1998
- “Insurance & legal Issues relating to Design/Build” – CFMA – September 1998
- “Mechanics Liens, Bond Claims and Prompt payment Law in Pennsylvania” – Lorman – 2001
- The Surety Marketplace – What You Need to Know – CFMA – January 12, 2006

COMMUNITY  
ACTIVITIES

Mr. Mather sponsored and coaches a Girls’ High School Rugby team. He also coaches indoor and outdoor soccer and likes to play golf and chess when time permits. He has sponsored charity golf outings as fundraisers for charities he supports.