



# Consulting Experts

2022



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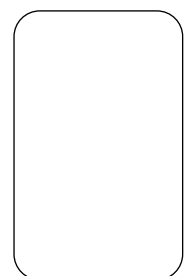
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# INTRODUCTION

Who's Who Legal is delighted to publish *WWL: Consulting Experts 2022*. This report is the fruit of months of research. We have canvassed and analysed the opinions of law firm clients and consulting experts from around the world.

Our research has revealed 1466 experts from 58 jurisdictions who can truly be considered leaders in the field.

The names and contact details of all experts whose nominations are accepted by the head of research are listed without charge. It is impossible to buy entry into *WWL: Consulting Experts*. Specialists accepted for listing are invited, but not required, to supply a professional biography and photograph, which are published upon payment of a fee.

We hope that you find this report useful and informative. If you do, it is due to the hundreds of people who helped us in the research, and we would like to sign off by thanking them for their kindness, helpfulness and insight, which made it a pleasure to be part of this undertaking.

Due to the ongoing crisis in Ukraine, WWL is not listing individuals from firms based in Russia and Belarus in this report. Lawyers from Ukraine who were previously listed have had their rankings protected and continue to be featured.

**Rupert Wilson**

*Head of research & analytics*

# GDR

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# THE COMING WAVE OF CONSTRUCTION DISPUTES – SUPPLY CHAIN DISRUPTIONS AND MATERIAL PRICE INCREASES

Kim Reome and Ed Federico, *HKA*

**Case example:** A 20-story apartment building is under construction in a major USA city's downtown. The owner and general contractor established a contract with a guaranteed maximum price of \$50 million and planned for a two-year construction schedule. The contractor lined up the subcontractors and started the foundation work with no issues. However, cost increases and supply chain issues impacted the project, including major price increases in structural steel and delays to steel delivery for the building construction. The cost increases and delays did not stop at the steel. Once the contractor moved into the interior construction, they faced major cost increases and supply chain delays related to lumber for framing. Further delays occurred through the completion of the job, due to long lead times on the appliances needed to finish up the apartments before the residents could move in. The costs grew 50% over the original budget, and the project took one year longer. Determining which party is responsible for these delays and cost increases in this case requires an in-depth analysis of supply chain and material price issues, as well as related risk allocation mechanisms in the contract. This article explores some of these topics.

## INTRODUCTION

Since the covid-19 pandemic started in Q1 2020, the construction world has been faced with major challenges due to material price increases and supply chain delays. These issues are still prevalent today, more than two years since the pandemic started, and continue to grow, due to other world issues such as the Russian invasion of Ukraine, environmental challenges, wildfires and economic issues

related to increased tariffs from the United States. Contractors and project teams have worked to mitigate the impacts during the past few years, but it has become increasingly challenging due to the unpredictability of the issues with no foreseeable end in sight.

In November 2021, President Biden signed a US\$1 trillion infrastructure plan to help fund a road, bridges, airports and other transportation and utility projects. While this provides

increased funding for infrastructure across the USA, it is not enough to offset skyrocketing construction costs. These continuing cost increases are causing some parties on sizeable capital projects to reevaluate scope, extend schedules or even cancel projects, and while the federal funding will likely still be spent, the amount of work it stimulates may be far less than originally anticipated.

**MATERIAL PRICE AND SUPPLY CHAIN ISSUES**

In Michigan, the Michigan Department of Transportation (MDOT) is being forced to cut back on road construction due to the steep increase in construction costs. The Waverly Road project in Lansing, for example, has experienced costs overruns of more than 50% to rebuild a one-mile section. MDOT typically plans for 4% inflation year-on-year but is currently dealing with an inflation rate of 2-3% higher. The steep increase in such project material costs, such as concrete, asphalt, fuel and steel is causing MDOT to reevaluate the number of road repairs that will fit in the budget. In some cases, projects are being delayed or even

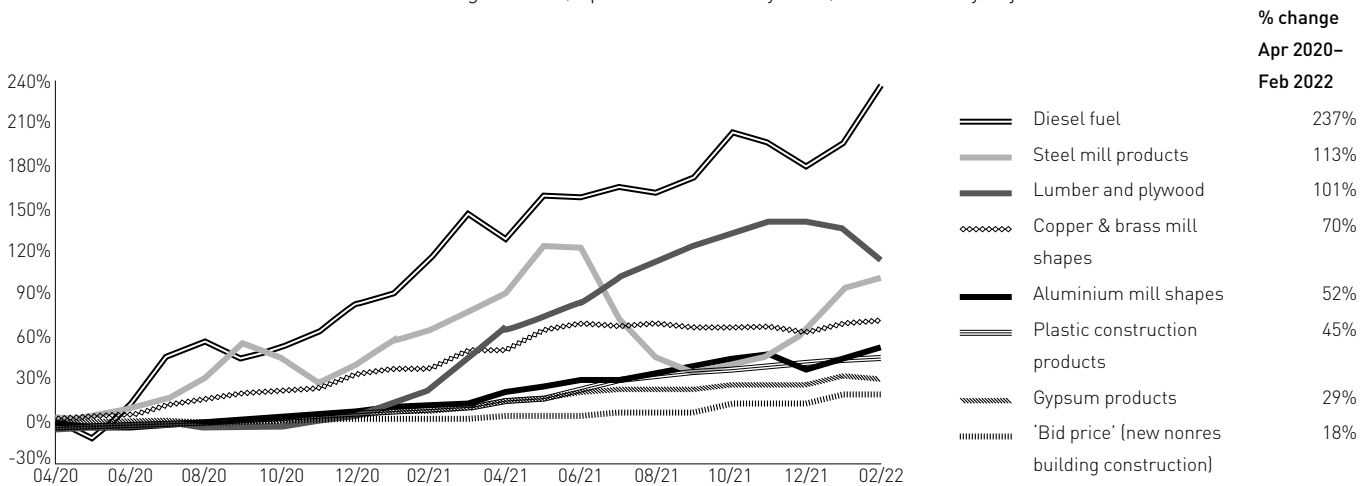
cancelled (<https://www.wilx.com/2022/04/11/some-michigan-road-projects-scaled-back-because-inflation/>, April 11, 2022.).

The Des Moines International Airport was planning on a four-year renovation with a budget of \$434 million and a completion date by 2026. Costs have increased to \$733 million, or approximately 70% higher than budget, and the airport is unable to afford the new cost. The project scope has changed, and is now broken up into five phases, with only a few gates to be completed by 2026. Despite reducing the number of gates to five, or 36% of the original plan, the cost is still budgeted at more than \$400 million (<https://www.ironmountaindailynews.com/news/>

[local-news/2022/06/inflation-taking-a-bite-out-of-new-infrastructure-projects/](https://www.ironmountaindailynews.com/news/local-news/2022/06/inflation-taking-a-bite-out-of-new-infrastructure-projects/), June 21, 2022).

Figure 1 from the recent April 2022 Construction Inflation Alert from the Associated General Contractors of America shows the two-year increases in key construction project materials per the producer price indexes (PPIs) provided by the United States Bureau of Labor Statistics. As shown in the chart, major construction materials that cover all phases of a construction project, from foundations through finishes, are being severely impacted. Some of materials most impacted include fuel, steel, lumber, and other metals:

**FIGURE 1**  
**PPIs for construction bidprices and selected inputs**  
 cumulative change in PPIs, April 2020–February 2022, not seasonally adjusted



Source: Bureau of Labor Statistics, producer price indexes, [www.bls.gov/ppi](http://www.bls.gov/ppi)

Diesel fuel prices were increasing before the Russian invasion of Ukraine, but have recently skyrocketed. This impacts the costs of both heavy equipment and the transportation needed to deliver materials, and the unexpected increases in these costs is causing many construction teams to exceed project budgets. Figure 2 shows national United States gas prices as reported by American Automobile Association (AAA) (as of June 27, 2022), and shows the national average of diesel fuel at \$5.794 per gallon and the highest recorded average per-gallon price as \$5.816.

**FIGURE 2**  
**National Average Gas Prices**

	Regular	Mid-Grade	Premium	Diesel	E85
<b>Current Avg.</b>	\$4.897	\$5.310	\$5.610	\$5.794	\$4.163
<b>Yesterday Avg.</b>	\$4.900	\$5.315	\$5.614	\$5.797	\$4.182
<b>Week Ago Avg.</b>	\$4.981	\$5.379	\$5.677	\$5.815	\$4.276
<b>Month Ago Avg.</b>	\$4.599	\$4.977	\$5.259	\$5.530	\$3.966
<b>Year Ago Avg.</b>	\$3.095	\$3.438	\$3.712	\$3.237	\$2.601

**Highest Recorded Average Price**

	Price	Date
<b>Regular Unleaded</b>	\$5.016	06/14/22
<b>Diesel</b>	\$5.816	06/19/22

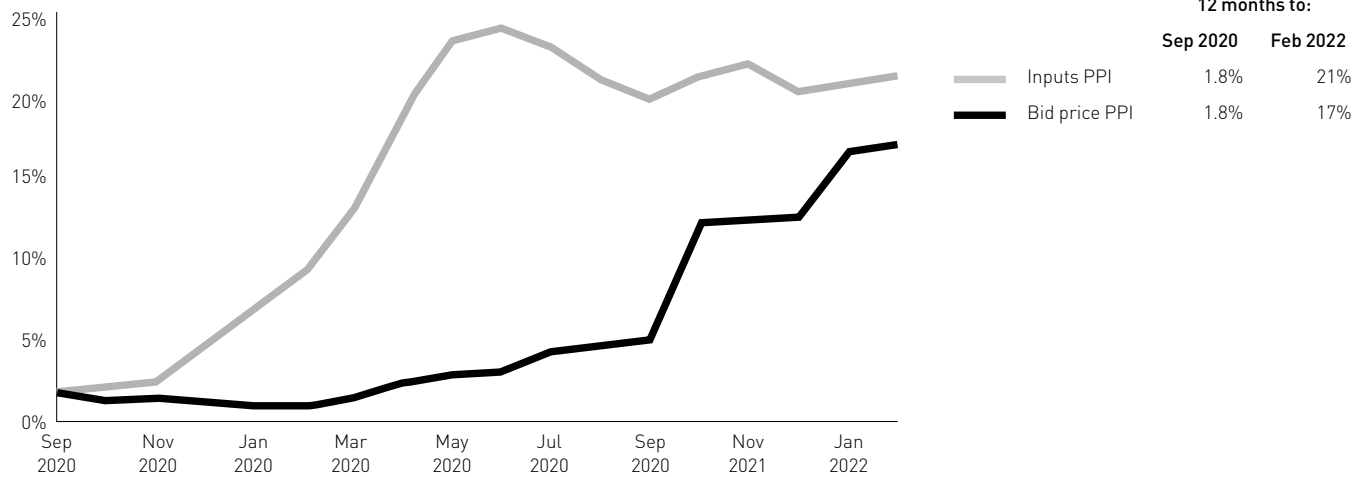
Lumber, which also was impacted during COVID, started to see prices level off in late 2021, but are now increasing again, due to California wildfires and the United States' tariffs on the Canadian lumber industry. In November 2021, the tariff rate increased from 8.99% to 17.9%, but is in the process of being reduced significantly (AGC Canadian Softwood Lumber Tariffs to Be Lowered | Associated General Contractors of America (agc.org), February 17, 20/22). While lumber costs have come down slightly, the fluctuating prices are making it more expensive to build homes (CNBC, Soaring lumber price adds nearly \$19,000 to the cost of a new home (cnbc.com), February 15, 2022).

Due to the ongoing material issues over the past few years, many contractors have increased bid prices in an attempt to address the impacts of rising material costs.

As shown in Figure 3, the Bureau of Labor Statistics reported a large variance between bids and actual costs through the first half of 2021. Starting in Q4 2021, however, bid prices

for new projects have risen significantly, but the actual PPIs are still higher.

**FIGURE 3**  
**Change in prices for inputs to new nonresidential construction**  
 Year-over-year change in PPIs, Sep 2020–Feb 2022, not seasonally adjusted



Source: Bureau of Labor Statistics, producer price indexes, [www.bls.gov/ppi](http://www.bls.gov/ppi)

**CRUX**

HKA, which provides claims consulting and dispute resolution services to clients worldwide, has developed an integrated research program to evaluate construction projects. HKA’s CRUX Insight 2021 identifies, analyzes, and summarizes the principal causes of claims and disputes. More than 1,400 projects in 94 countries around the world, totaling more than \$2 trillion in construction value, were analyzed for the CRUX Insight 2021 report. In it, industry leading HKA consultants have distilled the underlying causes of claims and disputes on these projects, which total approximately \$73 billion and involve time extensions totaling more than 750 years. As revealed in this innovative report, the COVID pandemic has shifted the causes of construction disputes. For example, owners and contractors are wrangling over who is liable for disruption and lost productivity on projects, which may or may not be due to COVID. However, the biggest impact – on the supply chain – may also prove the most enduring. Managing the supply chain always was a challenge on construction projects, but the pandemic has complicated things even further.

The effects on project completion dates have yet to emerge in the CRUX Insight data pool. Up to the data capture cut-off in August 2021, just over 1 in 10 projects had been hit by late delivery of materials and/or equipment. Cost overruns, time extensions and budget increases are being reported on projects around the globe, and steep price increases and delivery lags are identified as some of the main causes.

The impacts being caused by supply chain issues, material shortages, rising freight costs and distribution delays will only increase the number of disputes in the pipeline. And, like the case study cited at the start of this article, project teams will experience claims related to unforeseen costs that may not be covered in their contracts, which intensifies the challenges.

For additional information, the full HKA CRUX report can be viewed at <https://crux.hka.com/>.

**MITIGATING IMPACTS**

While the global challenges involving supply chain and material costs are daunting, there are a variety of actionable measures that can help manage some of the market uncertainties, reduce the risk of claims or, at least, help parties be prepared for the claims process.

Project teams can be proactive in reducing risk during all phases of construction, with the overall risk of an unpredictable situation shared between owners, contractors, and subcontractors. During the early stages of a project, this can include incorporating concise and equitable escalation clauses that share risk for material price increases. Contract language can identify specific materials and how pricing adjustments will be applied to revise the contract price. Contract language also can include a credit to the owner if material prices decrease during the contract period.

Additional contractual language may include provisions for purchasing materials.

Because the prices of major materials are fluctuating so much at this time, clauses can be considered to cover material purchasing periods and promote pre-ordering certain materials with shared risk if the material requirements change. Such clauses also could help with overall project schedule management, as they can help to reduce delays that could otherwise be caused by long lead time materials or material shortages.

For ongoing projects, especially those that do not have detailed contract clauses mentioned above, the project teams can work together to identify any pricing adjustments as soon as they are made aware of them. In many contracts, a contractor has a defined time period, for example 30 to 60 days, to submit a request for a material price adjustment. Therefore, parties should identify and address material issues as soon as possible to avoid significant schedule impacts.

Project teams should also work to keep good contemporaneous project records that document supply chain issues and price escalation along with the associated impacts to schedule and budget. An analysis can be performed that compares the contract prices and quantities from the bids to the actual quantities purchased as well as average industry prices and material price indices. Further analysis could include, for example, comparing various vendor costs and delivery dates to support the schedule and cost impacts. Maintaining good project records and ensuring timely communication are key to limiting the impact of supply chain issues.



On some projects, the project teams may not have enough resources to handle the extensive supply chain and price escalation issues. Because of this, some companies are starting to assign supply chain teams that are specifically focused on these issues and work with the project teams to clearly document and address all potential impacts. While project superintendents and project managers are focused on building a project, supply chain teams can actively monitor the material costs, availability, and delivery dates to assess the impacts to the project and propose necessary adjustments. Using supply chain teams allows issues to be proactively addressed to minimize the risk of project delays while the construction moves forward, rather than waiting to resolve things at the end when it can become more expensive and difficult to go back and piece together contemporaneous project information. In some cases, project

design is being revised to accommodate the high costs of certain materials. Designs for concrete or steel structures, for example, are being altered to include a hybrid of the two that is based on current or expected steel fabrication schedules, materials costs and availability.

### CONCLUSION

The case study discussed at the start of the article involved an apartment building that experienced cost and schedule delays caused by material price escalation and supply chain issues throughout the project's duration. To determine who is responsible for delays and cost overruns, it is important to have a clear understanding of the contract and how it defines material escalation, time extensions and other budget increases. Also, key contemporaneous project documentation should be reviewed with these contractual

clauses in mind to evaluate the delays and assess damages.

Despite the roller coaster of material prices and supply chains issues throughout the construction industry, most projects continue to progress and project teams are adapting. While there is no timetable for these issues to be resolved, successful project teams are adjusting the way projects are set up, starting with contractual agreements, and ensuring that all project phases are proactively managed to mitigate unforeseen issues.

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# PLANNING AND EXECUTING EFFECTIVE CROSS-BORDER INVESTIGATIONS

Gwynn Hopkins, *Perun Consultants*



Gwynn Hopkins

- the assets most often being traced;
- the obstacles to account for at the outset of a cross-border recovery process;
- the required skillsets of the investigation team;
- the anticipated outcomes; and
- the stages at which investigation teams join in a recovery effort.

When it comes to tracking down missing assets and collecting on debts, investigators need to act quickly to devise a plan that takes legal and financial ramifications into consideration. Obtaining legal guidance early and acting quickly and decisively is essential to identifying, securing and realising assets. The longer it takes to conduct an investigation, the better the odds are that that assets will be hidden, often across borders, making recovery much more difficult.

Assets to be identified are broadly categorised according to their physical existence, usage and convertibility, which also informs the processes involved in identifying and tracking them:

- **Tangible assets:** assets whose title and/or location may change, but those that may also be difficult to convert into cash. Examples most often seen in a recovery effort include real estate, plant and machinery, inventory, vehicles, aircraft and similar movable and immovable tangible property.
- **Corporate assets:** assets that relate to the entitlement to income streams. Examples most seen in the recovery effort include shareholdings, commercial contracts, concessions, receivables and interests in partnerships and joint ventures.
- **Financial assets:** cash and other assets that are easily convertible to cash. Examples most commonly seen during recovery include debt proceeds, bank account balances and investment assets such as bonds or equities. Cryptocurrencies and other digital assets are a subgroup of financial assets. The tracing and recovery of cryptocurrencies, however, presents certain defining

This guide sets out the asset identification and tracing issues, planning processes and challenges faced by investigators, as well as liquidators, receivers and bankruptcy trustees, in domestic and cross-border disputes. It covers five key areas with the aim of providing an introduction and overview of asset-tracing investigations and issues to be aware of during pre-planning:



features such as the globally visible public ledger and that deserves special attention, which is beyond the scope of this article.

When discussing an asset tracing investigation, any or all of the above classes of assets are relevant to investigators. Whatever the goal of a particular case may be, complex investigations often involve all three categories of assets, each leaving a different and distinct documentary trail and chain of evidence that is useful in a tracing exercise.

At the outset of an investigation, the scope of assets being traced is unlikely to be definitive. In cross-border investigations, investigators typically identify specific obstacles to be taken into account at the planning stages in order to address the high probability that assets will be moved or further concealed, for example by transferring the asset to a new jurisdiction. Importantly, information arising in the middle of an investigation can lead to new investigation avenues, requiring investigators to update their investigation plans at one or several midpoints.

These midpoints occur when, for example, large tranches of discovery documents are received that change the jurisdiction of focus, or expand the scope of investigations. Even a single entry in a bank statement or general ledger can shift focus. So, any new information always has the

potential of adding new layers of complexity to the investigation workflow.

These are some of the considerations to be aware of at the outset of an investigation:

- Complex fact sets are inherent in multi-jurisdictional investigations. The movement of assets between countries results in the need to understand the different legal requirements for asset tracing investigations in each country.
- Disharmony in laws providing access to documents and information in the control of third parties will become apparent as investigators attempt to retrieve information in multiple jurisdictions. Specifically, bank, fiduciary and secrecy laws differ from place to place.
- Resourcing is a much more difficult task in the multi-national investigation setting compared to the domestic setting. The point at which the investigation is initiated can also dictate the types of questions that require investigating. The required skillset for investigators narrows the field of those capable of handling a complex international case considerably.

With project resourcing, the investigation team must have the necessary knowledge to be able to establish, for example, who has the legal title to each class of assets being traced and, if money laundering is suspected, how to identify the stages of placement, layering, and

integration. The team must possess superior accounting skills to see through complex misappropriation schemes disguised as legitimate accounting and financial transactions. For this reason, most investigation teams are composed of professionals from different backgrounds across the business intelligence landscape. For example, insolvency practitioners, forensic accountants, fraud investigators, lawyers and computer forensics professionals. The combination of law, accounting, information gathering and information processing, all assisted by technology used to collect and comprehend patterns in large datasets, lends very well to successful and efficient tracing assignments.

Computer forensics has become part of the required competencies of investigations since, not only due to the aforementioned rise in the use of blockchain technology and cryptocurrencies in the service of misappropriation schemes, but also since certain types of investigations prone to “big data”. Big data sets are informally defined as being approximately 1 terabyte in size and require specialised knowledge and tools to properly analyse – a topic outside the scope of this article. Credit card fraud, market manipulation, corporate fraud and money laundering matters are now commonly associated with overwhelming amounts of data. If the goal of an investigation is to eventually comprehend and communicate the significance and

meaning hidden in a mountain of data, the ability to work with large data sets is also a requirement.

Concerning anticipated outcomes, forensic accountants – who often have a significant presence in asset tracing investigations – will conduct their work with an eye towards litigation. In this regard, the most efficient team set-up is for investigators to work in tandem with external counsel. This is where the most significant cost-saving synergies arise. It's also where the investigative goals can link directly with the formulation and support of claims against assets. Once matters have moved to the judicial phases, the investigative team tends to form an indispensable part of the legal support team, having led the investigation and analysis up to that point.

As a general point, initiating the asset trace at the earliest possible stage is likely to inform at least one critical outcome – whether the exercise is commercially viable and whether the costs of recovery will exceed the value (or expected value) of the assets. However, it is equally apparent, in our experience, that investigators can be engaged at a point where there is a relatively well-established understanding of the facts and circumstances surrounding, for example, a fraud or misappropriation scheme. In such cases, investigators may take charge of information gathering or information processing stages with the ultimate aim of being able to communicate investigation findings in a succinct and coherent manner for use in court proceedings.

The intelligence gathering processes should quickly flow to the analysis of that information. This is where investigators compile, summarise and report on the data collected and can “zoom out” to see the big picture. For instance, where certain identified transactions of interest actually fit into the overall story of the data: how did assets move? Who was responsible for their movement? Where are the assets now? And which court is most appropriate to assist with disclosure orders?

Since the information retrieved can seem unrelated, all the data collected is best displayed visually that traces the path of assets over time and identifies parties of interest.

Investigators often use special software, specifically designed for illustrating personal and professional links between individuals and companies involved in the movement of traceable assets. The basis for establishing the links is their proximity to the asset movements under scrutiny – some of which may not seem obvious at all. Disparate pieces of information, such as names of individuals and companies, addresses, digital communications, corporate transactions, real estate transactions, accounting ledger data and bank account transactions are assembled using a visual database.

*An effective investigation strategy exists as a living roadmap to deal with new information*

Visual database software is used to create a link analysis that summarises and illustrates the information collected. This seemingly disparate web of data points can be used to conduct a link analysis in order to determine the title of assets or to identify relationships between different entities and individuals. For example, The International Consortium of Investigative Journalists Offshore Leaks Database is a publicly available example of applying visualisation software (Linkurious and Neo4j) to a large amount of interrelated data points. As a general rule, being able to visually consolidate the results of an asset-tracing exercise in linked-analytical charts is one of the most effective ways to show the results of an asset tracing investigation.

This intersection of accounting, legal and investigative skills is unique in this area of practice.

But it's worth repeating that planning is a critical component of a cross-border recovery strategy, particularly because of the increased complexity of data-driven investigations and the greater cost involved in consulting with legal advisors in numerous jurisdictions of interest.

Both broad and specific objectives need to be identified at the earliest possible time-frame and revisited several times throughout the lifespan of the recovery effort to ensure efficient use of time.

Specifically, in relation to cross-border recovery assignments, an effective strategy considers expected major hurdles at the outset and exists as a living roadmap to deal with new information. Investigations should consider and maintain focus on the jurisdictions involved, the targets of recovery, the evidence gathering needed and how different countries' laws interact. The failure to consider these complexities – and to assume that pursuing a domestic litigation strategy will result in a successful cross-border recovery – is much more likely to lead to higher costs and a lower likelihood of recovery.

In any event, asset-tracing investigations cannot be conducted according to a pre-designed all-encompassing checklist as there are too many unknowns and different factors that can influence the direction of the investigation. But, there are two requirements that need to be adhered to in every case: investigators must document every step taken in service of the investigation, given that investigative methods and findings are likely to form part of the evidentiary trail in court proceedings; and, investigators must take the earliest opportunity to identify the appropriate project scope and jurisdictions of focus and revisit these as necessary in order to ensure that investigations remain on focus.

The task of investigating and recovering misappropriated assets is a difficult one. Every asset tracing investigation is different. Each investigation requires its own strategy, informed by the level of understanding of where assets may have been diverted to, as well as budget considerations and the investigator's experience in gathering and assessing information.



# ASSET RECOVERY EXPERTS

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# ASSET RECOVERY EXPERTS

This year, WWL presents the leading 129 leading asset recovery experts from all around the globe. They have proven the depth and breadth of their skills and experience with complex, multijurisdictional asset tracing, recovery and investigations issues.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## ONSHORE

### Global Elite Thought Leaders

**Ian Casewell**  
Mintz Group  
London

**Kevin Hellard**  
Grant Thornton  
London

**Jim Mintz**  
Mintz Group  
New York

**Nick Wood**  
Grant Thornton  
London

**Malcolm Cohen**  
BDO LLP  
London

**Steve Holt**  
Grant Thornton UK LLP  
London

**Zoë Newman**  
Kroll  
London

**Daniel Nardello**  
Nardello & Co LLP  
New York

## LEADING FIRMS

### Grant Thornton

**Will Davies** is a favourite among peers and clients, who recommend him as “a great expert” in the asset recovery space.

**David Ingram** receives extensive endorsements from sources for his asset recovery practice and is lauded for his “impressive willingness to tackle a difficult case where there are no funds in the estate”.

**Nick Wood** enjoys comprehensive recommendations from peers for his expertise in asset recovery and is an expert who “understands the drivers of a case and where to go”.

**Kevin Hellard** is a standout name in the onshore asset recovery market, with sources reporting he is “a legend and a hugely effective expert”.

**Steve Holt** sits among the very best asset recovery experts currently practising and is described as “a truly excellent practitioner”.

### Kroll

**Steve Cornmell** has built a leading asset recovery practice, with market commentators recognising him as “an outstanding asset recovery expert”.

**Benedict Hamilton** specialises in digital investigations and is singled out by respondents as a go-to in the asset recovery space.

**Zoë Newman** takes a spot among the foremost asset recovery experts in the world and comes recommended as “an experienced and hard-working expert, with the utmost integrity”.

**Geoff Varga** is a respected name in the global asset recovery market, with over 25 years of experience with forensic investigations, litigation and restructurings.

### BDO

**Gervase MacGregor** is identified by peers and clients as a key name in the asset recovery market and describe him as “a big player” in the space.

**Malcolm Cohen** is singled out by sources as a top-notch asset recovery expert and is recommended as “an insightful and measured expert who never loses sight of the big picture”.

**Glenn Pomerantz** is a leading name in asset recovery, with market commentators readily endorsing him as a fast and

reliable expert whose practice has global coverage”.

**Malcolm Cohen** receives extensive recommendations for his work in the asset recovery space, and is “able to cut through the detail of a matter and get to the heart of the issue”.

### Alvarez & Marsal

**Daniel Barton** collects widespread plaudits for his work as an asset recovery expert, thanks to his “profound experience in forensic accounting investigations”.

**Julian Jones** “is exceptionally experienced at running complex multi-jurisdictional asset recovery matters”.

**Carl Bowles** is a well-established asset recovery specialist, with 15 years of experience with asset tracing and contentious insolvency matters.

**Edward Middleton** is a highly experienced expert, who brings over 20 years of experience in high-profile insolvencies and restructuring in Asia.

## OTHER LEADING INDIVIDUALS

### Australia

**Matthew Fleming** at KordaMentha is recognised by peers as a leading asset recovery expert in Australia, with extensive experience in global fraud and corruption investigations.

### England

**Ian Casewell** of Mintz Group heads the London office and enjoys considerable acclaim from peers for his sterling work on large-scale, cross-border asset tracing and recovery cases.

**Ashley Messick** with GPW + Co is a favourite among peers and clients, who describe her as “a good practitioner who comes up with creative solutions to problems”.

Greyhawk’s **Steven Haynes** is appreciated as “a charming expert” in the market, with a stellar track record with asset recovery and investigations matters.

### Hong Kong

**Neill Poole** at Ankura is a distinguished asset recovery market in Hong Kong, with over 16

years of experience with forensic accounting and financial investigations.

**Chris Fordham** is a renowned independent expert, who brings over 30 years of expertise to his clients’ investigations and asset tracing matters.

### Netherlands

**Gerrie Lenting** with Deloitte Financial Advisory comes with considerable endorsements from peers and clients for his excellent work on global investigations and forensic issues.

Blockint’s **Ludo Block** is a pre-eminent name in the European asset recovery market, with over 30 years of experience with multi-jurisdictional investigations issues and forensic matters.

### Singapore

**Jarrod Baker** at Deloitte receives widespread recommendations for his practice, which spans multi-jurisdictional fraud and financial crime investigations.

**Owen Hawkes** of KPMG is singled out by market respondents as a top-tier asset recovery expert, with 20 years of experience in forensic accounting and recovery cases.

### USA

**Jim Mintz** with Mintz Group is one of the USA’s leading asset recovery experts, with market sources confirming that he is “extremely good at conducting investigations” all over the world.

Nardello & Co’s **Daniel Nardello** is a firm favourite of the US asset recovery market, earning praise as “the go-to person for the largest, most complex mandates” in the space.

**Stanley Foodman** at Foodman CPAs & Advisors has built a stellar forensic accounting practice that is recognised by peers and clients as a leading firm in the US market.

## OFFSHORE

### Global Elite Thought Leaders

**Angela Barkhouse**  
*Quantuma Advisory Limited*  
Grand Cayman

**Alex Lawson**  
*Alvarez & Marsal*  
Grand Cayman

**Margot MacInnis**  
*Grant Thornton*  
Grand Cayman

**Paul Pretlove**  
*Kalo*  
Tortola

**Matthew Richardson**  
*Grant Thornton*  
Tortola

**John Royle**  
*Grant Thornton*  
Grand Cayman

## LEADING FIRMS

### Grant Thornton

**Hugh Dickson** receives extensive acclaim from market commentators for his work in the asset recovery space, which focuses on complex restructuring and insolvency issues.

**Margot MacInnis** sits among the foremost asset recovery specialist in the offshore asset recovery market, and is described as “a hard-working, smart and passionate expert”.

**Matthew Richardson** is recognised by peers as an accomplished figure in the offshore asset recovery space. He is also well-versed in cross-border insolvency and fraud investigation matters.

**John Royle** is appreciated by sources for providing “straightforward, commercially focused advice which is aimed at achieving the right results for the client”.

### FTI Consulting

**Andrew Durant** is a well-recognised as global asset recovery expert, who has over 20 years of experience with forensic accounting and regulatory investigations.

**David Griffin** is identified as a standout name in the asset recovery market by peers, who brings over 20 years of experience in restructuring, insolvency and asset recovery issues.

**Andrew Morrison** is a highly impressive asset recovery specialist, with over 23 years of experience with asset recovery, restructuring and money laundering issues.

#### **KPMG**

**Kris Beighton** is described by peers and clients as “a very well-respected expert”,

with 20 years of experience in cross-border restructuring and insolvency matters.

**John Lopez** is held in high esteem by peers and clients in the asset recovery space, who say he is “very well-known in the jurisdiction, to the point that he is a brand in of himself”.

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## **OTHER LEADING INDIVIDUALS**

### **British Virgin Islands**

**Paul Pretlove** at Kalo is recognised among the finest asset recovery specialists in the jurisdiction, who brings 15 years of experience with offshore asset tracing and fraud investigations.

**Chris Farmer** of Teneo has built and maintained a top-tier asset recovery practice, and peers recognise him as a practitioner who has “a very strong reputation” in the space.

### **Cayman Islands**

**Angela Barkhouse** of Quantuma Advisory Limited enjoys extensive praise for her practice, with peers saying she is “a clever expert with a unique focus on corruption-related matters”.

**Eleanor Fisher** with Ernst & Young is singled out by market commentators as a go-to in the Cayman Islands for restructuring and recovery matters.

Krys Global’s **Kenneth Krys** impresses peers across the globe with his asset recovery expertise saying that “if you need a tenacious expert, look no further than Kenneth”.



## Australia



**Matt Fehon AM**  
McGrathNicol

Matt is a highly regarded corporate advisory specialist and forensic expert and specialises in financial crime, corporate corruption and regulatory investigations, dispute advisory, enforceable undertakings and risk advisory.

A Forensic Accountant with more than 30 years of investigative and consulting experience, Matt has built a reputation for integrity and excellence together with an ability to quickly get to the source of a problem. This is best evidenced through significant investigations he has led into fraud, international corruption, foreign interference and financial markets manipulation.

Matt has many many crisis situations and used this experience to assist clients proactively with business reorganisation and improvement assignments.

The diversity of assignments extends across most industry sectors, with particular experience in the financial services, construction, resources and government sectors.

Matt's engagement experience includes:

*Regulatory investigations* – Financial markets investigations, release of market sensitive or confidential information, insider trading, market manipulation, financial advice irregularities and collusion.

*Fraud & corruption investigations* – Assisting clients with high profile matters to address serious allegations. A large portfolio of matters involving financial crime, asset misappropriation, fraud, bribery, corruption, conflicts of interest, theft of IP and false representation through to legal proceedings.

*Dispute advisory* – Independent Expert Witness and consulting expert, involving quantification of loss, contractual disputes, accounting treatment, allocation of costs and in fraud, bribery and corruption in civil proceedings.

*Contract compliance* – Examining appropriateness of charges under contract to determine whether they comply with contractual agreements.

*Risk management* – Foreign interference, fraud, bribery and corruption prevention and compliance assignments including development of frameworks, controls and reporting procedures to mitigate risks in Australian and foreign ventures.

*Enforceable undertakings* – Appointed Independent Expert to Enforceable Undertakings, engaged by clients and approved by regulators to review remediation and compensation programmes, continuous disclose and conduct, processes and procedures relating to financial market participants.

*Business reorganisation* – Major business reorganisation projects focussing on risk, asset and human capital protection, IT and regulatory risks.

## Cayman Islands



**Angela Barkhouse**  
Quantuma Advisory Limited

Angela leads the Cross Border Asset Recovery Group for Quantuma and is head of the Caribbean practice. She is an expert in financial investigations, offshore asset tracing and recovery, data analysis and intelligence.

Angela has led high-profile and complex matters in fraud, corruption, financial misconduct, conflicts of interest and stolen sovereign wealth; and made cross-border asset recoveries for both onshore and offshore jurisdictions. She has acted as liquidator and controller/receiver over entities in the BVI and Cayman Islands to ensure asset preservation and enforce judgments on behalf of claimants. Angela also provides independent expert support to international government organisations and global financial institutions for anti-corruption and integrity investigations.

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**WWL says:** *Matt Fehon AM produces "second to none work in the forensic accounting field", according to peers who applaud his "investigatory prowess".*

**WWL says:** *Angela Barkhouse is a distinguished asset recovery expert, who commentators say "has a unique understanding of international asset recovery issues".*

## Cayman Islands



**Niall Goodsir-Cullen**  
BDO

Niall is a consultant for BDO Cayman Ltd's corporate recovery and insolvency subsidiary, BDO CRI (Cayman) Ltd.

Niall has over 45 years of experience in the international financial sector in the Cayman Islands, London, Tokyo and New York. He first provided financial institutions with Cayman Islands regulatory, accounting, administrative and liquidation services advice in the late-1970s. He presently undertakes financial services sector insolvency and restructuring appointments as well as litigation and forensic investigation engagements.

Niall is a fellow of the Institute of Chartered Accountants in England and Wales.

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**Chris Kennedy**  
Alvarez & Marsal

Chris Kennedy is a managing director of the A&M Cayman Islands team and is a qualified Cayman Islands Insolvency Practitioner. With over 15 years' experience, he specializes in corporate advisory, restructuring and insolvency. He also acts as a director in distressed situations. Mr Kennedy has developed a reputation as an industry leader in the offshore restructuring market and has been recognized as an expert in the field by "Who's Who Legal."

Since moving to the Cayman Islands in 2009, Mr Kennedy has been appointed to act as a voluntary, provisional or official liquidator, inspector, receiver and director. These engagements vary in nature from consensual, soft-wind solutions for solvent entities, through to litigious, multi-jurisdictional fraud investigations and asset recovery focused liquidations. Mr Kennedy has a deep background with cross-border liquidations, with experience in leading engagements spanning the US, South America, Europe, the Middle-East and Asia and he is often engaged on matters involving close cooperation with colleagues in the US, Dubai, Hong Kong and the People's Republic of China.

Mr Kennedy is a Chartered Accountant (Ireland), a CIMA registered Director, and an associate of the Chartered Institute for Securities and Investment (CISI) in the UK. He is also a member of the Cayman Island Society for Professional Accountants (CISPA), the International Association of Restructuring, Insolvency & Bankruptcy Professionals (INSOL International), the Cayman Island chapter of INSOL, and the American Bankruptcy Institute.

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**WWL says:** *Chris Kennedy is "particularly impressive"; with sources highlighting, "His careful and meticulous preparation allows him to provide 'off the cuff' responses to difficult questions from stakeholders confidently."*



**Alex Lawson**  
Alvarez & Marsal

Alex Lawson is a managing director and the head of A&M Cayman Islands and is a qualified Cayman Islands insolvency practitioner.

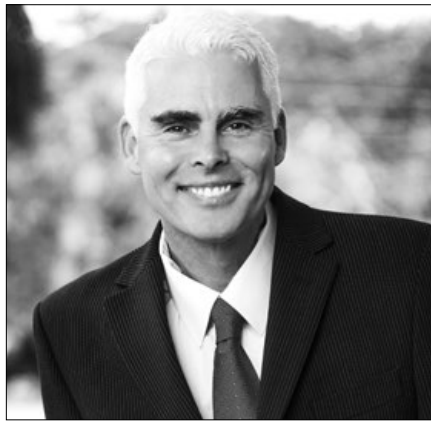
He brings over 15 years of experience in restructuring and specialises in offshore and cross-border engagements. His primary areas of concentration include hedge funds and PE funds, mining, oil and gas and alternative investments.

Mr Lawson leads international teams focused on delivering bespoke solutions to maximise stakeholder returns across stressed to distressed situations involving complex cross-border cases. With a strong focus across all hedge funds and PE funds, international corporations and conglomerates, Mr Lawson has developed a reputation as an industry leader in the offshore restructuring market and has been recognised as an expert in the field by Who's Who Legal.

Mr Lawson has been appointed by the Grand Court of the Cayman Islands as an inspector, provisional liquidator, and official liquidator to many high-profile cases. In addition, he has been appointed as a controller by CIMA and acted as voluntary liquidator to many Cayman Islands registered companies. Outside of the Cayman Islands, he has been appointed joint liquidator by the Eastern Caribbean Supreme Court over British Virgin Islands companies and has been recognised in the Courts of Norway, Hong Kong, Dubai, United States and Australia.

Prior to joining A&M, Mr Lawson worked at KPMG in the Cayman Islands for 10 years and was a partner in the restructuring practice.

**WWL says:** *Niall Goodsir-Cullen gains plaudits for his revered track record with international asset tracing, investigations and regulatory work.*



## Russell Smith

BDO

Mr Lawson earned bachelor's degrees in both commerce and law from the University of Queensland. He is an admitted lawyer (non-practising) with the Supreme Court of Queensland, Australia and is a CPI and JIEB pass holder with the Insolvency Practitioners Association of England and Wales and member of INSOL and the Cayman Islands RISA chapter. Mr Lawson is an insolvency practitioner in the Cayman Islands and chartered accountant (Australia and New Zealand) as well as a member of the Cayman Islands Society for Professional Accountants (CISPA).

With over 25 years of insolvency experience (20 within the Cayman Islands), Russell is a director of BDO Cayman Ltd's corporate recovery and insolvency subsidiary, BDO CRI (Cayman) Ltd.

Russell has broad and extensive experience in contentious, cross-jurisdictional insolvency and restructuring matters, including asset-tracing and recovery. Russell has undertaken engagements which comprise voluntary, provisional and official liquidation, receivership, court-supervised inspectorship, corporate recovery scheme, administration and regulatory body controllership. Engagements include hedge fund, insurance, banking, investment holding and other financial services sector appointments, along with hotel, construction, property development and other non-financial services entities. As an accountant, insolvency practitioner and fraud examiner Russell also undertakes general forensic investigations.

Examples include court-appointed liquidator of a Madoff-related fund involving securities fraud exceeding US\$2 billion, which required substantial cross-border transactions tracing to successfully establish an approved claim of US\$1.6 billion in the US (with present recoveries exceeding US\$1 billion); court-appointed liquidator of a US\$850 million New York-managed hedge fund group with realisation of global investments comprising over 100 private equity positions; court-appointed liquidator of a group of companies related to a Middle-Eastern fraud exceeding US\$9 billion, court-appointed inspector of a US\$1.4 billion Far Eastern power and construction company involving allegations of fraud, court-appointed provisional liquidator and scheme administrator of an insolvent Argentine bank and court-appointed receiver of a US\$100 million resort hotel.

Russell is a fellow of the Association of Chartered Certified Accountants (UK) and an associate member of both the Association of Business Recovery Professionals (UK) and the Association of Certified Fraud Examiners (USA). Russell also holds the Joint Insolvency Examination Board qualification (UK) and has a BA (Hons) degree in economics and business administration.

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**WWL says:** Alex Lawson stands out in the asset recovery space as "knowledgeable and pragmatic with excellent commercial awareness". He is "well respected" for his work in fraud investigations.

**WWL says:** Russell Smith is highly sought after among financial advisors, banks, insurers and sponsors who celebrate his unrivalled understanding of critical asset recovery matters.

## England



**Daniel Barton**  
Alvarez & Marsal

Daniel Barton, a managing director with Alvarez & Marsal's disputes and investigations practice in London, brings more than 25 years of professional experience to his work. He has taken receivership appointments and directorships in multiple countries, to trace, recover and manage assets. He has also given evidence in the English High Court, among other courts, on a range of fraud, asset recovery and investigation matters, as well as in criminal and civil cases in Russia.

Mr Barton began his professional career with the insolvency practice of what was then one of the Big Six accountancy firms, managing businesses during the insolvency process. Here he developed his strong commercial business and negotiation skills, and thick skin, as tools for dealing with problematic situations. After five years of insolvency work, he transferred into the forensic accounting team and developed his specialisation in investigatory work.

Mr Barton now combines his strong commercial and business skills and investigatory expertise to undertake asset recovery projects around the world, going to places that others would prefer not to go, to secure value and deliver recoveries for his clients.

Given his background, Mr Barton is retained by clients with judgments or awards over operational and trading assets. His approach is, as far as possible, to secure revenue streams from assets over which he has been appointed with the aim of self-funding recovery action.

He has worked with clients across a wide range of sectors and has undertaken assignments in the UK, mainland Europe, Africa, the USA, Russia, Ukraine, Uzbekistan, Turkey, Argentina, Brazil, Japan, South Korea, mainland China, Hong Kong, Taiwan and Malaysia. He has taken receiver, liquidator and/or directorship appointments in the UK, Japan, Cyprus, the Seychelles, British Virgin Islands, Curacao, Belize, the Netherlands, Russia and Ukraine.

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**WWL says:** Daniel Barton has "profound experience" and comes highly recommended for his "invaluable insights relating to fraud, asset recovery and investigations".



**Carl Bowles**  
Alvarez & Marsal

Carl Bowles is a managing director and head of contentious insolvency with Alvarez & Marsal Restructuring in London.

He brings over 15 years of experience and specialises in offshore, asset tracing and contentious insolvency situations. He has worked in numerous offshore and onshore jurisdictions working on very complex corporate insolvencies and winding down large structures.

In addition, Mr Bowles has also taken appointments as a trustee in bankruptcy in complex cross-border and asset tracing situations.

Mr Bowles has taken numerous offshore appointments, including some of the most notable appointments in the Channel Islands. He is currently joint liquidator (was previously joint administrator) of a large international construction group, with a Guernsey top company, with a turnover in excess of \$1b. In September 2020 Mr Bowles was appointed joint administrator over the Guernsey top company of a large international mining group (with debts in excess of \$2.4b).

Mr Bowles is listed as an expert in Who's Who 2018, 2019 and 2020 as an asset recovery expert, specialising in using office holder powers to recover complex assets.

Mr Bowles is a licensed insolvency practitioner who earned an LLB in Law and a masters' degree (LLM) in International Commercial Law.

Mr Bowles is also a member of R3's Policy Committee.

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**WWL says:** Carl Bowles specialises in outbound, asset-tracing and adversarial insolvency matters and is in respondents' eyes "commercial and creative".



## Robert Capper

Ankura

Robert Capper is the practice leader of Ankura's Asset Tracing and Complex Investigations team, which is split across Ankura's London, Dubai and Washington offices. Robert has extensive experience in overseeing a range of complex investigative assignments across the world, typically involving detailed and complex investigations in support of contemplated or ongoing legal proceedings. This includes some of the world's largest and high-profile asset tracing and recovery cases, including those against sovereign states and former political leaders. It also includes significant recent asset tracing work in support of high-profile international sanctions. Robert's experience includes the provision and facilitation of a range of funded asset recovery solutions.

Prior to joining Ankura, Robert led the consultancy asset tracing and investigations team at Burford Capital, the world's largest litigation funder. Robert began his career with eight years working for the British Intelligence Services, focusing on counterintelligence and counter-terrorism investigations with an emphasis on North and West Africa.

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**WWL says:** *Robert Capper has built an enviable expert practice spanning asset recovery, sovereign disputes and white-collar crime matters.*



## Malcolm Cohen

BDO LLP

Malcolm leads BDO's national contentious insolvency team, bringing together BDO's insolvency and forensic skills.

The team focuses on making recoveries from cross-border, multi-jurisdictional litigation, arbitration and investigations.

Malcolm has over 35 years' experience, specialising in the financial services, football, property, professional practices, shipping and energy sectors. During this time he has built up extensive experience working on complex international fraud-related insolvencies and securing recoveries for creditors. He has acknowledged expertise in this area, working on assignments ranging from initial freezing injunctions through to asset-tracing and fraud recoveries, contractual claims and insolvency clawback claims.

He has successfully made recoveries from sources including foreign governments, banks, directors, customers and suppliers, auditors and other professional advisers, and associated group companies. He has recovered assets from jurisdictions including the USA, Switzerland, Caymans, BVI, France, Mauritius and the Channel Islands.

Malcolm has acted as administrator of BSG Resources Ltd, an international mining company with a US\$1 billion ICSID arbitration claim against an African government; as administrator of Bell Pottinger; liquidator of The Rangers Football Club PLC; court-appointed administrator over the estate of Don Hanson, former managing partner of Arthur Anderson, as a result of issues between the executors; provisional liquidator of Beppler & Jacobson Ltd, the English holding company of a valuable Montenegrin hotel business following a shareholder dispute and claim of minority shareholder oppression/prejudice; provisional liquidator of ARM Asset Backed Securities SA, a Luxembourg securitisation vehicle which had issued US\$250 million in bonds to 4,000 investors across the world; liquidator of Avendis Global Fund Limited and its trading subsidiaries, all Cayman Island registered funds operating out of Geneva and London, with assets under management of US\$100 million; and court-appointed receiver over substantial private equity interests held by Sebastian Holdings, Inc, a Turks and Caicos Islands registered company.

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**WWL says:** *The "insightful and measured" Malcolm Cohen "excels at managing stakeholders who have competing interests". He "brings an overall commerciality and experience" to "complex high-value matters".*

## England



**Steve Cornmell**

*Kroll*

Steve Cornmell, is a managing director in the London disputes & investigations practice of Duff & Phelps.

Steve has worked in the forensic accounting sector for 25 years. He has a wide range of experience of commercial litigation and disputes and is a specialist in financial investigation. He has extensive experience of providing forensic accounting expertise in relation to commercial disputes and financial investigations.

Steve has acted as expert in a wide range of cases and has provided evidence in person in the criminal and commercial courts, international arbitration tribunals and disciplinary hearings brought by professional bodies. He has provided expert evidence regarding the quantification of damages and in relation to technical accounting matters.

He has also acted for numerous corporate clients in investigations of alleged fraud and accounting irregularity and breakdown. He has assisted insolvency professionals in investigating the circumstances surrounding the failure of businesses, and led efforts to trace and recover corporate funds.

He has extensive experience of criminal fraud investigation having assisted the UK Serious Fraud Office, amongst others, on a wide range of enquiries involving fraudulent trading, theft and false accounting. He has acted as expert for police forces and prosecution agencies in relation to the prosecution of money laundering and fraud offences. He has twice been appointed as an inspector in respect of Companies Act and insider dealing enquiries. He has also acted in the defence of individuals charged with serious fraud and money laundering offences.

Steve has extensive experience of asset tracing and the recovery of the proceeds of crime. He has assisted government agencies in the quantification of losses and the pursuit of confiscation proceedings. He has assisted overseas governments in tracing monies allegedly stolen by former heads of state.

Steve has extensive experience of professional negligence investigations, particularly those involving alleged audit failure involving the failure to identify fraud. He has assisted the UK professional regulator in investigations regarding the conduct of audit firms and members and has provided expert evidence in professional disciplinary tribunals. He has assisted liquidators in bringing claims against the auditors of collapsed businesses. He has also assisted global accounting firms in defending allegations of audit failure.

Steve's cases have covered a broad range of business sectors, including oil and gas, metals, automotive, construction, property, industrials, financial services, hotels, and retail. His cases have involved a wide geographical spread and have included matters in continental Europe, Africa, the Middle East, Asia and the UK and US.

Steve was previously a partner in a global accounting firm where he was the managing partner of the UK Forensic and Investigation Services practice, and where he was also responsible for the development of the legal technology services function.

Steve is a fellow of the Institute of Chartered Accountants in England and Wales. He is a graduate of politics.

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**Kaley Crossthwaite**

*BDO LLP*

Kaley Crossthwaite is an expert in fraud investigations and regulatory investigations. She is a chartered accountant with over 18 years' experience working in the forensic accounting profession.

Kaley spent 18 months on secondment as an investigator with the companies investigations branch of the Department of Trade and Industry and was appointed several times as an inspector to investigate insider dealing working alongside the FCA. Kaley has been appointed many times by the secretary of state to investigate companies acting against the public interest and has been involved in many compulsory wind-ups following the investigation, and subsequent disqualification of directors. Kaley was also secretary to the investigation into the collapse of MG Rover.

Before moving to specialise in investigations Kaley worked in dispute resolutions on a variety of work within a wide range of sectors, including breach of contract and business interruption. Kaley currently undertakes a variety of work, including fraud investigations, regulatory investigations, anti-money laundering, anti-corruption and other financial crime and dispute resolution work. Kaley has worked in a large number of jurisdictions across the world and most recently worked in Ireland on a high-profile investigation following the financial crisis. Kaley's experience includes investigating accounting 'black holes' and allegations of wrongdoing from the most senior individuals within large global entities. She has worked on many large cross-border investigations, liaising with overseas regulators and law enforcement authorities. She advises boards and non-executive directors following allegations and independent investigations.

Kaley is a member of the Institute of Chartered Accountants in England and Wales and regularly speaks at conferences around the world on fraud, investigations and crisis management. Kaley publishes the BDO FraudTrack report twice a year which highlights trends in reported fraud; she is also a regular contributor to other journals and press publications.

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**WWL says:** *Steve Cornmell is identified by market commentators as a statesman of the space, and is revered in the criminal fraud investigations space.*

**WWL says:** *Kaley Crossthwaite maintains a sterling reputation among peers and clients thanks to her resourceful remedies to recovering commercially critical assets.*



**Benedict Hamilton**  
Kroll

Benedict Hamilton is a managing director in the Forensic Investigations and Intelligence practice, based in London. He developed Kroll's General Investigations team for Europe, Middle East and Africa, specialising in digital investigations, including open source, and the tools and methodologies that enable clients to combat cybercrime, leaks of confidential information, counterfeiting/illicit trade and cryptocurrencies.

Benedict is now the global lead for technology and innovation, continuing to develop proprietary tools and techniques for investigations, particularly around social media analytics and blockchains.

Prior to joining Kroll in 2005, Benedict spent 12 years producing investigative television programmes for the BBC and Channel 4. He was also nominated twice for Channel 4's Royal Television Society (RTS) Best Journalism Awards for programmes on Northern Irish terrorism and Combat 18.

He has extensive experience helping clients tackle a variety of complex issues, combining appropriate technology with Kroll's global team of investigative experts to achieve efficient, effective results.

Notable cases led by Benedict include a pan European effort to disrupt illicit trade in refrigerant gases for the European Chemical Council, using a combination of technology, controlled buyer interactions and site visits for maximum impact.

Benedict led a case that thwarted a multi-million-dollar extortion attempt by a hacker who held company data, by recovering the data before it could be released. He has also identified malicious tweeters through clues in the tweet contents, deep web and Whois data, and led a team that identified and located those responsible for a \$25 million Bitcoin theft, from social media and intellectual property access clues, for law enforcement to prosecute.

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**WWL says:** *Benedict Hamilton has built an impressive expert practice spanning asset recovery, digital investigations and data crime matters.*



**Ben Johnson**  
Berkeley Research Group

Ben Johnson is a managing director in the global investigations and strategic intelligence practice based in London, and leads the forensic investigation team in EMEA. He is a forensic accountant with 20 years' experience in the field, focusing on fraud, accounting malpractice and anti-bribery and corruption issues. In the course of his career Ben has worked on some of the largest and most complex investigations and disputes globally. Ben has extensive experience in acting for regulators and enforcement agencies, which enables him to provide valuable insight to private sector clients facing regulatory oversight.

Ben has led multiple investigations on behalf of accountancy regulators into major accounting scandals in the UK and other jurisdictions. He also led a team of forensic investigators assisting the attorney general's office and the police of a Southern European country investigating potential crimes in the country's banking sector.

In addition to his investigations experience, Ben has authored expert reports on issues relating to fraud, corruption and misapplication of accounting standards in court proceedings, regulatory proceedings and international arbitration; and he has provided oral expert testimony regarding global anti-bribery and corruption standards. He is also experienced in advising companies on their compliance processes, in particular anti-bribery and corruption measures, anti-fraud procedures including procurement and sanctions compliance procedures.

He has experience across a range of industry sectors, in particular: financial services; energy; software; IT and telecoms; support services; construction and engineering; and retail.

He is the deputy chairman and an executive board member of the Academy of Experts, the leading body for the promotion of standards for expert witnesses.

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**WWL says:** *Ben Johnson impresses market sources with his notable experience in asset tracing in a diverse range of sectors, including financial services, technology and oil and gas.*



**Julian Jones**  
Alvarez & Marsal

Julian Jones is a managing director and a member of the executive committee of Alvarez & Marsal's disputes and investigations practice, based out of its London office. He brings more than 20 years of accounting experience, with over 18 years of specialist experience in financial investigations and disputes and has served both advisory and expert witness-related roles.

Mr Jones has worked on investigations throughout the UK, Europe, the US and the Middle East for lawyers, public and private sector clients, governments and regulators. Mr Jones brings significant experience in conducting confidential reviews, working either independently or in conjunction with a company's internal counsel. He has also provided expert opinions and given evidence on the assessment of loss, and has investigated allegations of bribery and corruption in connection with procurement managers, lawyers and accountants, bank officers, sports clubs, shipping agents, trustees of pension funds, and managing directors of both quoted and unquoted companies.

Mr Jones has acted in many high-profile cases including leading A&M's investigations in connection with the bankruptcy of Lehman Brothers and providing evidence in connection with several major High Court disputes related to Lehman Brothers intercompany relationships and the working practices between entities. He also investigated several issues linked to Lehman's structured transactions group and assisted the team leading the wind-down of those structures; analysing multiple pieces of financial information on behalf of a government in order to trace and identify worldwide assets of the former rulers of one of the Arab Spring countries; acting for various UK regulators in investigating the work of other accountants in several high profile matters; assisting attorneys to Citibank in an action arising from the collapse of Parmalat; working on behalf of financial regulators in analysing various boiler room and Ponzi scheme frauds to identify funds flows.

**Continued overleaf**

## England



**Valery Knyazev**  
Kroll

Valery Knyazev is a managing director at Kroll. Valery has over 25 years of professional experience and has been involved in forensic accounting and financial expert engagements in the UK, Russia, CIS region, and in emerging markets.

Valery has been actively involved in a wide range of matters including commercial and shareholder disputes quantifying damages and valuing business interests, investment treaty claims, transaction-related disputes, loss of profit claims, insurance and reinsurance claims, financial investigations and disputes arising out of accounting and financial irregularities reporting on alleged fraud transactions and asset misappropriation.

Valery has issued reports and testified in arbitration proceedings under LCIA, SCC, ICC and ICSID rules, and in state courts, on many occasions.

Valery has first-hand experience in business, accounting and financial practices in emerging markets and the CIS region. He has provided services in civil and criminal proceedings, and his reports have been served in state court proceedings in Russia, Cyprus, British Virgin Islands and the UK. He has advised clients in a wide range of industries including construction, financial services, manufacturing, mining, oil and gas, real estate, telecoms and others.

Valery is a fellow of the Association of Chartered Certified Accountants and a Certified Fraud Examiner. He has received additional professional education in business valuation. He has a high degree in economics, and a high degree with honours in engineering.

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**WWL says:** *Julian Jones garners widespread plaudits thanks to his "strategic and tenacious approach" in "some of the largest insolvency and asset tracing cases".*



**Gervase MacGregor**  
BDO LLP

Gervase is the head of international advisory, risk and quality at BDO LLP. Gervase is one of the most experienced accounting expert witnesses in the United Kingdom and has extensive experience of international arbitrations. He has worked on cases in London (LCIA and ICC), Stockholm (SCC), Geneva (ICC), Paris (ICC, ICSID), Zurich (ICC, ad hoc Cantonal) and Rotterdam (NAI). He has also worked on cases before the Court of First Instance of the European Communities, the High Court in London, the Copyright Tribunal and the Restrictive Practices Court. He has acted as expert witness in hundreds of legal actions and has given oral evidence 73 times.

In 1997, he started working as an external adviser to the United Nations Compensation Commission in respect of compensation claims against Iraq arising from its invasion of Kuwait in 1990. He considered a large number of claims in the oilfield and related energy sectors and was a lead adviser in respect of the Kuwait oil sector's US\$23 billion claim for compensation following the blowing up of its oil wells, plus a number of other claims in upstream and downstream operations, and oilfield capital expenditure in Kuwait, Saudi Arabia, the PNZ between Kuwait and Saudi Arabia (both onshore and offshore) and Jordan.

He is currently sitting as an arbitrator in an SCC arbitration and has acted on many occasions as the independent expert in expert determinations.

He is the author of various books, including *Expert Accounting Evidence, Solicitors Accounts and Surveyors, Architects and Estate Agents*. He has also written numerous articles for *Accountancy* and other technical publications.

His main areas of expertise are in the field of natural resources, particularly oil and gas claims, state/operator disputes, in takeover disputes, acting on regulatory matters and in valuing companies and damages.

Prior to joining BDO he worked as a petroleum geologist in the North Sea, Australia and West Africa.

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**WWL says:** *Valery Knyazev receives comprehensive endorsements for his asset recovery expertise, and possesses a "good reputation for matters related to fraud investigations".*





**Karen Mura**  
FRP Advisory Trading Limited

He has investigated and reported on the affairs of the MG Rover Group and Phoenix Venture Holdings on behalf of the secretary of state and DTI.

His experience includes acting as an accountant instructed by the UNCC to advise panels on determination of claims against Iraq arising from the Gulf War (1990–1991); acting as an expert for the MCPS-PRS Alliance in the Copyright Tribunal relating to online music; acting in relation to loss of profits (among other issues) arising from the takeover of ERF by MAN (2001–2007, instructed on behalf of MAN); acting as an expert witness on behalf of the director general of fair trading in respect of the removal of resale price maintenance on OTC medicines; acting for the UK energy regulator on the accounting disclosures by the large six energy companies; and monitoring trustee for competition regulators.

Karen is a director in FRP Advisory's forensic services team in London. She has a background in both external and internal audit and has specialised in forensic accountancy since 2012.

Karen has experience of investigations in a variety of contexts. She has drafted affidavits in support of freezing orders and has conducted investigations into potential director misconduct, including bringing claims under the Insolvency Act 1986. She has performed complex funds tracing exercises across multiple bank accounts, applying different tracing rules as appropriate. Karen also has experience of investigating allegations of accounting manipulation, such as revenue recognition, pre-payments, accruals and inventory; fraudulent invoicing; bribery; corruption; and money laundering.

Karen's disputes experience includes supporting party-appointed experts, single joint experts and expert determiners as well as assisting clients in an advisory capacity. She has worked on matters under the ICC and LCIA arbitration rules, as well as commercial disputes in the High Court. Karen's recent dispute cases include sale and purchase agreement disputes, lost profits calculations, valuations, professional negligence claims, consequential losses, unfair prejudice claims and breach of contract claims.

Karen's work covers a variety of industries, including financial services, manufacturing, technology and automotive.

Karen is a fellow of the Association of Chartered Certified Accountants (FCCA) and a member of the Association of Certified Fraud Examiners (ACFE). She is also a fluent French speaker.

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**Zoë Newman**  
Kroll

Zoë Newman is a regional managing director and global co-head of the financial investigations practice, based in London. Zoë leverages over 20 years of experience working across Eastern Europe, the Commonwealth of Independent States (CIS) and the Middle East and has led numerous international cross-border investigations. These investigations required the tracing of complex fund flows, dissection of corporate structures and assessment of the integrity of transactions to support both civil and criminal asset recovery proceedings and disclosures to regulators.

Zoë's extensive experience includes advising emerging and frontier market banking regulators on systemic issues relating to distressed banks, the integrity of their capital and the identification of abuse of the financial system by the banks' shareholders and senior management. She has significant expertise in advising both government and corporate clients and their counsel in critical matters concerning the prevention, detection and investigation of fraud and corruption and associated money-laundering mechanisms and related asset recovery strategies.

She regularly presents to boards, regulators and government bodies on how best to approach and structure financial investigations into some of the most sensitive issues they face.

Further, Zoë has led complex, multi-jurisdictional investigations on behalf of corporates subject to various localised bribery and corruption legislations.

Zoë has overseen several external asset recovery investigations on behalf of multinational corporates whose employees were subject to targeted efforts by organised crime to convince them to misappropriate millions of dollars from the organisations.

She has also assisted high-net-worth individuals facing allegations of money laundering by regulators, providing expert evidence by forensically tracing origins of wealth and deposits frozen in accounts subject to restraint orders.

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**WWL says:** *Gervase MacGregor is a highly distinguished expert who combines a deep knowledge of accountancy and valuation with long experience acting as an independent expert in court.*

**WWL says:** *Karen Mura is "incredibly talented and easy to work with", report interviewees. She adeptly handles domestic and international asset recovery work in fraud, bribery and corruption cases.*

**WWL says:** *Zoe Newman possesses "huge experience in the field" and "regularly works on significant cross border matters". "She is energetic, driven and has a great strategic mind."*

## England



**Stephen Peters**  
BDO LLP

Stephen is a forensic accounting partner at BDO LLP with some 20 years of diverse experience in investigations, litigation matters and international arbitration. He is the UK's representative and key player in BDO's global forensic leadership group. Stephen has led numerous large multinational teams in major international financial investigations. He has also been involved in expert witness assignments, both litigation in court and arbitrations (LCIA, ICC, ICC and ICSID) dealing with issues such as breach of contract and loss of profits, acquisitions and disposals disputes, minority shareholder and joint venture disputes, insurance claims, valuations, accounts interpretation, directors' disqualifications and intellectual property matters.

Stephen has significant experience of contentious insolvency matters and is the forensic lead for this specialist area. He works alongside insolvency practitioners in a number of roles, including as expert accountant, as adviser in investigations to follow cash as well as the tracing and recovery of non-cash assets.

Prior to joining BDO, Stephen worked in the forensic services practices at the largest global firms and specialist consulting companies, where he was involved in international investigations and large-scale litigation assignments. Stephen also spent three years working for an international firm of chartered loss adjusters dealing with loss of profits and investigating suspected fraudulent insurance claims.

Stephen graduated with honours with a BSc degree in civil engineering from Aston University, Birmingham. He is a fellow of the Institute of Chartered Accountants in England and Wales and has a postgraduate certificate in fraud risk management from John Moores University, Liverpool.

Over the years, Stephen has led very high-profile assignments. His main areas of industry expertise are in the fields of natural resources (particularly mining), automotive, construction and engineering, aerospace and sports.

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**WWL says:** *Stephen Peters earns acclaim for his extensive experience advising on sophisticated asset recovery claims, forensic investigations and financial disputes.*



**Gavin Williamson**  
AlixPartners UK LLP

Gavin is a managing director in AlixPartners' UK forensic practice based in London. He is a chartered accountant and certified fraud examiner, specialising in forensic accounting investigations on behalf of corporate and institutional clients. His practice ranges from the investigation of white-collar crime, financial fraud, theft and bribery, to wider forms of employee and institutional misconduct such as confidentiality breaches and conflicts of interest.

Gavin focuses on complex multi-jurisdictional fraud investigation and asset-tracing and works closely with legal counsel to address increasingly sophisticated and elaborate methods of money laundering. Gavin's experience includes tracing misappropriated funds through offshore corporate entities, UK, US and Russian property, and high-value investment commodities. Analysis and evidence prepared by Gavin has supported applications for numerous freezing, search and disclosure injunctions in matters in front of English courts.

Gavin is based in London but works extensively overseas. He has conducted major investigations in Switzerland, Spain, Turkey, Ireland, Middle East/North Africa, Eastern Europe, and Central and East Asia.

Gavin has been involved in supporting organisations in a wide range of industry sectors, from not-for-profit, retail, and energy and resources, to construction, property and manufacturing. Gavin has also worked extensively for clients in the financial services sector, including insurance companies, hedge funds, banks and sovereign wealth funds. His financial services experience encompasses sanctions, anti-money laundering and fraud investigations. He has reported to the UK's Serious Fraud Office, and US and European prosecutors and law enforcement agencies on behalf of banks and other organisations.



## Keith Williamson

*Alvarez & Marsal*

Gavin has a special interest in the use of technology in the investigation of fraud and corruption, and asset tracing. He has presented widely on innovations in forensic technology and their practical application to investigation and disclosure. In an environment in which white-collar criminals and fraudsters are ever more sophisticated, effective investigation requires imaginative solutions. Gavin's targeted use of technology has identified critical evidence in numerous investigations, from deleted and recovered SMS messages, Bloomberg messages, cloud-based data storage and apparently encrypted, secure messaging apps.

Gavin has presented to industry and corporate audiences on various topics relating to the prevention, detection and investigation of fraud, bribery and corruption and is the author of a number of industry news alerts and publications including "The Role of Forensic Accountants in International Investigations" published by *the International Law Review*, 2016, and "Multi-Jurisdictional Corporate Investigations: Project Management, Coordination and Control" published by *International Comparative Legal Guides*, 2017. Gavin has an honours degree from Queen's University Belfast and a doctorate from the University of Dundee, both in civil engineering. He is a fellow of the Institute of Accountants in England and Wales, and a member of the Fraud Advisory Panel.

Keith Williamson is a managing director with Alvarez & Marsal based in London who also leads the firm's Disputes and Investigations team in Hong Kong and China. He brings more than 25 years of forensic and investigative accounting experience (including 12 years in Asia), specialising in investigations of fraud, corruption (US FCPA / UK Bribery Act) and regulatory issues, asset tracing and recovery (including cryptocurrency), and litigation support and expert witness services for disputes.

He has presented evidence and been cross-examined in legal proceedings relating to forensic accounting matters.

Most recently at A&M, Mr Williamson has been investigating allegations of US FCPA violations in China and the Asia-Pacific region, identifying and tracing cryptocurrency transactions in financial frauds and disputes, performing forensic accounting reviews of alleged fraudulent activity in Hong Kong, China, Singapore and Malaysia, performing an investigation and financial restatement exercise for the Asia operations of a listed European company, acting as a Compliance Monitor for a Chinese State-Owned Enterprise on behalf of a Multilateral Development Bank, leading an anti-money laundering review of a Macanese institution, and conducting investigations of alleged fraud and corruption in the China operations of multi-national pharmaceutical companies.

Before joining A&M, Mr Williamson spent six years with AlixPartners in London, most recently serving as managing director, conducting investigations and anti-corruption compliance reviews and providing dispute services across Europe, Africa and the Middle East. He also spent 10 years with Deloitte's forensic and dispute services team, including three years working in their Hong Kong office.

Mr Williamson earned a bachelor's degree in law from the University of Birmingham. He is a member of the Institute of Chartered Accountants in England and Wales and the Hong Kong Institute of Certified Public Accountants.

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**WWL says:** *Gavin Williamson is a highly skilled expert in Asset Recovery, specialising in white collar crime, bribery and other forms of misconduct.*

**WWL says:** *Keith Williamson has "an excellent reputation" and is heralded as a go-to practitioner for recovering a wide range of assets, including cryptocurrency.*

## Hong Kong



**Bruno Arboit**  
Kroll

Bruno Arboit is a managing director in the Hong Kong office and leads the Restructuring and Disputes practice in Greater China. Bruno began his accountancy career in Australia and has more than 30 years' experience, predominantly in the corporate recovery, forensic accounting and litigation support area, including 11 years working with KPMG both in Australia and Hong Kong. He has lived and worked in Hong Kong for over 24 years.

Prior to joining Kroll, Bruno was the founder and managing partner of Zolfo Cooper Asia, which was acquired by Duff & Phelps (now trading as Kroll) in January 2019. Bruno has considerable experience in acting for both directors and creditors of companies facing financial difficulties and has undertaken numerous special investigations and business reviews involving the assessment of financial viability and the formulation of recovery strategies. His work experience also includes providing expert opinion in shareholder, commercial and matrimonial disputes, valuations and fraud investigations.

Bruno is a qualified Chartered Accountant, a fellow of the Hong Kong Institute of Certified Public Accountants (HKICPA), holder of the HKICPA Specialist Designation in Insolvency accreditation, a Fellow of CPA Australia, a member of the Australian Restructuring Insolvency and Turnaround Association and a Certified Fraud Examiner. He is an experienced insolvency practitioner, having undertaken numerous court appointments, and has written a number of published articles on corporate recovery related matters, including the operation of insolvency law in Hong Kong and the PRC.

Positions previously held by Bruno include: member of the Standing Committee on Company Law Reform as appointed by Financial Services and the Treasury Bureau of the Government of the Hong Kong Special Administrative Region; Chairman of the HKICPA Restructuring and Insolvency Faculty Executive Committee; board director of INSOL International, the International Association of Restructuring, Insolvency and Bankruptcy Professionals; and director and presenter for all insolvency courses administered by the HKICPA.

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**WWL says:** *Bruno Arboit attracts a plethora of recommendations from peers, on account of his impressive expert practice spanning asset recovery, disputes and forensic accounting.*



**Cosimo Borrelli**  
Kroll

Cosimo Borrelli is the leader of Kroll's Asia Pacific and the Caribbean restructuring practice and a leading restructuring and insolvency practitioner in Asia and internationally. He is a Chartered Accountant with over 30 years of experience in forensic and financial investigations, accounting, valuation and corporate recovery.

Cos is renowned in the areas of forensic accounting, money laundering investigations, investigations of banking frauds, financial statement frauds, asset diversion schemes and director and auditor negligence, and resisting improper enforcement of security. These matters often involve the tracing, locating and realisation of significant assets.

Cos' assignments frequently require him to investigate, form an opinion and give evidence before courts, tribunals and regulators in numerous jurisdictions, including Hong Kong, PRC, Singapore, the United States, the United Kingdom, Cayman Islands, British Virgin Islands, Bermuda and the Netherlands and Netherland Antilles.

Cos' strong investigation and forensic background plays a key role in the analysis and execution of restructuring and associated assignments. His wealth of commercial experience means he is well suited to establishing and implementing solutions to complex problems and disputes.

Cos is also well regarded for his work as an independent director to listed companies internationally. He is a member of accountancy, restructuring and insolvency professional institutes and associations in Hong Kong, Singapore, Australia and New Zealand. He is frequently appointed as liquidator, provisional liquidator and receiver by Courts in Hong Kong, Singapore, Cayman Islands, British Virgin Islands and Bermuda. He was awarded the Hong Kong Institute of Certified Public Accountants' specialist designation in insolvency, SD (Insolvency).

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**WWL says:** *Cosimo Borrelli is identified by peers as a key name in Hong Kong when it comes to asset recovery. He brings over 30 years of experience to clients' matters.*



**Gwynn Hopkins**  
Perun Consultants

Gwynn Hopkins is the founder and managing director of Perun Consultants, based in Hong Kong.

Having spent over 20 years working between Hong Kong, the Cayman Islands, the British Virgin Islands and the United Kingdom, Gwynn Hopkins has worked as an insolvency practitioner and forensic accountant on a wide range of local and cross-border engagements and has proven track record in dealing with cases involving complex litigation or with contentious matters to resolve.

Many of Gwynn's engagements have related to companies affected by serious fraudulent conduct and involved significant forensic accounting and asset tracing work. He also has extensive experience in valuation of businesses – particularly in cases relating to shareholder or joint venture disputes – and quantum dispute matters.

Gwynn has been instructed as an expert witness in a range of court cases, and served as a consulting expert in arbitration proceedings, dealing with valuation and quantum of damages disputes.

He also provides advice in non-contentious matters such as commercial due diligence, MBO pricing, and valuation advice for restructuring projects.

Having led teams for many years as a partner in Hong Kong and the Caribbean, Gwynn has a thorough understanding of both the onshore and offshore aspects of appointments, and how to efficiently undertake multi-jurisdictional engagements.

Gwynn is a Fellow of the Association of Chartered Certified Accountants, a Certified Public Accountant (Hong Kong), and a Certified Fraud Examiner.

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**Edward Middleton**  
Alvarez & Marsal

Edward Middleton is a managing director with Alvarez & Marsal's restructuring group in Hong Kong. He brings more than 20 years of experience working throughout Asia.

Mr Middleton's notable assignments include: serving as lead liquidator of Lehman Brothers' operations in Asia; leading the financial restructuring of the state owned Vietnam Shipbuilding Co., Ltd (Vinashin) via a UK scheme of arrangement; leading the financial restructuring of China's Evergrande Real Estate Group; and acting as financial adviser to CIC in the restructuring of Bumi Resources in Indonesia.

Prior to joining A&M, Mr Middleton served as a managing director at Houlihan Lokey, where he was co-head of its Asian Financial Restructuring Group. This position followed a long tenure as a partner of KPMG China, where he led its restructuring and insolvency business in China and the Asia-Pacific region for 10 years.

Mr Middleton earned a bachelor's degree in economics and politics from the University of Manchester. He is a Fellow of the Hong Kong Institute of Certified Public Accountants, of the Association of Chartered Certified Accountants and of INSOL International, and is a member of International Insolvency Institute.

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**WWL says:** The "knowledgeable" Edward Middleton "unfailingly demonstrates the ability to sift through the chaff of extraneous business matters".



**Neill Poole**  
Ankura

Neill Poole is a senior managing director in Hong Kong, and has worked in Asia for over 19 years. He has accumulated extensive regional experience in dispute services, forensic accounting and financial investigations. Prior to relocating to Asia from the United Kingdom, Neill trained as a chartered accountant on the audit team of a Big 4 accountancy practice and, soon after qualifying in 1988, specialised in forensic accounting.

Neill has been involved in a number of complex and high-profile dispute and investigations cases in the Asia region and elsewhere and has given expert accounting witness evidence on more than 20 occasions in tribunals in Hong Kong, Korea, Malaysia, Singapore and the United Kingdom.

He is regularly called upon to carry out investigations into fraud and corruption, trace assets and act as an expert witness to opine on claims for losses. Neill is typically required to assess loss of profit claims and business valuations and advise on the technical accounting issues arising in disputes. Much of his work is carried out in the context of international arbitrations seated in Asia and elsewhere.

Neill has a Bachelor of Arts (Hons) degree in economics. He is an associate of the Institute of Chartered Accountants in England and Wales, a fellow of the Hong Kong Institute of Certified Public Accountants, a member of the Academy of Experts, a member of the Expert Witness Institute, a certified fraud examiner and an associate member of the Chartered Institute of Arbitrators.

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**WWL says:** Neill Poole is held in high esteem by respondents thanks to his "clarity of his opinion, common sense approach, willingness to get into details and persuasiveness with the tribunal".

## Singapore



**Stefano Demichelis**  
Kroll

Stefano Demichelis is a managing director in the forensic investigations and intelligence practice and leads the financial investigations team for Southeast Asia. With over 20 years of experience in fraud investigations, Stefano advises clients on preventing, detecting, and investigating fraud. Passionate about the innovative application of data analytics to improve the efficiency and effectiveness of risk mitigation, Stefano has developed tailored fraud detection tests, OSINT techniques and established data mining techniques to facilitate and conduct fraud investigations across various sectors.

Before joining Kroll, Stefano worked at TNT in the Netherlands as an international auditor before being appointed as investigations audit manager, responsible for carrying out fraud investigations on behalf of the TNT Audit Department.

Notable cases led by Stefano include an asset recovery investigation to recover USD 270 million of stolen funds. He also managed a large project in Mongolia on behalf of the Central Bank concerning the capital increases of six Banks. Stefano has conducted several complex internal investigations, including an analysis into FOREX fixing allegations on behalf of the Malaysian Regulator, and an Anti-Money Laundering remediation exercise for the largest private sector bank in Bangladesh, helping them build an effective risk-based platform and transaction monitoring system.

Stefano also has vast experience helping clients effectively tackle bribery and corruption risk. Notable assignments include co-managing an investigation into dealings between Norsk Hydro and its consultants around the world to identify potential breaches of Foreign Corrupt Practices Act (FCPA) rules prior to Statoil's acquisition of Norsk Hydro's Oil and Gas business.

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## United Arab Emirates



**Peter Pender-Cudlip**  
GPW

Peter Pender-Cudlip is a senior managing director of J.S. Held. Peter has some 20 years of experience in global investigations, asset-tracing and enforcement. During that time, he has acted for sovereign entities, major corporations, financial institutions, litigation funders and law firms across a wide range of global and regional disputes. Peter is ranked by WWL as a leading expert for both Asset Recovery and Investigations 2022, won Lexology's 2021 Client Choice Award for Asset Recovery in the UAE and Advisory Excellence also selected Peter as its recommended expert for Asset Recovery in the UAE.

Peter studied law at Oxford University, is a qualified solicitor and was a former banker in Schroders' debt advisory team. Case highlights include global asset tracing and enforcement assignments on behalf of investors enforcing arbitration awards against sovereigns and/or state-owned entities; numerous global and regional asset investigations on behalf of major corporations and financial institutions; multi-jurisdiction fraud investigations; recovery actions for insurers, banks and their legal teams resulting from losses incurred in the commodities and other sectors; acting for liquidators and others in recoveries against former company shareholders and directors and asset due diligence and enforcement on behalf of litigation funders.

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**Jacqui Record**  
Ankura

Jacqui Record is a senior managing director at Ankura heading the disputes & investigation practice for EMEA with expertise in both investigations and disputes. She is a UK chartered accountant (Fellow of the ICAEW) and has more than 25 years of broad forensic investigation and litigation experience mainly within the Big 4 across the UK, Europe, Middle East and Africa. She has been based in Dubai, Middle East for the past eleven years.

As a forensic accountant, she has managed multi-faceted investigations for a wide variety of government, parastatal and commercial clients covering both financial and non-financial services sectors. She has worked on some of the largest global forensic investigations reporting to the US DOJ and other international government regulatory bodies. She has had a particular focus on sanctions, shareholder, oil & gas, construction/real estate and JV/distributor investigations.

Her investigations utilize the latest forensic technology and asset recovery specialists coupled with a deep understanding of people and accounting issues. She is has testified more than 70 times in both criminal and civil matters in a wide variety of forums. She has also been appointed as a local senior court-appointed expert in the Middle East on high-value fraud matters assisted by her Arabic team and an expert assessor on a high-profile government fraud investigation. As such she is uniquely positioned to manage the investigation from identifying the initial risk factors through to financial statement reconstruction, asset recovery and criminal prosecution working across jurisdictions and criminal and civil actions to arrive at the best outcome for the client.

**WWL says:** *Stefano Demichelis is identified as a leading name in the asset recovery space, whose "in-depth experience is truly an asset".*

**WWL says:** *Peter Pender-Cudlip is "an absolute stand out of the asset recovery expert market", with peers saluting his "ability to recover assets in extremely complex situations".*

## USA • Florida



**Robert Lindquist**  
Sequor Law

Some examples of her key investigations include investigations relating to major high profile frauds. Also various construction / real estate investigations including assessing misappropriation of cash-flows and financial statement reconstruction, parastatal investigations relating to fraud and misappropriation at senior levels and sanctions investigations including reporting to the DOJ.

Bob Lindquist, director of forensics at Sequor Law, is focused on the assessment and execution of financial investigations based upon his analytical ability, intuition and knowledge of fraud gained from 40 years of domestic and international investigative cases.

Lindquist's extensive case experience includes many high-profile investigations on behalf of corporations and governments in the USA, Antigua, Austria, Brazil, Canada, Grenada, Guatemala, Hong Kong, Ivory Coast, Jamaica, the Netherlands, Malawi, Trinidad, Romania, St Lucia, Switzerland and the UK. He has obtained courtroom experience through expert witness testimony on over 60 occasions, and attendance with counsel at trials and depositions. Lindquist is the author of Accounting as an Investigative Aid; and co-author Fraud Auditing and Forensic Accounting and The Accountant's Handbook of Fraud & Commercial Crime.

Prior to joining Sequor Law, Lindquist was senior partner at Lindquist Forensics for some 20 years; before this he spent three years as principal at PricewaterhouseCoopers in Washington, DC. He is regent emeritus at the Association of Certified Fraud Examiners.

Lindquist was recognised for his professional contributions via election as a fellow of the Institute of Chartered Professional Accountants of Ontario; and election to the board of regents, and later as chair, of the Association of Certified Fraud Examiners in Austin, Texas.

Lindquist has conducted many presentations on financial crime at fora including the IBA Conference in Cancun; the International Money Laundering Conference in Montreal; the ABA White-Collar Crime Conference in San Francisco; and the Pacific Rim Money Laundering and Financial Crimes Conference in Vancouver. His presentations, whose titles need no explanation, include "Lack of Ethics and Poor Controls = Corruption", "The Mindset of Corruption: A Case Study in Greed", "Detecting Fraud and Non-Compliance", "What to Expect From Your Forensic Accountant" and "Facts Beyond the Numbers: Forensic Accounting."

In November 2011, The World Bank published The Puppet Masters: How the Corrupt Hide Stolen Assets Using Legal Structures and What to Do About It. Bob Lindquist was an adviser in what the Bank described as the "investigators' project", acting as a source for facts and opinions.

In 2019, Lindquist advised an NYSE public company that had purchased a company in 2014 and later learned of the false financial representations that led to an arbitration award in 2019; Lindquist worked to determine the whereabouts of the "purchase funds", being some C\$60 million traced to recover assets. In 2017-2018 advised a liquidator in Chile in relation to the alleged Ponzi scheme of Alberto Chang Rajii, dubbed "the Chilean Madoff", to determine the whereabouts of the investors' funds totalling some \$201 million that were transferred through eight countries over six years.

In 2015, Lindquist acted on behalf of the plaintiff to conduct a study of the \$1.5 billion in disbursements, flowing from a contract with the US government to deliver fuel to troops in Iraq, among domestic and foreign bank accounts for the years 2006 to 2010. This revealed a parallel disbursement structure between the USA and Europe/the Middle East and to identify potential assets for recovery related to the targets.

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**WWL says:** Jacqui Record is credited by peers and clients alike for her deep asset recovery expertise, with sources highlighting her as "an excellent practitioner" in the market.

**WWL says:** Robert Lindquist is a leading name in the US market, who has over 40 years of experience with domestic and international asset recovery matters.

## USA • Florida



**Barbara Miranda**  
*Sequor Law*

Barbara Miranda, the director of investigations at Sequor Law, focuses her practice on domestic and international asset tracing and recovery investigations, as well as fraud, corruption, domestic and international judgment enforcement litigation.

Prior to joining Sequor Law, Barbara worked for an international investigative firm as a licensed investigator conducting and overseeing asset search, due diligence, corruption, country risk, patent infringement, competitive intelligence, location and surveillance investigations. Barbara also conducted anti-money laundering compliance reviews in the USA and Latin America and assisted in drafting and implementing anti-bribery compliance programmes for US and Latin American companies in the wake of identified FCPA or other related violations.

Barbara is a native Spanish speaker and is fluent in English. She has extensive experience working with an international client base.

Barbara is a magna cum laude graduate of the Florida International University College of Law. She was on the Dean's List, a recipient of Congressional Hispanic Leadership Institute (CHLI) first generation scholarship and a member of the FIU Law Review. Barbara was also an intern to the Honorable Michael A Genden, Eleventh Judicial Circuit, Miami; and the Honorable Robert N Scola Jr, United States District Court, Southern District of Florida. She graduated cum laude with a bachelor's degree in political science and a minor in psychology from Florida International University and was also on the Dean's List.

Barbara is admitted to practise in all Florida state courts, as well as in the United States District Court for the Southern, Middle and Northern Districts of Florida, and the US Court of Appeals for the Eleventh Circuit. Barbara is also a current member of the international law section of the Florida Bar and the Association of Certified Fraud Examiners (ACFE).

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**WWL says:** *Barbara Miranda has built a top-tier asset recovery practice, with sources confirming that it is "a great pleasure working with her".*

## New York



**Ernest Brod**  
*Brod Global Intelligence*

Ernest Brod is a managing director with Alvarez & Marsal Disputes and Investigations in New York and leads the firm's business intelligence practice. Mr Brod has extensive experience in applying cutting edge forensic techniques to corporate investigations and providing in-depth business intelligence services to clients around the world.

Mr Brod is credited with groundbreaking work in applying a variety of investigative tools on behalf of companies engaged in litigation, global asset searches, enhanced due diligence and in corporate contests and transactions. In 30 years as an investigative and intelligence consultant, Mr Brod has worked with the country's leading law firms, corporations and financial institutions. His efforts helped the field of business investigations gain acceptance from corporate America and prominent law firms.

Mr Brod has uncovered assets around the world of borrowers who owe hundreds of millions of dollars to the four systemic Greek banks. He led the search for assets of the government of Venezuela and for Baby Doc Duvalier's pirated assets on behalf of the government of Haiti. According to *Who's Who Legal: Asset Recovery 2015*, Mr Brod "excels in tracing hidden assets".

Mr Brod is widely recognised as an authority on shareholder activism, proxy contests and hostile takeovers. By looking for hidden issues within companies, as well as insufficient disclosure or misrepresentation by their principals, his investigative work has helped clients reduce the risk of fraud, Foreign Corrupt Practices Act (FCPA) issues, and Anti-Money Laundering (AML) and terrorism concerns. He has presented his "Do's and Don't's of Corporate Investigations" program to numerous law firms and corporate law departments. He has also written and lectured extensively on dotcom fraud, hostile takeovers, investigative due diligence, doing business in Asia, and litigation intelligence.

Prior to joining A&M, Mr Brod led the business intelligence practice at Navigant and was a director in the forensic and dispute services practice for Deloitte FAS. Earlier, he spent 17 years with Kroll as one of the leaders of its investigation and intelligence business, and was a founder and CEO of Citigate Global Intelligence. Early in his career, he served for five years as an attorney/investigator with the Federal Trade Commission.

Mr Brod earned a BA from Columbia College and a JD from Columbia Law School.

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**WWL says:** *Ernest Brod has a sterling practice with "an emphasis on corruption, misconduct and regulatory investigations". One source adds, "His ultimate work product is always well organised and on-point."*





**Glenn M Pomerantz**  
BDO USA LLP

Glenn Pomerantz leads the firm's global forensics practice with 38 years of forensic accounting, auditing and consulting experience. Mr Pomerantz provides litigation and dispute advisory, fraud investigation and anti-corruption compliance, and due diligence services to organisations and their counsel.

Coordinating with BDO practice leaders around the globe representing BDO's global network of 1,700 offices in 164 countries, Mr Pomerantz organises and oversees international resources on cross-border matters to serve the needs of the firm's multinational clients. He has significant experience in anti-corruption compliance and investigative matters in emerging and developed markets as well as the asset tracing and asset recovery aspects of these matters. He also has significant investigative and compliance experience in matters involving embezzlement, theft, Ponzi schemes, fraudulent conveyances and financial reporting fraud. His dispute resolution experience includes providing expert witness testimony and consulting services in connection with complex economic damages across a range of disputes in domestic and international venues. Mr Pomerantz has served as a court-appointed umpire and referee, and as a neutral arbitrator.

He frequently publishes and presents on forensic accounting and fraud topics, including corporate governance, fraud prevention, economic damages, risk assessments and insurance claims. Mr Pomerantz holds certifications as a certified public accountant and a certified fraud examiner, and is certified in financial forensics.

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**WWL says:** *Glenn Pomerantz is a highly respected name in the US asset recovery market, with peers saying he is "a key forensic specialist with whom it is always a pleasure to work".*



**Geoff Varga**  
Kroll

Geoff Varga is a managing director within Kroll's Restructuring group and is primarily focused on contentious and non-contentious restructuring and insolvency matters emanating from offshore financial centers. Geoff has over 25 years of public practice experience, with a focus on financial restructurings, insolvency (liquidations, receiverships, bankruptcies), due diligence engagements, litigation support and forensic investigations.

He has broad international engagement experience which he acquired while working in Canada, New Zealand, the Cayman Islands and the United States. Geoff has completed numerous insolvency/restructuring engagements on behalf of lenders, company management, creditors and shareholders. Industries covered have included asset management (hedge funds, PE funds, SPVs and offshore holding companies), energy and mining, transportation, technology, hospitality and real estate.

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**WWL says:** *Geoff Varga possess over 30 years' experience advising domestic and international clients on complex fraud investigations.*

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An asterisk denotes practitioners who have profiles in the preceding pages.

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Only specialists who have met independent international research criteria are listed.

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# COMPETITION | *Economists*

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# COMPETITION | *Economists*

In this chapter, WWL presents 458 of the world’s leading competition economists. They have distinguished themselves in advising and testifying on a wide range of competition and antitrust issues including merger reviews, cartel investigations, and abuse of dominance matters among others.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual lawyers. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## EMEA

### Global Elite Thought Leaders

**Cristina Caffarra**  
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Brussels

**Raphaël De Coninck**  
*Charles River Associates*  
Brussels

**Benoît Durand**  
*RBB Economics*  
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## LEADING FIRMS

### Compass Lexecon

**Kirsten Edwards-Warren** is lauded by sources for being a “smart and creative economist who has excellent client-management skills”.

**Jorge Padilla** receives comprehensive endorsements for his competition practice from market commentators, and has extensive experience testifying before competition authorities in the EU.

**Neil Dryden** is a respected name in the competition space and is praised as a “clever, thorough and easy to work with” economists.

**Thilo Klein** enjoys a sterling reputation among peers for his competition practice,

and offers clients the “rare combination of intellectual strength, pragmatic approach and clear language”.

**Elena Zoido** has built a top-notch practice as an economic consultant, with over 19 years of experience with economic analysis and valuation issues across Europe and the Americas.

### RBB Economics

**Benoît Durand** is a highly accomplished economist, who comes highly recommended for his “strong performance, which is excellent in all network-related economics analysis”.

**Miguel de la Mano** sits among the finest competition economists in Belgium and is described by peers as “a very skilled and knowledgeable expert” and “a great strategic thinker”.

**Adrian Majumdar** “very quickly cuts to the core of the issue and then has a real talent for presenting his work in a very convincing and straight-forward manner”.

**Francesco Rosati** receives extensive acclaim for his competition practice, which spans Phase I and Phase II merger investigations, as well as abuse of dominance matters.

Co-founder of the firm **Simon Bishop** is a pre-eminent figure in the European competition market, with over 20 years of experience with mergers, vertical restraints and market definition issues.

**Ethel Fonseca** receives widespread praise from market commentators for her work as a competition economist on merger, market abuse investigations and cartel matters.

**Bojana Ignjatovic** has built and maintained an excellent reputation as a competition economist over 20 years, thanks to her strong track record with merger, abuse of dominance and market investigations.

### Charles River Associates

**Raphaël De Coninck** is an excellent and astute economist to work with report peers, and is well-versed in a range of competition matters including merger and damages analyses.

**Lars Wiethaus** comes highly recommended by peers thanks to his outstanding work on high-value cartel, vertical restraint and transactional disputes in the space.

**Matthew Bennett** earns plaudits from respondents for his impressive track record with high-profile UK mergers, and brings experience as a former director of the CMA.

**Simon Chisholm** is renowned for his substantial experience and expertise

representing clients in their merger, market investigation and abuse of dominance matters.

**Diana Jackson** displays deep expertise in complex merger investigation matters, as well as market power issues in a range of sectors.

### Oxera Consulting

**Helen Jenkins** has forged a stellar economist practice over 25 years, with experience in issues across a broad spectrum of sectors including the energy, financial services and retail industries.

**Robin Noble** achieves widespread praise for his skill and experience in handling complex, high-profile matters for some of the world's largest tech companies.

**Matthew Johnson** is lauded by market commentators as "a knowledgeable practitioner who is a pleasure to work with".

**Gunnar Niels** is a top-tier competition economist who is highly sought after for his skill with merger issues, abuse of dominance instructions and state aid matters.

**Enno Eilts** has a standout reputation in competition economics among peers, and is experienced with follow-on damages claims in the transport, energy and ecommerce sectors.

**Avantika Chowdhury** is held in high esteem as a go-to practitioner for merger,

abuse of dominance and both horizontal and vertical agreement issues.

### Frontier Economics

**David Parker** distinguishes himself among sources for his deep competition investigation expertise in matters both in Europe and the UK.

**Zoltan Biro** is a leading figure in the competition market, with over 30 years of experience with abuse of dominance and anti-competitive practices cases.

**Julia Dietrich** is identified as a formidable competition economist in the market. Her practice spans the full range of competition issues, including merger and cartel investigations.

**Mette Alfter** enjoys considerable endorsements from peers for her work as a competition economist, which encompasses merger cases, cartel issues and damages evaluations.

**David Foster** gains impressive recommendations for his competition practice, and is sought after for his experience and skill on cases before the EU commission.

**Rachel Webster** possesses substantial experience and expertise with competition litigation and policy as an expert, and is well-versed in UK and EU market investigations, merger control matters and state aid rules.

## OTHER LEADING INDIVIDUALS

### Belgium

**Kai-Uwe Kühn** at The Brattle Group is identified by peers as one of Belgium's foremost competition economists. He has over 25 years of experience with merger, cartel damages and antitrust issues.

**Gregor Langus** of Competitionsphere is a go-to in Belgium for a host of competition issues, including damages disputes, merger reviews and antitrust investigations.

### Denmark

**Thomas Rønne** with the Copenhagen Business School is a highly respected professor, with special expertise advising on competition issues in the tech industry.

### England

Peers of **Grant Sagers** at NERA Economic Consulting "have found him to be an impressive and thorough operator, who is a pleasure to work with".

**John Fingleton** of Fingleton Associates is a standout economist in the European market,

especially when it comes to competition and consumer protection regulations.

**Amelia Fletcher** with the University of East Anglia is a formidable name among competition economists, who brings past experience as non-executive director at the FCA to her clients' matters.

### France

Toulouse School of Economics' **Jean Tirole** is a powerhouse authority when it comes to competition economics, who sits on the cutting edge of economic theory.

**David Spector** at KPMG Economics receives impressive endorsements from market commentators for his work as a competition economist, and is singled out as a leading name in the French market.

### Germany

**Rainer Nitsche** with E.CA Economics is highlighted by market commentators as one of the best competition economists in Germany,

who "consistently performs strongly on merger cases".

**Hans Friederiszick** enjoys a top-notch reputation in Germany as a competition economist, with expertise in merger, cartel and abuse of dominance matters.

### Spain

**Massimo Motta** of the Universitat Pompeu Fabra and Barcelona Graduate School of Economics sits among Spain's most respected competition economists, and has experience and expertise as the former chief competition economist of the European Commission.

**Juan Delgado** with Global Economics Group distinguishes himself as a competition economist in the Spanish market, and is highly sought after by corporations and governments for his expertise with competition policy and regulations.

### Switzerland

**Christian Jaag** with Swiss Economics receives extensive recognition for his economics expertise. And is described as an

expert who ensures “razor-sharp analytics and can explain highly complex issues simply”.

**Samuel Rutz** is singled out by peers as a consummate competition Economists in Switzerland, who brings experience as a former chief economist of the Swiss

Competition Commission to his clients’ matters.

## NORTH AMERICA

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**Dennis W Carlton**

*Compass Lexecon  
Chicago*

**Nicholas Hill**

*Bates White Economic Consulting  
Washington DC*

**Steven C Salop**

*Charles River Associates  
Washington DC*

**Andrew R Dick**

*Charles River Associates  
Washington DC*

**Mark Israel**

*Compass Lexecon  
Washington DC*

## LEADING FIRMS

### Compass Lexecon

**Dennis Carlton** is counted by peers among America’s best competition economists, with respondents describing him as a “really sharp economist”.

**Daniel Rubinfeld** is identified as a go-to competition economist in the North American market by peers. He is well-versed in merger and damages analyses in an antitrust and competition context.

**Mark Israel** is a renowned economist with impressive domestic and international experience with regulatory and litigation proceedings in the aviation, telecommunications and finance sectors.

**Benjamin Klein** is an impressive antitrust economist who brings over 25 years of experience with complex antitrust analyses, including vertical restraints matters.

**Robert Willig** has a stellar reputation among peers in the antitrust market, with considerable expertise with damages, policy and merger issues.

**Jonathan Baker** is a well-respected name when it comes to competition and antitrust matters, and has a special focus on the telecommunications sector.

### Charles River Associates

**Steven Salop** receives high praise from peers for his economics practice, which spans mergers, joint venture matters and exclusionary conduct.

**Elizabeth Bailey** is a consummate competition economist who sits among the best in the market, with peers confirming that “she’s a great economist”.

**Andrew Dick** has built a top-tier practice,

and is sought after for his experience and expertise with merger and antitrust litigation proceedings.

**Gregory Vistnes** is celebrated as a leading competition and antitrust economist, who has provided economic analyses on mergers, monopolisation issues, and price fixing matters on behalf of private parties and US federal authorities.

**Michelle Burtis** is widely applauded for her outstanding practice covering high-profile antitrust litigation issues, merger analysis and monopolisation briefs.

**Margaret Sanderson** receives effusive praise for her work advising public and private sector clients in merger, monopolisation and price fixing disputes.

**Michael Salinger** is highlighted by sources for his strong track record advising government agencies and private companies on vertical merger issues.

### Bates White Economic Consulting

**Joseph Farrell** is a renowned name in the antitrust and competition market, and brings experience as a former director of the Bureau of Economics at the FTC to his clients’ antitrust matters.

**Nicholas Hill** receives a plethora of endorsements for his “excellent” work on antitrust matters across the banking, health-care and telecommunications industries.

**B Douglas Bernheim** enjoys a sterling reputation among peers as an economist, and has enviable experience in high-profile litigation, merger and regulatory matters.

**Cory Capps** is a widely acclaimed economist among peers in north America, who

focuses on merger analysis, price fixing and exclusionary conduct matters across a range of industries.

**Michael Whinston** comes highly recommended as an economist, with enviable experience in antitrust economics, regulations and price fixing issues.

### Cornerstone Research

**Ariel Pakes** is lauded as “a brilliant economist” by market commentators, who is well-versed in pricing, consumer welfare and productivity analyses in a variety of industries.

**Timothy Bresnahan** receives wide-ranging endorsements for his practice, which is geared towards market power and competition analyses, and testifying in liability and damages issues.

**Peter Reiss** is identified as an established and respected name when it comes to industrial organisation economics. His expertise lies in price fixing in the financial services industry among others.

**Vandy Howell** is described by peers as “an incredibly smart economist, a fast learner in new areas, and just a delight to work with”.

### NERA Economic Consulting

**Lawrence Wu** enjoys an excellent reputation as an economist, thanks to his strong track record with merger analyses, price fixing and exclusionary conduct matters.

**Subramaniam (Subbu) Ramanarayanan** is appreciated and recommended as “a go-to name” for competition and antitrust economic issues.

**Michael Baye** is the consummate competition economist, with “good experience”



acting as testifying expert in merger, monopolisation and pricing disputes.

**Ramsey Shehadeh** is a well-regarded economist amongst peers in the US market, who is known for his expertise in economic policy and competition analyses pertaining to mergers.

### Berkeley Research Group

**James Langenfeld** receives endorsements

from market commentators as “a smart and very experienced” economist, who focuses on antitrust, damages and class action matters.

**David Kaplan** is singled out as a leading name in the US when it comes to antitrust economics, especially price fixing, monopolisation and damages issues.

**David Teece** is a highly respected economist, with peers and clients readily endorsing his economics practice and reporting that he

is “one of the pioneers of this industry”.

**David Scheffman** is recognised by peers as a pillar of the US antitrust and competition market, with near legendary experience at the FTC behind him.

**Cleve Tyler** receives impressive recommendations for his work on antitrust and unfair competition matters, with sources confirming that he “does an excellent job”.

## OTHER LEADING INDIVIDUALS

### Canada

**Joshua Gans** at the Rotman School of Management is a leading antitrust economist in Canada, whose focus lies in antitrust policy issues and the economic drivers of innovation.

**Renée Duplantis** of The Brattle Group wins considerable endorsements for her competition practice, and brings over 20 year of experience with merger analyses in the US, Canada and Europe to clients’ cases.

### USA

**Daniel McFadden** with The Brattle Group is recognised by commentators as a keystone of the US antitrust and competition market, and is a Nobel Prize winner in economics.

**Loren Smith** has built and maintains an enviable practice as an economist, and peers appreciate him for his “sharp, nimble mind”.

**Carl Shapiro** at the University of California at Berkeley - Haas School of Business is a legendary name in the US competition and

antitrust market, thanks to his outstanding work in the space and his peerless experience at the DOJ.

**Aaron Edlin** with the University of California at Berkeley School of Law is a top-drawer antitrust specialist, who has written extensively on exclusionary pricing, cartels and merger issues.

## LATIN AMERICA

### Global Elite Thought Leaders

**Claudio A Agostini**  
*Universidad Adolfo Ibáñez*  
Santiago

**Juan-Pablo Montero**  
*The Pontifical Catholic University of Chile*  
Santiago

## LEADING INDIVIDUALS

### Brazil

**Paulo Furquim de Azevedo** at Insper Institute and Global Economics Group receives extensive recommendations from peers for his practice, and brings experience as a former commissioner at CADE to his client’s cases.

**Fabiana Tito** of Tendências Consultoria Integrada secures stand-out recommendations from sources, thanks to her excellent work on international antitrust issues.

Founding partner of LCA Consultores **Bernardo Gouthier Macedo** is a pillar of Brazil’s competition market, with over 30 years of experience in antitrust, regulatory and trade litigation issues.

### Chile

**Juan-Pablo Montero** at The Pontifical Catholic University of Chile has distinguished himself as a top practitioner in Chile when it comes to competition and antitrust issues, with peers saying he is “a very well-known economist”.

**Claudio Agostini** of the Universidad Adolfo Ibáñez is considered a leading economist in Chile, with immense expertise with antitrust and energy economics issues.

**Alexander Galetovic** wins impressive endorsements from peers for his practice, and is described by sources as “a very good economist”.

## ASIA-PACIFIC

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### LEADING INDIVIDUALS

#### Australia

Founding partner of HoustonKemp Economists **Greg Houston** is an established name in the Australian competition market, who is well-versed in advising clients on high-stakes competition matters.

**Jennifer Fish** of Charles River Associates is a favourite among peers and clients, who recommend her as “a very diligent, articulate competition economist”.

**George Siolis** with RBB Economics is a key expert in Australia, with sources readily

recommend his practice as he is “an excellent competition economist”.

Frontier Economics’ **Philip Williams** takes a place among the best competition economists Australia has to offer, and is described “a good name in the market”.

#### New Zealand

**James Mellsop** at NERA Economic Consulting impresses peers and clients with his expertise in competition and anti-trust issues, and is lauded by them as “a

skilled economist that we would continue to recommend”.

#### Singapore

**Tanya Tang** of Rajah & Tann Singapore is identified by market commentators an “extremely sharp” go to economist in Singapore.

**Elsa Chen** with Allen & Gledhill is a highly distinguished antitrust specialist, whom peers recommend as “an active and renowned practitioner”.

## Australia



**Alex Sundakov**  
Castalia

Mr. Alex Sundakov co-leads Castalia. He has over 30 years' experience in economics and finance of energy, water, transportation, and other infrastructure sectors. Having advised on investments valued at over US\$45 billion, he combines a practical commercial and market background with strong understanding of theoretical frameworks. He has provided evidence in numerous cases under merger control and trade practices provisions of competition law.

Mr. Sundakov has appeared in cases before the High Court of New Zealand, the Australian Competition Tribunal, the Australian Consumer and Competition Commission (ACCC) and the New Zealand Commerce Commission. He provided expert evidence for regulatory and arbitration hearings in several other jurisdictions, as well as economic evidence for international arbitration under the investment protection treaties.

Mr. Sundakov started his career in New Zealand Treasury in 1984, working on health, labor market and regulation issues. In 1992, he joined the International Monetary Fund. A period at the headquarters in Washington DC was followed by a stint as the IMF Resident Representative in Ukraine. In 1997, Mr. Sundakov returned to New Zealand to become Director of the New Zealand Institute of Economic Research, the country's premier economics think tank. He has been at Castalia since 2003.

Mr Sundakov was educated at the Victoria University of Wellington and the London School of Economics.

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**WWL says:** *Alex Sundakov enjoys a fantastic reputation among peers and clients, wholaud him as "an excellent consulting economist".*

## Belgium



**Raphaël De Coninck**  
Charles River Associates

Dr. Raphaël De Coninck heads CRA's Brussels office. Raphaël provides expert economic evidence and testimony in all competition matters, leading teams of economists at the forefront of merger, antitrust and damages analysis. He has worked on many of the landmark European competition cases of the last two decades, including over 80 mergers and 25 "Phase II" merger investigations, and over 50 abuse of dominance, cartel and damages cases.

Raphaël advises clients on competition matters in front of the European Commission and national authorities, as well as in litigation and in arbitration. In addition to European cases and multi-jurisdictional filings, he has provided expert economic evidence in Belgium, the United Kingdom, France, the Netherlands, Spain and Switzerland, and regularly works on transatlantic cases in close collaboration with US colleagues.

Raphaël's experience spans a wide range of products and industries, including the tech sector, pharmaceuticals, consumer products and retail, transport, telecoms, energy, basic industries, financial services, media and entertainment. While at CRA, he has worked for clients such as Apple, Universal Music Group, TomTom, Dolby, Pfizer, Novartis, Mylan, Baxter, Abbott, GE, Linde, Novelis, Energizer, Danone, Heineken, Henkel, L'Oréal, ABF, Ahold Delhaize, Virgin Atlantic, Wallenius, Cable Europe, Canal+, SFR, FIFA, Credit Suisse, Deutsche Bank, JP Morgan, private equity firms and the European Commission.

Prior to joining CRA, Raphaël was a member of DG Competition's chief economist team at the European Commission. While at the Commission, he contributed to major competition policy initiatives, including the European Commission's Best Practices for Economic Submissions and Data Collection in Merger and Antitrust Cases, and the European Commission's Practical Guide on the Quantification of Antitrust Damages. Raphaël has published numerous articles on the economics of competition, covering in particular horizontal and non-horizontal mergers, the impact of mergers on innovation, market definition, exclusionary conduct, excessive prices, standard essential patents, bargaining power and antitrust damages estimation.

Raphaël holds a Ph.D. in economics from the University of Chicago and degrees in law and in economics from the University of Liège, Belgium. He has been a post-doctoral fellow at New York University and taught at the University of Chicago and the Free University of Brussels (ULB).

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**WWL says:** *Raphaël De Coninck is singled out by peers as "an excellent and astute economist" thanks to his experience in a range of merger, antitrust and damages cases.*

## Belgium



### Lars Wiethaus

Charles River Associates

Dr Lars Wiethaus joined CRA as a vice president in June 2016 and splits his time between the Munich and Brussels offices. Previously, Lars was a director and head of the Brussels office at E.CA Economics. He started his career with LECG (Evans/Padilla group) in London.

With 15 years of consulting experience, Lars advised on numerous complex transactions including *Synthomer/Omnova*, *Karstadt/Galaria Kaufhof*, *Daimler/BMW Car Sharing JV*, *Microsoft/LinkedIn*, *Deutsche Börse/London Stock Exchange* (third-party), *Telefónica Deutschland/E-Plus*, *Immonet/Immowelt*, *Liberty/Kabel BW*, *Swisscom/SRG/Ringier*, *Six/PayLife* and *Portugal Telecom/Sonaecom*. He has worked on a large variety of article 102 cases and those involving vertical restraints, with a particular focus on network industries and platform markets. Lars has ample litigation experience, covering both defendants' and claimants' positions in claims concerning information exchanges, cartels and vertical restraints. He has assessed damages in multiple high-profile claims, including in the steel, smart card chips, automotive, trucks, beer, glass, telecoms, payment cards, and online distribution sector. He has advised on various regulatory matters in the field of telecommunications and energy. Lars is particularly experienced in cases concerning the European Commission, the German BKartA, the Austrian BWB and the Swiss WEKO. Lars has served as an expert at court.

Lars is a co-editor of the *Journal of European Competition Law and Practice*. He has published widely in economics and law journals including the *International Journal of Industrial Organization*, *Telecommunication Policy*, *Review of Industrial Organization*, *Information Economics and Policy*, *Economics of Innovation and New Technology*, *Journal of European Competition Law and Practice*, and *Wirtschaft und Wettbewerb*. Lars regularly speaks at conferences and competition law seminars and provides economics training for judges.

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**WWL says:** *Lars Wiethaus is a go-to name for the full spectrum of competition matters and regularly assists on claims involving information exchanges, cartels and vertical restraints.*

## England



### Liam Colley

Cornerstone Research

Liam has over 25 years' experience in economics consulting, specialising in competition, and competition litigation. Liam was described in *Global Competition Review* as having "earned an excellent reputation among his peers and clients", and in *Who's Who Legal* as "praised for the unassailable quality of his work" and for "his impressive testimony in competition cases".

Liam has represented numerous clients before the European Commission and national competition authorities, regulators and courts on the full range of competition issues, in particular in the financial services, telecoms, media, technology and automotive sectors.

Liam has acted as expert economist before the UK High Court and the UK Competition Appeal Tribunal (CAT) on many antitrust damages matters including *NHS & Ors v Reckitt Benckiser*; *WM Newson & Ors v IMI plc and Boliden AB*; *Peugeot Citroen Automobiles UK Ltd & Ors v Pilkington Group Ltd & Ors*; *BMW AG v MOL, K-line & Ors*; *Hilding Anders International AB & Ors v Vita Cellular Foams (UK) Ltd & Ors*; and *Graiseley Properties Ltd & Ors v Barclays Bank plc* (the Libor 'test case'). He has also acted on successful regulatory appeals at the CAT for *BSkyB in BSKyB & Ors v Ofcom* (pay-TV appeal) and for Lloyds Banking Group in *Barclays Bank plc & Ors v Competition Commission*.

Liam has wide experience estimating damages in both a competition and a commercial litigation context (including class action) and has worked on a significant number of both stand-alone and follow-on actions in abuse of dominance cases. Other cartel damages matters include FX, aluminium warehousing, trucks, LCD, air cargo, occupant safety systems, automotive lighting, HVAC, wire harnesses, starters and alternators, smart card chip, construction, recruitment and flat glass.



**Greg Harman**  
Berkeley Research Group

Liam has advised clients on a wide range of market inquiries including retail banking, cash savings, credit information, payment protection insurance, motor insurance, audit, new cars and buses, and has worked on a significant number of merger cases at both the national and EC level, in particular on cases involving deployment of efficiency and failing firm evidence.

Liam holds an MSc in economics (with distinction) from Birkbeck College London, an MA in EC competition law (with merit) from King's College London, and a BA in economics in EC competition law (with merit) from King's College London, and a BA in economics from the University of Sussex. Liam is an active member of the competition law forum of the British Institute of International and Comparative Law and he has written and spoken widely on competition and litigation matters.

Greg Harman is a managing director and leads BRG's EMEA disputes practice. During his 28 years in consultancy, he has undertaken a wide range of assignments in the UK and internationally. He is an expert in the areas of valuation, dispute consulting, pricing, competition finance and economic regulation. He has significant experience working on cases in telecommunications, media, energy, post, water and transport.

Mr Harman's experience has included the production of independent expert reports for submission to government departments, courts, tax authorities, and competition and regulatory bodies, and inclusion in international corporate transaction agreements.

Mr Harman has given evidence before the UK High Court; AAA, PCA, ICC, ICSID, UNCITRAL and SCC tribunals; the UK Competition Appeals Tribunal; the UK Competition Commission; the UK Competition and Markets Authority; the Competition Tribunal in South Africa; the Competition Commission in South Africa; the High Court in South Africa; Ofcom; the CAA, a port case heard under the provisions of the UK Harbours Act; the Constitutional Court of South Africa and the Court of Arbitration for Sport. Mr Harman has been involved in mediation procedures.

Mr Harman is a leading expert active in commercial arbitration worldwide, and has been ranked in WWL Arbitration from 2012 to 2020. He is also recommended by the directory as an expert in competition economics, litigation and quantum of damages.

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**James Harvey**  
Economic Insight Ltd

James Harvey is a co-founder and director of Economic Insight, with 20 years of experience.

James specialises in the use of economics and quantitative techniques to help clients involved in competition and regulatory matters. His work covers competition-related litigation cases (including collective and class actions), price control appeals and redeterminations, and non-contentious matters, including merger investigations. He provides advice to regulators and companies on the economics issues associated with liberalising markets.

In addition, James has played a major role in establishing Economic Insight's leading Dispute Resolution practice, which focuses on disputes arising from breaches of competition law. He has given written and oral evidence before the UK High Court and the Competition Appeals Tribunal.

James is an editor of the European Competition Law Review and is an adviser to both the Bar Standards Board and IPReg. James is an active contributor to journals and conferences on competition and regulatory economics and policy. He undertakes assignments on a pro-bono basis for several organisations, including for a cancer charity and for single parents affected by government welfare policy. James has an MSc in Economics (with distinction) from the University of York and a BSc in Economics from Cardiff University.

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**WWL says:** *Liam Colley has a first-rate reputation as a highly strategic economist who receives acclaim for his "persuasive and compelling" analyses.*

**WWL says:** *Greg Harman garners plaudits for his notable expertise in competition finance and economic regulation and is regularly sought after by clients in the telecoms, media, energy and transport sectors.*

**WWL says:** *James Harvey is a favourite among market respondents and "demonstrates a real understanding of the litigation process and the impact of his work in it".*

## England



**Derek Holt**  
AlixPartners UK LLP

Derek has represented numerous clients before the European Commission, national competition authorities, infrastructure regulators and courts in matters relating to restrictive agreements, abuse of dominance and market investigations. He has particular experience in the utilities, aviation, financial services, telecoms and automotive sectors.

Derek has extensive testifying experience in relation to article 101 and 102 matters on behalf of both defendants and claimants. He has recently testified on behalf of Premiership Rugby Limited in relation to whether its' salary cap was a restriction of competition (*PRL v Saracens*); on behalf of Network Rail in relation to a stand-alone claim before the Competition Appeal Tribunal (CAT) in *Achilles v Network Rail*; on behalf of Visa Inc before the UK High Court in *Arcadia et al v Visa*; and on behalf of Ping in its appeal of a CMA infringement decision before the CAT (*Ping v CMA*). He testified as the regulatory expert on behalf of Verizon UK, Virgin Media and Vodafone before the CAT in relation to a dispute on wholesale ethernet charges (*British Telecommunications plc v Ofcom*); and before the South African Competition Tribunal on behalf of the South African Competition Commission (*SACC v South African Airways*).

Derek was the expert on behalf of the claimants in the bearings cartel damages matter before the CAT (*Peugeot SA v SKF et al*) and acts as expert for Visa in the European Commission's ongoing article 101 investigation into multilateral interchange fees. He is currently acting as expert before the UK High Court on a range of matters including on behalf of an international cosmetics firm in a vertical restraints case, and on behalf of a large producer of computer components in relation to a follow-on cartel damages claim. Derek also acts as expert adviser to a European bank in relation to a European Commission investigation in the bond markets.

He provided evidence as an economic expert in several price control inquiries before the CMA, including on behalf of BSkyB and Talk Talk in each of *local loop unbundling and wholesale broadband access*; as well as on behalf of British Gas in *British Gas v Ofgem*, the first third-party appeal of an Ofgem charge control. He has also presented evidence before the French postal regulator and the European Parliament in relation to universal service obligations in postal services.

Derek has acted as expert adviser in relation to regulatory investigations, arbitrations and competition litigation matters including in the pay TV, automotive parts, mobile payments, postal delivery services, airports, airlines and energy sectors.

Derek has previously acted in a range of market investigations carried out by the Competition and Markets Authority and its predecessors, including PCAs and small business banking, payday loans, aggregates and cement, BAA airports and rolling stock leasing. He has also advised in relation to mergers and acquisitions in the airports, energy networks, fuel services, telecoms and forestry sectors.

Derek holds an MSc in economics (with distinction) from the London School of Economics, a BA (honours) in economics and finance from McGill University.

Derek frequently presents at conferences on competition and litigation matters including estimation of damages, the use of economics in court cases and developments in regulatory economics.



**Mat Hughes**  
AlixPartners UK LLP

Mat Hughes is a managing director in AlixPartners' European competition practice, which is part of a broader litigation practice. He has 30 years of experience as an antitrust economist, and in dealing with European and UK competition authorities and specialist utility regulators in relation to all aspects of competition law. *Who's Who Legal 2020* ranks Mat as a Global Elite Competition Economist Thought Leader (one of only four in the UK) and describes him as "very attentive and bright" and that its sources say that "he knows how to zero in effectively on what will make a difference in a case".

Mat also has substantial experience in acting in relation to a number of competition damages cases, including for four international car/truck companies, in relation to various car and truck parts, for various claimants in relation to the polyurethane foam cartel, the envelopes cartel, a pharmaceutical "pay-for-delay" case, and a patent licensing dispute.

Mat has acted for clients before the Competition and Market Authority (CMA)/ Competition Commission (CC) on more than 30 cases covering detailed phase-two merger and market investigations, as well as on a very large number of first phase mergers. For example, Mat acted before the CMA in relation to its market investigations relating to personal current accounts and SME banking, acted before the CMA in relation to its private motor insurance investigation, and in relation to the CC's Groceries investigation and in the subsequent remittal. As regards mergers, Mat acted on *Hunter Douglas/247* (CMA), *JD Sports/Footasylum* (CMA), *Inspired/Novamatic* (CMA), *Unite/Liberty* (CMA), *JD Sports/Go Outdoors* (CMA), *Ashtead/Lion* (CMA), *Ballyclare/LHD* (CMA), *Imerys/Goovean* (CC), *Kemira/GrowHow* (CC), *Billerud/Kinnervik* (DG Comp), *P&O/Stena* (CC), *Sky/ITV* (CC), *Arla/Milk Link* (DG Comp), *Ahlens/NK* (Sweden second stage) and *Edmundson Electrical/Electric Center* (OFT).

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**WWL says:** *Derek Holt receives acclaim for his considerable work as an expert and is well-regarded on airport regulation matters.*



**Matt Hunt**

*AlixPartners UK LLP*

Mat has also advised widely on the application on the economics of regulation and the interface between regulation, competition and consumers' interests. This includes acting for British Gas of the first ever customer-led appeal of a network price control decision in the UK, a judicial review application for Speed Medical, and for various utilities.

Mat started his career as an economist at the UK Office of Fair Trading, and until March 2013 was chief economist at Ashurst LLP. Mat has a BA degree in economics and accountancy from the University of Kent at Canterbury, and an MSc in economics from Queen Mary College, University of London.

Mat has written and spoken widely on competition matters. This includes a series of articles on the economics of EU and UK merger control in ICLG's *Comparative Legal Guide to International Merger Control* for many years (covering matters such as Economic evidence in retailer mergers after Sainsbury's/Asda: Death by GUPPI, and the assessment of the competitive effects of mergers on innovation following the European Commission's *Dow/DuPont* decision), a chapter in Global Legal Insight's publication *Merger Control 2020* on covid-19 and avoiding the failure of the failing firm defence, *The risk of a Phase 2 reference in UK merger control: retrospect and prospect: Lessons and Future Direction*, and co-authoring the leading book on UK merger control (Parr, Finbow and Hughes, with the third edition being published in November 2016).

He has also written and spoken about an economist's take on private antitrust litigation outside the US, the pitfalls of applying AI to Big Data, regulatory oversight of digital markets and whether a new approach is required, *BritNed v ABB: Economic and Legal Lesson* from the first UK cartel damages cases, the importance and application of economic evidence in stand-alone private actions in the UK courts from 2010 to 2014, a practical guide to the assessment of damages under UK and EC competition law, the certification of claims by the UK Competition Appeal Tribunal as eligible for inclusion in collective proceedings, the assessment of unilateral public price announcements, and (following the European Court of Justice's judgment in *Intel* and the Commission's *Qualcomm* decision) "Loyalty rebates – all change or business as usual".

Matt Hunt is a managing director and partner at AlixPartners and head of the EMEA economics practice. He has 20 years' experience advising clients on complex competition and regulatory matters that often require testimony in court. He has served as an expert in cases in the English High Court, Irish High Court, UK Competition Appeal Tribunal, and Hong Kong courts and he regularly submits expert reports to regulatory authorities and competition authorities. Matt leads AlixPartners economics work in the telecoms, media and technology sectors and has significant experience in financial services, electricity, healthcare and gambling sectors.

Mat has led teams of economists defending clients in major Article 101 and 102 cases such as *Slovak Telekom* (margin squeeze and refusal to supply) and *Telefónica UK* (alleged excessive pricing) and, recently, for a major consumer goods supplier (multiproduct rebates). He has also advised numerous major companies on bringing competition complaints to authorities or the courts, or in defending actions in court.

He has worked on several patent and copyright cases in the English High Court. These include: representing HTC on *Philips v HTC*, a standard-essential patents/FRAND case; representing a major international handset manufacturer on another SEP/FRAND case; and acting as a testifying expert for Sports Information Services Ltd on a copyright infringement case related to horse racing betting information.

Mat has a strong track record leading the economic advice on mergers and joint ventures. This has included numerous Phase 2 mergers including representing Hunter Douglas on its purchase of online blinds retailer 247 blinds, Bauer Media on the purchase of local radio stations, Telia on the purchase of Bonnier Broadcasting, Deutsche Telekom and Orange on the sale of EE to BT, a major third party in *Hutchison 3G UK/Telefónica UK* and the JV parties in *Vodafone UK/Everything Everywhere/Telefónica UK*.

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**WWL says:** *The "very competent and skilled" Mat Hughes receives acclaim for his "encyclopedic knowledge and excellent drafting skills".*

**Continued overleaf**

## England

### Matt Hunt (cont.)

In the telecoms sector, he has extensive expertise and knowledge of regulatory issues and supports clients in appeals of regulatory decisions regarding, inter alia, spectrum auctions, price controls, interconnection and universal service. For example, Matt was the joint expert for all four UK mobile operators regarding a dispute at the UK Competition Appeal Tribunal over interconnection charges and an expert for eir in the Irish High Court regarding an appeal of a ComReg decision on universal service.

Matt has worked in several jurisdictions outside Europe, including leading the advice to OFCA, the Hong Kong Communications Authority, on several cases that included providing expert evidence for an appeal of a decision regarding alleged excessive pricing. He has also advised a major DRAM supplier related to an antitrust investigation by the SAMR, the Chinese antitrust authority.

Matt has published articles on industrial organisation in peer-reviewed journals including the *Journal of Competition Law & Economics* and *Telecommunications Policy*. He holds an MSc in economics (with distinction) from the London School of Economics and an MPhys in physics (with first class) from the University of Oxford.

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**WWL says:** *Matt Hunt is highly respected competition economist, and impresses with his "very effective ability to seek the bigger picture in play" in the course of a case.*



**Sam Williams**  
*Economic Insight Ltd*

Sam Williams is a director and co-founder of Economic Insight, with almost two decades of experience of advising on competition law and regulatory matters. He was, notably, the expert economics witness in relation to the case of *Socrates Training Limited v The Law Society*, the first competition litigation case to be heard under the CAT's fast track process. During his career, he has advised clients on market investigations; abuses of dominance (predation, margin squeeze, refusal to supply) and cartel cases, including the estimation of damages. He has also led high-profile merger control work. Sam has particular expertise in advising on competition matters in regulated industries, such as water, telecoms and energy. He also sits on the advisory pool of experts at the Bar Standards Board; and is on the CMA's panel of external experts in relation to price control appeals.

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**WWL says:** *Sam Williams is extensively experienced at delivering expert testimony in litigation and is highly valued for his ability to successfully communicate complex issues.*

## Germany



**Niels Frank**  
*Lademann & Associates GmbH Economists and Competition Consultants*

Niels Frank is a partner at Lademann & Associates. He studied economics with a focus on industrial organisation at the University of Hamburg and the Christian-Albrechts-Universität Kiel. Niels has more than 10 years of experience working on numerous antitrust matters involving the assessment of cartel damages (inter alia, cement, car glass, TV advertising, sugar), the effects of horizontal and non-horizontal mergers (third party in *Telefónica/E-Plus*) as well as abuse of dominance cases concerning conditional rebates, bundling and access to essential facilities. His industry experience includes fast moving consumer goods, TV-advertising, retailing, construction materials, business insurance, paper wholesale, airport infrastructure, telecommunication and services related to the postal sector. Recently, Niels led the L&A team that was jointly retained as neutral economic experts by suppliers and buyers in the German market for fire engines to assess cartel damages and to propose a settlement solution. This project proved a novel and efficient alternative to damage litigation in court. Niels has published papers in the *Journal of Competition Law and Economics*, the *Journal of European Competition Law and Practice* and *Wirtschaft und Wettbewerb*. Since 2007 Niels has lectured on competition economics and competition policy at the University of Bayreuth.

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**WWL says:** *Niels Frank is a top-tier competition economist who has "the ability to provide good ideas and creative thinking" in a case.*





## Hans W Friederiszick

*E.CA Economics*

Hans W Friederiszick is a director and one of the founders of E.CA Economics. Dr Friederiszick has more than 20 years of experience in advising clients in all fields of competition economics (cartels, merger cases, abuse of a dominant position and state aid cases) and has led teams of economists on international antitrust investigations. He was part of the first chief economist team of DG COMP.

His major engagements in recent years include: representing Remondis, the leading German recycling company, in its attempted takeover of Dual System Deutschland; supporting a buyer in the purchase of REAL stores from Metro AG; winning a framework contract on impact assessments of various state aid regimes (for the EU Commission); the takeover of some assets of Unitymedia by Vodafone; the *Air Berlin/TUI* joint venture, EU Phase I; the *Holcim/Cemex West* transaction, EU Phase II; the *Holcim/Lafarge* transaction, EU Phase I (merger); acting as an economic expert in the air cargo cartel case, German Court proceedings for a group of international freight forwarders (private litigation); acting as an economic expert in the synthetic rubber cartel case, UK Court proceedings for a group of European tyre manufacturers (private litigation); and the *Visa/MasterCard* litigation regarding interchange fees, UK Court proceeding for a group of retailers (private litigation).

Hans W Friederiszick is a research fellow at ESMT Berlin. His recent publications address regional state aid (in Werner/Verouden: *EU State Aid Control. Law and Economics*), the economic analysis in European competition law (NOMOS Kommentar, *Europäisches Wettbewerbsrecht*) and cartel litigation activity (*Journal of Antitrust Enforcement*).

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## Rainer P Lademann

*Lademann & Associates GmbH Economists and Competition Consultants*

Rainer Lademann is managing partner at Lademann & Associates GmbH Economists and Competition Consultants (L&A) based in Hamburg. He founded the parent company in 1986, which became the first German consultancy specialised in competition economics.

In more than 30 years as a competition economist, his range of consultancy projects covers the whole scope of antitrust law in numerous different industries including automotives; food; steel and machine building; cement and glass; energy; infrastructure (airports) and transportation services; wholesale; television; postal services; and insurance.

He gained long-standing experience from numerous juridical and strategic projects during trials and preliminary analyses, within merger control for antitrust suits and abuse proceedings as well as for realignments of selective distribution systems (block exemptions) and in context of damage litigations and regulatory law. He acted as neutral economic adviser for plaintiffs and defendants in the cooperative settlement of damages in the case of the German fire engine cartel. Already involved with economic analyses of antitrust law while studying at university, he later monitored the fifth and sixth amendments to the German Competition Law for the Monopoly Commission (alongside the Ifo Institut for Economic Research). In this context he also participated in the hearing of the economic committee of the German parliament as an expert.

Rainer Lademann supports clients from the leading companies in their industry, such as Audi, AXA, Bosch, Daimler/Chrysler, Deutsche Post, Dyckerhoff, Coty, Edeka, Fiat, HeidelbergCement, Henkel, HUK, Gothaer, Lafarge, MAN, Metro Group, Markant, Migros, RTL-II, Schering, Spar Austria, Tip/GE, ThyssenKrupp, Volkswagen AG and VNG.

Rainer Lademann studied at the University of Göttingen where he also obtained a PhD and was appointed honorary professor in 2005. He has published more than 80 articles and monographs.

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**WWL says:** *Hans Friederiszick is highly recommended by peers as a leading economist who "consistently performs well on merger cases".*

**WWL says:** *Rainer Lademann comes highly recommended for his deep expertise as a competition economist, with peers describing him as "a giant of the field".*

## Germany



**Rainer Nitsche**  
*E.CA Economics*

Dr Rainer Nitsche is a director at E.CA Economics and an expert in providing economic advice in competition and litigation cases before the European Commission and national competition authorities in Germany, Austria, the UK and the Netherlands. He has more than 25 years of experience supporting clients in all fields of competition policy enforcement, including cartel and abuse of dominant position cases and merger control (Phase I and Phase II investigations). In addition, he has advised on a variety of regulation issues in network industries (transport, telecommunications, postal services and electricity) and has published widely in the field of competition economics. Rainer Nitsche is a research fellow at ESMT Berlin, where he teaches courses on digital platform strategy.

Besides renowned law firms, his clients have also included the European Commission and national competition authorities. Rainer Nitsche has extensive experience as a testifying expert. He has acted as a court expert in more than 10 merger and antitrust proceedings. He has served as an economic expert in numerous cartel cases for courts, plaintiffs and defendants from a broad range of industries including the trucks cartel, the elevator cartel, the rail cartel, the cold cut meat cartel, the automotive bearings cartel, the sugar cartel, the district heating tube cartel, the gas cartel, the pumpers and turntable ladder cartel, the automotive glass cartel, the LPG cartel and the de-icing salt cartel, as well as cartels in several FMCG industries, grocery retail, waste industries and plant construction.

Recent Phase I and II EU merger cases include *ZF/Wabco*, *RHI/ Magnesita*, *Heidelberg Cement/ Italcementi* and *Telefónica/E-Plus*. He has advised a number of European national governments and state aid recipients.

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**WWL says:** *Rainer Nitsche earns plaudits for his "impressive expertise across merger proceedings, enforcement matters and in court".*

## Spain



**David Jiménez-Ayala**  
*Kroll*

David Jiménez-Ayala is a managing director at Kroll's governance and risk advisory practice (Duff & Phelps rebranded as Kroll in 2021). He specialises in disputes, fraud and restructuring consulting thanks to his knowledge in accounting, economics, financial valuation and corporate finance.

David has led major projects in anti-laundering cases, forensic accounting, claim of damages, fraud detection and antitrust. He has given expert testimony both in legal courts, such as the Spanish National High Court, the High Courts of Justice and the Provincial Courts in civil (commercial, antitrust, bankruptcy and fraud), criminal, labour and administrative cases, and in arbitration tribunals (in both Spanish and English). David has also submitted expert witness reports to the Constitutional Court, and he has been selected several times as a court-appointed expert.

David has extensive experience on corporate transactions, both from a pre-deal advisory perspective (due diligence, M&A mandates, SPA and valuation advisory) and on post-deal engagements (completion accounts, price adjustments, and claims related to representations and warranties).

He has worked on more than 100 engagements involving the major private equity firms and industrial companies, including cross-border transactions and litigations in the United States, Canada, Mexico, Brazil, Chile, Peru, Curaçao, the UK, France, Portugal, Germany, the Netherlands, Poland, Ukraine, Russia, Angola, Algeria, Cape Verde and Morocco, among others.

David is a registered forensic accountant (REFor) and a member of the Spanish Arbitration Club. He received his master's degree from Instituto de Empresa; his bachelor's degree in business administration from both ICADE (Spain) and CESEM (France); and studied mergers and acquisitions at the University of Stanford (United States). He is fluent in Spanish, English, French, German and Portuguese.

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**WWL says:** *David Jimenez-Ayalais a highly respected competition economist among peers and expertly handles complex issues pertaining to investigations and antitrust law.*

## USA • California



**William S Choi**  
AlixPartners

Dr William Choi is an experienced economist and statistician who assists organisations and governments in solving complex and challenging issues in the marketplace and the courtroom. He brings over 20 years of professional experience serving as an expert witness on matters related to class certification, antitrust, healthcare, securities litigation, statistics, econometrics, valuation of financial products and intellectual property. He has testified at deposition, trial and arbitration. His testimony and consulting experience have covered a range of industries, including automotive, mobile devices, telecommunications, online commerce, artificial intelligence, virtual reality, e-cigarettes, opioids, apparel, food products, software and consumer appliances.

William also assists companies with improving their competitive position in the marketplace. In such matters, he provides companies with insights into their data using advanced economic and statistical analyses to design optimal pricing models, inventory management models, claims analysis and intellectual property valuation. In this capacity, he has assisted clients across numerous industries, including retail, pharmaceuticals, flash memory, restaurants, health insurance and alcoholic beverages. He also previously was retained by the Department of Justice as an outside statistician related to its investigation of mortgage fraud that resulted in the largest settlements in US history.

William has previously taught economics courses at Duke University and UCLA. He also has taught at conferences, including programmes on class certification and damages, economics, valuation, statistics, game theory, licensing, and finance at annual meetings of the American Bar Association, the Licensing Executives Society and other associations.

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**David Teece**  
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David Teece is the professor in global business and director of the Tusher Initiative for the Management of Intellectual Capital, Institute for Business Innovation, Haas School of Business at the University of California, Berkeley.

He previously taught at Stanford University and Oxford University. David earned his PhD in economics from the University of Pennsylvania. He has received eight honorary doctorates and numerous prizes and other academic recognition for his professional and academic work. He has published over 200 articles and books.

David's academic research and writing involves corporate and business strategy with specialisations in the management of technology and its commercialisation, intellectual property, and antitrust issues in high-tech industries. He has chaired boards of public companies and founded and guided numerous new enterprises in the United States and abroad. He also has complex deal and governance experience.

David also has extensive experience in intellectual property and antitrust litigation, including *CalTech v Broadcom and Apple*. His work in international arbitration includes litigation and appearing as an expert witness in an arbitration between the Iranian government and a department of the UK Ministry of Defence regarding valuation of partially completed tanks being built for Iran when the contract was cancelled by Iran following the fall of the shah; an arbitration between Intelsat and France Telecom and others over the distribution of satellite communications services; an arbitration between the government of Latvia and Lattelecom

arising out of the decision by the government to terminate Lattelecom's exclusive contract to supply telephone service in Latvia in connection with Latvia's efforts to enter the European Union; an arbitration between Zenon and Vivendi regarding membrane-based wastewater treatment facilities; and an arbitration between members of the Space Imaging Europe joint venture in a dispute over risk allocation and performance.

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**WWL says:** *William Choi is commended as an "experienced expert economist" who acts across a broad spectrum of cases in the US and globally.*

**WWL says:** *David Teece is "a world-renowned antitrust expert" who earns widespread endorsements for his expertise in industrial organisation and intellectual property.*

USA • District of Columbia



**David Argue**  
Secretariat

Dr. Argue received his Ph.D. in economics from the University of Virginia in 1990, after which he joined Economists Incorporated, the predecessor organization to Secretariat Economists. As a managing director at Secretariat Economists located in Washington, DC, he analyzes competition and performs damages analyses in various health care markets for government merger reviews and private antitrust litigation. He has also taught MBA-level courses in the economics of healthcare at the Carey Business School of Johns Hopkins University and authored several articles and presentations on healthcare competition matters. Among the health care areas in which Dr. Argue has consulting experience are hospitals, physician practices, ambulatory surgery centers, air ambulances, health insurance, prostheses and pharmaceuticals.

He has testified numerous times by deposition and in hearings on health care competition matters, including *FTC v. Otto Bock HealthCare* and *Saint Alphonsus et al. and FTC v. St. Luke's Health System*. He also testified before the Utah state legislature about the competitiveness of healthcare markets in Utah. In addition, he has contributed to the debate over competition in healthcare through the publication of articles on cross-market merger theories in healthcare, bundling and alleged predatory pricing, hospital merger simulation, and competition between physician-owned hospitals and general hospitals.

Recently, Dr. Argue has testified in matters involving disputes over abatement costs of the opioid epidemic as well as disputes between healthcare providers and payors regarding rates for out-of-network emergency services. His team has developed sophisticated econometric models to account for the various sources of value reflected in managed care contracting.

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**Paul E Godek**  
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Dr Paul Godek is a senior vice president at Economists Incorporated in its Washington, DC office. He has 30 years of experience in litigation consulting – in the areas of antitrust, class certification, commercial damages and securities fraud.

Dr Godek served at both of the federal antitrust agencies. Before entering private consulting, he was the economic adviser to the director of the Bureau of Competition at the Federal Trade Commission. Prior to that, he was a staff economist with the antitrust division of the Department of Justice.

Dr Godek has made numerous presentations to the antitrust authorities and to various other federal agencies, including the Department of Commerce, the Federal Communications Commission, the Internal Revenue Service, the International Trade Commission, and the Securities and Exchange Commission. Dr Godek has testified as an expert witness on behalf of the Department of Justice and in private litigation. He has also been retained as a consulting expert by the Federal Trade Commission.

Both in government service and in private practice, Dr Godek's work has focused on the application of statistics and econometrics to antitrust and class-certification issues and to the computation of damages. He has extensive experience dealing with large and complex databases in the context of litigation.

Examples of Dr Godek's publications relating to industrial organisation and public policy can be found in such journals as *Antitrust Bulletin*, *Antitrust Source*, *Competition Policy International*, *Economic Inquiry*, *Journal of Financial Economics*, and the *Journal of Law and Economics*.

Dr Godek received his PhD and MA in economics from the University of Chicago. He received his BA in economics and political science, with high distinction, from the University of Michigan.

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**Henry Kahwaty**  
Berkeley Research Group

Henry Kahwaty's areas of expertise include micro-economics, industrial organization, antitrust economics, and econometrics.

He has completed numerous antitrust reviews of mergers and horizontal and vertical contractual arrangements. He has also completed studies of monopolization and abuse of dominance in the context of government investigations and private litigation. His merger work includes studies of mergers in metals, solid waste, industrial products, computer hardware and software, defense electronics, pharmaceuticals, electricity, consumer goods, and telecommunications.

In addition, Dr Kahwaty has analyzed competition issues in the mining, luxury goods, banking, and hardware emulation industries. He has completed studies of vertical restraints and vertical integration, and the impact of such vertical relationships on competition. His work also includes the study of price fixing allegations, class certification, and antitrust damages.

Dr Kahwaty also has completed analyses of intellectual property damages and the economic impact of changes in government policy. Dr. Kahwaty's policy work includes the analysis of issues in healthcare, including the costs associated with changes in Medicare, Medicaid, and the availability of generic drugs and biologic medicines. He has also worked on small business issues.

Dr Kahwaty has presented analyses to the Antitrust Division of the US Department of Justice (DOJ), Federal Trade Commission (FTC), Directorate-General for Competition of the European Commission (EC), Federal Energy Regulatory Commission, Centers for Medicare & Medicaid Services, Congressional Budget Office, Congressional Committee Staff, Medicare Payment Advisory Commission, and Small Business Administration.

Dr Kahwaty has testified on cases during FTC, Canadian Competition Tribunal, and EC hearings. He prepared two reports on competition in banking for the Irish Competition Authority and assisted the Irish Competition Authority with its study of competition in the insurance industry.

**WWL says:** David Argue employs a deep understanding of how markets work to provide "effective and practical solutions to clients".

**WWL says:** Paul Godek is "a smart, knowledgeable and exceptionally strong economist" with three decades of experience.



**David Kaplan**  
Berkeley Research Group

Dr Kahwaty started his career as an economist with the Antitrust Division of the DOJ. At the Antitrust Division, he specialized in market power analysis for merger and monopolization cases with a focus on the computer software, banking, manufacturing, and defense industries. He spent fifteen years as a senior economist, principal, and director with LECG working out of LECG's offices in Washington and London. He received his PhD in economics from the University of Pennsylvania in 1991 and was recognized in the 2011 and 2013–2019 editions of *The International Who's Who of Competition Lawyers & Economists*.

David Kaplan is an executive director at Berkeley Research Group, where he served from 2011 to 2021 as Vice Chairman and as a member of the Board of Managers. He specializes in antitrust economics (including matters related to claimed price fixing and monopolisation, by way of example); damage assessment in antitrust and intellectual property matters (including those involving patents, trade secrets, and defamation); and the analysis of damage issues related to general commercial litigation (including issues related to valuation). He is experienced in analysing economic issues in matters involving possible class certification, having submitted expert reports in over 15 such matters (including a large number related to antitrust issues). Mr Kaplan has testified as an economic expert in federal and state courts (including more than five hearings related to possible class certification), and before arbitration panels and regulatory agencies such as the International Trade Commission. He has also testified before Congress on antitrust and competitive policy issues.

Mr Kaplan has served as a consultant to the Federal Trade Commission's Bureau of Economics, the Department of Justice and the Senate Judiciary Committee. He has published in the field of economics (including a book related to antitrust economics); taught business statistics in the MBA programme at Johns Hopkins University for more than 10 years (including the study of econometrics); and served as a lecturer in economics at George Mason University for 10 years (primarily teaching microeconomics, including the study of market competition). He has lectured at Columbia University, George Washington University, and the University of Utah.

Mr Kaplan has submitted presentations concerning various economic issues before the American Bar Association, the District of Columbia Bar, the Conference Board and Brookings Institution. Mr Kaplan has also taught CLE courses in damages analysis and class actions. He received an MA in economics from the George Washington University (in addition to a BA in economics) and a JD from the George Washington University National Law Center (but does not practise law).

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**WWL says:** Henry Kahwaty is highly regarded by market sources as "a first-rate economist" who possesses "a clear understanding of the facts and data" in antitrust matters.

**WWL says:** David Kaplan is a market-leading economist with particular expertise in antitrust and damage assessment in IP disputes.

USA • District of Columbia



**James Langenfeld**  
Berkeley Research Group

Dr James Langenfeld is a senior managing director at Ankura, based in Washington, DC. He provides economic analyses and expert testimony for litigation, regulatory actions and economic policy in a wide variety of industries. This work involves several different types of matters, including anti-trust, damages, class actions, labour, mergers, statistical analyses, and the impact of regulation on firms and consumers. He also serves on the editorial board of several professional journals, and has published numerous articles in journals and books on diverse topics in applied economics and econometrics. Over his 30-year career, he has held positions as managing director at other consulting firms; director in the Bureau of Economics of the Federal Trade Commission; and senior economist at General Motors.

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**WWL says:** James Langenfeld stands out for his "outstanding, credible work" in competition economics, particular in merger-related scenarios.



**Philip Nelson**  
Secretariat

Dr. Nelson is a managing director at Secretariat Economists. He earned his Ph.D. in economics from Yale University, after graduating from Dartmouth College. He taught economics at Yale and antitrust law at Fordham Law School. He served as Assistant Director for Competition Analysis in the FTC's Bureau of Economics. While at the FTC, he was on the Merger Screening and Evaluation Committees. Dr. Nelson has written numerous articles and two books, *Corporations In Crisis: Behavioral Observations For Bankruptcy Policy* and *U.S. International Competitiveness*. He also helped edit the ABA Antitrust Section's *Market Power Handbook: Competition Law And Economic Foundations*. In addition, he co-authored the class certification chapter in the ABA Antitrust Section's *Econometrics: Legal, Practical, and Technical Issues*, which has been cited by several district courts.

Dr. Nelson has worked on competition matters involving mergers, price fixing, vertical restraints, Robinson-Patman Act, unfair competition, intellectual property, class certification, and damage issues. He has testified in contract disputes (on damages and liability issues), intellectual property disputes (on secondary indicia of non-obviousness, damages, and irreparable harm), FERC valuation hearings, and Federal Insecticide, Fungicide and Rodenticide Act compensation cases. Industries that he has analyzed include: pharmaceuticals, oil, natural gas, refining, gasoline marketing, pipelines, gasoline retailing, defense, grocery products, vehicles, automotive parts, pesticides, toys, electrical equipment, machine tools, plastics, chemicals, metals, household products, security exchanges, computer hardware and software, integrated circuits, retailing, fast-food, and healthcare technologies and services.

**WWL says:** Philip Nelson is commended for his stellar expertise in testimonials and presenting analysis, particularly praised for his work in the oil and gas industries.

He is currently on the ABA Antitrust Section's Council and has served as a chair and/or vice chair of the ABA Antitrust Section's economics, intellectual property, and health care and pharmaceuticals committees.

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**David Scheffman**  
Berkeley Research Group

David Scheffman is a noted scholar with years of experience in high-level government positions. For many years, he taught business strategy and marketing courses to MBAs, executive MBAs and business executives. He also taught courses on economic theory and econometrics to PhD students in economics. He has worked as a business consultant, expert witness, and litigation and regulatory consultant in a variety of matters for companies and attorneys.

Dr Scheffman has testified in jury and bench trials in federal, state and administrative proceedings, and in arbitrations, in other countries and before Congress and state legislatures.

He was the expert for Whole Foods in the Federal Trade Commission (FTC)'s challenge of Whole Foods' acquisition of Wild Oats. He was cited numerous times in the decision. He was also the expert for the defendant insurance brokers in a class action in which Marsh & McLennan was the lead defendant. Recently, he was the expert for Blue Cross Blue Shield of Michigan in a case brought by the US Department of Justice that has been continued by Aetna.

As an expert witness and regulatory and litigation consultant, Dr Scheffman has worked on matters involving antitrust; mergers and joint ventures; class certification; RP; complex business litigation (marketing practices, contracts, torts, management practices, etc); damages; and intellectual property (patents, copyrights, and trade secrets). He has also been an expert in matters that involved Section 5 of the FTC Act. He has testified as an expert in economics; econometrics; antitrust; damages; business strategy and management; marketing; and advertising and consumer behaviour. He has presented to US federal and state, Canadian, and European government agencies. He has experience with industries including manufacturing, energy, services, consumer products, healthcare, defence, media, retailing and distribution.

Dr Scheffman has over 12 years of experience in a number of senior positions at the FTC (1979–1988 and 2001–2003). He was director of the Bureau of Economics (the head economist at the FTC) from 1985 to 1988; and from 2001 to 2003. The FTC Bureau of Economics website identifies several notable achievements under his leadership. Dr Scheffman has also served in many positions in the leadership of the antitrust section of the American Bar Association, including as a member of the council of the section.

Dr Scheffman is recognised expert in, among other areas, industrial organisation and antitrust economics, having authored several important articles and books on topics such as monopolisation, vertical restraints, market definition, merger analyses and barriers to entry. He has also written on, taught and consulted on issues involving business strategy, marketing, pricing, distribution and intellectual property.

Dr Scheffman taught at the Owen Graduate School of Management at Vanderbilt University, where he was a chaired professor from 1989 until 1998, and taught as an adjunct professor until 2011. He won faculty-wide teaching awards in 2002 and 2006. He created and taught the business strategy curriculum at the Owen School and continues to teach a course on business strategy in the executive MBA programme, and he has won a teaching award in this programme. He has also taught MBA courses at the Owen School on marketing, distribution, pricing and the management and valuation of intellectual property.

Dr Scheffman has taught business strategy in the executive MBA programme at the Johnson Graduate School of Management at Cornell University. He has also taught PhD-level courses on economic theory and econometrics. Finally, he taught statistics for lawyers at Georgetown University Law Center.

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**WWL says:** *David Scheffman is a well-renowned practitioner with decades of experience testifying in high-profile trials and arbitrations.*



**Cleve B Tyler**  
Berkeley Research Group

Cleve B. Tyler, PhD, is a managing director at BRG who specializes in applying economic analyses to antitrust, intellectual property, and damages issues.

An economic consultant with more than twenty years of experience, Dr. Tyler also teaches, writes, and speaks about competition and intellectual property topics. He has testified at deposition and trial in federal court, in state court, and at arbitration. Dr. Tyler is an adjunct professor of economics in Johns Hopkins University's applied economics program, teaching graduate-level courses in industrial organization and microeconomics.

Dr. Tyler has developed or analyzed damages models for a range of matters including antitrust, unfair competition, patent infringement, trade secret misappropriation, copyright infringement, breach of contract, breach of fiduciary duty, and has evaluated class certification issues. His competition and antitrust work include evaluation of both horizontal and vertical issues and analysis of market definition, market power, and competitive effects using regression analysis and economic modeling. Dr. Tyler has analyzed economics and damages issues in many industries, including waste collection and disposal, pharmaceuticals, medical devices, biotechnology, semiconductors, memory products, telecommunications, data products and services, enterprise software, online search advertising, video games, insurance, healthcare, avionics, automotive and automobile components, home appliances, food and beverages, and electricity generation and distribution.

Dr. Tyler holds a PhD in economics specializing in industrial organization, finance, and the economics of the public sector. He is an author of the book *Assets and Finance: Calculating Intellectual Property Damages*, published by Thomson-Reuters. He has published articles on damages and competition issues, including in *Antitrust*, *Antitrust Bulletin*, and *The Global Competition Review*.

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**WWL says:** *Cleve Tyler is widely recognised by market respondents as "an amazing economist" who is "great to work with" and "delivers invaluable assistance to his clients".*

USA • District of Columbia



**Keith Waehrer**  
*Secretariat Economists*

Keith Waehrer’s work involves antitrust agency investigations and litigations as well as litigation among private parties. His work focuses on mergers, monopolization, price fixing, and intellectual property disputes. Dr. Waehrer has testified at deposition and trial. His help is sought by both enforcers and private parties whose mergers or conduct are being investigated by US agencies. He has worked on some of the highest profile antitrust litigations in recent years—State of New York et al. v. T-Mobile-Sprint, FTC v. Qualcomm, United States v. AT&T-Time Warner, and United States of America et al. v. American Express Co. et al.—and on significant mergers—E.I. DuPont de Nemours & Co. and Dow Chemical Company, United Technologies Corp. and Rockwell Collins, and Comcast and Time Warner Cable (abandoned). Dr. Waehrer has authored highly regarded papers on the analysis of competitive effects in auction markets and the impact of overlapping minority shareholdings on competition.

In addition to his work on US matters, as a visiting partner at ESMT Competition Analysis (now known as E.CA Economics) in Berlin, Germany, Dr. Waehrer worked on a number of significant matters before the European Commission and European national competition authorities. Dr. Waehrer’s international experience includes testimony before the South African Competition Tribunal.

He has worked on matters involving a wide range of industries, including consumer products, telecommunications, aerospace, music licensing, pharmaceuticals, financial services, e-commerce, agricultural inputs, industrial parts, veterinary services and chemicals.

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**WWL says:** *Keith Waehrer receives plaudits for his “impressive work as an advocate” for his expert opinions and his effortless ability to simplify complex arguments.*



**Frederick R Warren-Boulton**  
*Berkeley Research Group*

Frederick is a professional economist and heads the German operations of the Competition Economists Group. He specialises in competition economics, with a particular focus on damage estimations in both a competition and a commercial litigation context. He also advises national and international clients on matters relating to abuse of dominance, market power, horizontal and vertical agreements, regulatory issues and on broader dispute matters.

In his commercial litigation work, Fred has acted for both plaintiffs and defendants in over 20 cartel damages cases. He has broad sectoral experience, with specific expertise in the automotive, consumer goods, financial services, retail, telecommunications, and transportation sectors. Case examples including pesticides, aluminium smelters, bathroom fittings, roll-on/roll-off shipping, trucks, German payment cards, sugar, confectionery, polyurethane foam and various car parts. Clients include household names like Deichmann, dm, METRO, Suez, United Airlines, Veolia, Volkswagen or Zentis, but also small agri-businesses and automotive suppliers.

Besides his litigation work, Fred currently represents the alleged ringleader, a major construction company, in Austria’s largest ever cartel probe before the Kartellgericht. Recently he has also advised defendants in the power cables industries in relation to cartel allegations, has advised METRO in its proposed sale of German food retailer Real before the Federal Cartel Office, has quantified joint purchasing benefits for multiple British food retailers, and has assessed competitive links between parties in a shareholder dispute.

He has written widely on competition matters. This includes a chapter in the *Handbuch Kartellrechtliche Schadensersatzklagen* guide to cartel damages, commentary on recent court decisions, as well as academic and editorial articles.

Fred frequently presents at conferences and external lawyer training courses on topics including typical and untypical defense arguments in cartel and abuse cases, the assessment of unilateral public price announcements, theories of harm in information exchange cases, and the use of economics in assessing damages. He also lectures on competition and litigation matters at English universities.

Fred is included among the most highly regarded German competition economists in the Expert Guides 2020: Competition and Antitrust list. Since 2019, he has been repeatedly listed as one of Germany’s “Future Leaders” in the *Who’s Who Legal: Competition* and *Who’s Who Legal: Consulting Experts* rankings. He is a member of the Studienvereinigung Kartellrecht, the German Competition Litigation Forum and the German Arbitration Institute.

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Only specialists who have met independent international research criteria are listed.

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# COMPETITION I

## *Economists – Future Leaders*

### **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# COMPETITION | *Economists – Future Leaders*

In this chapter, WWL proudly presents 47 competition economists who are the rising stars of their field thanks to their impressive advisory and testifying work on behalf of domestic and international clients across a wide range of sectors.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

## EMEA

### Most Highly Regarded

**Roman Fischer**  
*Charles River Associates*  
Brussels

**Annabelle Jochem**  
*RBB Economics*  
Düsseldorf

**Helen Ralston**  
*Oxera Consulting LLP*  
London

**Tim Reuter**  
*RBB Economics*  
Düsseldorf

**Andrew Swan**  
*Compass Lexecon*  
London

**Nicola Tosini**  
*NERA Economic Consulting*  
City

## LEADING FIRMS

### Compass Lexecon

**Andrew Swan** sits among the brightest stars of the competition market, with sources saying he is “a great economist with a hands-on approach”.

**Orjan Sandewall** impresses commentators with his competition expertise, and is recommended as “a thorough practitioner who is able to build solid arguments and master the details”.

**Lau Nilausen** is a favourite among peers and clients, who recommend him as “an intelligent, meticulous, and knowledgeable economist”.

**Patricia Lorenzo** has built and maintains a sterling competition practice in Europe, and is well versed in merger and damages analyses.

**Christopher Milde** gains comprehensive endorsements for his competition work, and sources confirm that he is “a tough opponent, smart and a fast thinker”.

**Laura Phaff** is a respected name in the UK’s competition market, and is known as “a strong former agency economist”.

## OTHER LEADING INDIVIDUALS

### Belgium

**Roman Fischer** at Charles River Associates is lauded by market commentators as “an intelligent economist who is always to the point and a pleasure working with”.

### England

**Stefania Germinario** of Frontier Economics comes highly recommended by respondents as “an analytical and vigorous economist who is approachable”.

**Helen Ralston** with Oxera is a standout competition economist in the market, with sources saying she is “first class”.

KPMG Economics’ **Adam Rivers** is a key name in the UK market as he leads the firm’s gaming and betting group, and is well-versed

in demand, market size and regulatory analyses.

### France

**Olivier Sautel** at Deloitte is a standout competition economist in France, with over 15 years of experience with regulatory and policy issues in the space.

### Germany

**Nicola Tosini** of NERA Economic Consulting is counted among the rising stars in Germany, and his “advice is straight to the point and meets exactly the client’s needs”.

**Alia Schweiger** with E.CA Economics “impresses with her farsighted approach to economic analyses. She has a keen eye for the required level of detail”.

RBB Economics’ **Annabelle Jochem** receives extensive recommendations for her competition skill and experience, and is known as “a precise and efficient economist”.

### Denmark

**Emma Bang Frich** at Gorrissen Federspiel receives comprehensive endorsements for her competition expertise as an economist, with experience advising clients across a variety of practice areas.

### Spain

**Patricia Lorenzo** of Compass Lexecon sits among Spain’s rising stars when it comes to competition economics. She is well versed in merger, damages and conduct issues.

## NORTH AMERICA

### Most Highly Regarded

**Ian Cass**  
The Brattle Group  
Toronto

**Timothy Watts**  
NERA Economic Consulting  
New York

### LEADING FIRMS

#### Berkeley Research Group

**Kevin Christensen** is an economist who “on the pharma side has done more than anti-trust, which informs any analysis one might need on an antitrust matter”.

**Shireen Meer** has “very strong written analysis capabilities” and ensures “clarity of analysis, responsiveness, and a thorough approach”.

#### Edgeworth Economics

**David Colino** “has a strong understanding of how expert economic testimony can fit into and support a larger litigation strategy. This makes him not only an excellent expert on economic issues but also a valuable sounding board for such matters as discovery, and motions strategy”.

**Chuck Fields** is “a smart, well-organised, and creative economist” and “is extremely good at translating between economists and attorneys”.

### OTHER LEADING INDIVIDUALS

#### Canada

**Ian Cass** at The Brattle Group takes a place among Canada’s brightest stars in competition economics, and brings over a decade of experience in merger analyses.

**Dimitri Dimitropoulos** receives impressive recognition from peers and clients, thanks to his polished work on mergers, anticompetitive conduct and damages issues.

#### USA

**Timothy Watts** with NERA Economic Consulting is a standout competition economist in the US, who is “practical and detail oriented”.

Cornerstone Research’s **Bryan Ricchetti** offers “insightful comments and economic advice, which always reflect a keen understanding of the relevant legal issues”.

**Mario Lopez** at Charles River Associates is an established name in the North American antitrust and competition market, with special expertise in matters pertaining to the telecommunications, pharmaceutical and biotech sectors.

**Vivek Mani** of Cornerstone Research is identified by sources as a go-to name for a range of competition issues, including cartels and merger issues in the US and EU.

## ASIA-PACIFIC

### Most Highly Regarded

**Chris Whelan**  
RBB Economics  
Melbourne

### LEADING INDIVIDUALS

#### Australia

**Chris Whelan** at RBB Economics is a highly sought-after economist report peers, who say he “has a great manner, is very thorough and writes well”.

**Bronwyn Taylor** of HoustonKemp Economists impresses peers and clients with the strength of her practice, which encompasses merger analyses across a range of sectors including the finance, retail and energy sectors among others.

#### Japan

**Keita Fukunaga** of AlixPartners “consistently delivers solid and practical outcomes in the complicated matters where we typically face various challenges including time and data constraints and complexity of issues involved”.

#### India

**Vishal Narula** with Alvarez & Marsal offers clients “proactiveness, subject matter expertise, a practical approach, and effective communication”.

#### Hong Kong

Compass Lexecon’s **Dennis Beling** “impresses most with his ability to explain complicated economic concepts in simple language to lawyers”.

#### New Zealand

**William Taylor** at NERA Economic Consulting earns high praise for his competition practice, with commentators confirming that he is “an excellent competition economist”.

## Singapore

**Lip Hang Poh** of Baker McKenzie Wong & Leow is “extremely thorough, has good standing with antitrust regulators, and is strategic in helping companies deal with antitrust regulators”.

# ASIA-PACIFIC

## LEADING INDIVIDUALS

### Brazil

**Andrés Osorio Tocornal** with Econsult Advogados e Consultores Associados is a favourite among peers and clients, and possesses “outstanding skills as an economist”.

### Chile

**Joaquín Poblete** at Pontificia Universidad Católica de Chile is recognised by respondents

as a top-tier competition economist, with a special focus on drug pricing issues.

**Guillermo Paraje** of Universidad Adolfo Ibáñez is a respected economist in the Chilean market, and is described by sources as “probably a current leader in the field”.

### Peru

**Vincent Poirier-Garneau** with APOYO Consultoria enjoys a sterling reputation among peers in the Peruvian market, due to his standout work on cartels, abuse of dominance and regulatory issues.

## England



**Iona McCall**  
AlixPartners UK LLP

Iona is a professional economist with 20 years of experience. She specialises in competition and regulatory matters and has an established reputation for delivering rigorous economic analysis for clients both as an adviser and an expert witness, in particular with respect to anti-competitive agreements, abuse of dominance infringements and associated private damages claims.

She has acted for the UK, EC, Dutch and French competition authorities, as well as lawyers and businesses on competition matters across a range of sectors including financial services, digital markets, transport, healthcare and pharmaceuticals.

Iona has wide experience estimating damages in the context of both group claims and CPOs. Recent cases include trucks, forex, and automotive bearings. Iona has also advised clients in complex market investigations including secondary ticketing, credit reference agencies and loan syndication.

She is a founding member of W@CompetitionUK and she has written and spoken widely on competition and litigation matters. In 2021, Iona was named by Who's Who Legal as a "Future Leader" in the field of competition economics.

Iona holds an MSc Economics from the London School of Economics and a BSc (First) in Economics and French from the University of Birmingham. Iona also spent a year studying economics at the Sorbonne in Paris.

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**WWL says:** *Iona McCall is a standout competition economist, with market commentators reporting that they would be "delighted to work with Iona on any case".*

## Germany



**Simone Kohnz**  
E.CA Economics

Dr Simone Kohnz is a director at E.CA Economics. She has more than 15 years' experience in economic consulting advising clients from a wide range of industries, in all fields of competition policy and across a number of jurisdictions including Germany, the European Union, the UK, Spain and Austria.

In recent years, Simone specialised in the quantification of damages in private litigation cases. She has advised clients and drafted expert witness reports for European, German and Austrian cartel and information exchange cases in a variety of industries including trucks, sugar, timber, banking cards, pumpers and turntable ladders, district heating, fast-moving consumer goods and de-icing salt. Since 2019, Simone has served as a testifying expert in front of Spanish courts in numerous private damage litigation cases.

Simone also has considerable experience in mergers. She worked on a number of merger feasibility studies in the fast-moving consumer goods industry and in asphalt plants. She also provided assistance in the mergers of *Knorr/Bremse, H+H/Xella* and *Strabag/Lafarge*. Furthermore, Simone has worked on a number of regulatory cases in telecommunication, transport and pharmaceuticals.

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**WWL says:** *Simone Kohnz is "a great economist who is pleasant to work with", according to sources who further note her "sharp analysis and excellent writing".*

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**Kevin W Christensen**  
Berkeley Research Group

Kevin W. Christensen, Ph.D. is a Director in BRG's Economics and Damages community. Dr. Christensen specializes in antitrust & competition policy, public policy, and damages analysis. Often these specialties are applied in the context of the pharmaceutical industry. He regularly works on class action litigation matters to address questions of class certification and estimation of class-wide damages. Dr. Christensen has submitted expert reports to the U.S. District Court for the District of Columbia and regulatory agencies. He has provided deposition testimony in state court. Additionally, he has authored white papers and regulatory filings for state and federal agencies.

Dr. Christensen has been involved in antitrust & competition matters that included price fixing, monopoly, monopsony, market allocation, raising rivals costs, or tying and bundling allegations. He also has worked on several mergers and acquisitions and non-public investigations by federal agencies. For economic regulation matters Dr. Christensen has estimated the economic and tax revenue impact of proposed infrastructure investments or regulatory changes. He has estimated economic damages in a variety of antitrust and false advertising litigations and has provided testimony on economic damages resulting from bribery. His work spans oil & gas, pharmaceutical, biotechnology, medical device, banking, automobile finance, wholesale distribution, transportation, consumer packaged goods (CPG), agriculture, building materials, tourism, and gaming industries.

Dr. Christensen holds a Ph.D. and M.A. from the University of Florida and a B.S. from James Madison University. From 2011 to 2022 Dr. Christensen served on the board of editors for *The Antitrust Magazine Online* (formerly *The Antitrust Source*) a publication from the American Bar Association's Section of Antitrust Law. Dr. Christensen also serves on the Board of Directors for RxPartnership. RxPartnership is a critical part of the health care safety net that provides affordable brand and generic medications to low-income, uninsured Virginians.

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**WWL says:** *Kevin Christensen is "held in high regard" by interviewees, who call him "a great peer" in the economics field.*

USA • District of Columbia



**Shireen Meer**  
Berkeley Research Group

Dr Shireen Meer is an economist and a director in the Washington DC office of the Berkeley Research Group. She specialises in the rigorous application of economic analysis to litigation and consulting matters. She has worked on a wide variety of matters, including antitrust, class actions, complex commercial disputes, intellectual property and government investigations.

Dr Meer has worked on competition matters across a wide range of industries addressing issues related to class certification, competitive effects, unfair competition and unfair trade practices, economic impact, economic damages and long-term liability estimation. Additionally, she has conducted benchmarking analyses, assessed outsourcing viability of public services and has conducted comparative economic analyses of proposals for government clients. Her work has spanned industries such as healthcare, consumer products, metal refining products, banking, and pharmaceuticals.

Dr Meer has taught undergraduate-level courses in micro- and macroeconomics and was managing editor of Managerial and Decision Economics, a peer-reviewed journal. She has published papers in academic journals and in professional publications. Her research on behavioral economics has received mentions in trade press.

Dr Meer has testified at jury trial, provided deposition testimony, and submitted expert reports in federal and state court. She has served on arbitration panels for the Financial Industry Regulatory Authority (FINRA). Dr Meer is an active member of several professional associations. She received her PhD and MA in economics from Emory University.

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**WWL says:** *Shireen Meer earns endorsements from interviewees for her "clarity of analysis and writing ability" as well as her "thorough approach".*

**DIRECTORY**

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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- Nicole Robins**  
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# CONSTRUCTION | *Quantum, Delay & Technical*

**Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# CONSTRUCTION | *Quantum, Delay & Technical*

This year we highly 280 outstanding experts for their market leading work across the construction area. They are highlighted for their vast experience provide expert testimony on an array of quantum and delay issues.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## EMEA

### Global Elite Thought Leaders

**David Barry**  
*Kroll*  
London

**Colin Byford**  
*gb2 LLP*  
London

**Guy Elkington**  
*Ankura*  
Dubai

**David Goodman**  
*Kroll*  
London

**Liam Holder**  
*Secretariat*  
London

**Wendy MacLaughlin**  
*gb2 LLP*  
London

**Franco Mastrandrea**  
*HKA*  
London

**Rob Palles-Clark**  
*Kroll*  
London

**Mike Saulsbury**  
*Secretariat*  
Dubai

**Michael Stokes**  
*Ankura*  
London

**Andrew Yendall**  
*Yendall Hunter Limited*  
London

## LEADING FIRMS

### HKA

**Emyr Evans** demonstrates to sources his “committed, methodical and insightful approach to analysing issues” and “ability to always offer meaningful contributions”.

**Franco Mastrandrea** is commended as “one of the most experienced thinkers that can be found today in the quantum market”, winning praise for his strategic advice in practical and technical matters.

**David Atkinson** is acclaimed as a go-to expert with “a significant following” in the construction sector, with peers stating, “He is hugely respected.”

**Michael Tonkin** is “very knowledgeable and sensible in his ideas” rendering him “a safe pair of hands who delivers on-point, clear, practical reports.”

**Mark Dixon** is “a real heavyweight” whose work in “large and high-value energy and oil and gas disputes” is “superb”. Sources say:

“His reports are exceptionally well-written, clear and thorough, reaching sensible results.”

**Karen Best** draws praise from respondents who commended her as “an excellent delay expert” whose attention to detail is unmatched.

**Haron Niazi** is an “excellent expert” with “vast experience in KSA and the Middle East Region.” He “provides the highest quality deliverables at all times”.

### Kroll

With over 30 years of experience, **Austin Duffy** is singled out as “an excellent expert” for his construction management practice that combines delay and damages analyses across a variety of projects.

**Joanne Prior** is “an effective and convincing quantum expert” and “a very adept practitioner”.

**David Falkenstern** receives widespread endorsements as “a very solid expert” who is “great to work with” and “approaches the joint expert process in an open and collaborative way”.

With over 20 years’ experience, **Aidan Coyne** receives praise for his deep understanding of and ability to provide expert testimony in complex construction projects encompassing a wide range of sectors.

**Ian Greenhough** is singled out by market sources for his impressive quantum practice and his “ability to present complex quantum claims and present his opinions clearly in his written report and before a tribunal”.

**David Barry** “is a top expert in the construction industry” thanks to his astute quantum delay analysis spanning a broad range of industries.

**Rob Palles-Clark** is a favourite among peers and clients, who readily endorse him as

a "world class" construction expert.

**David Goodman** is described by sources as "an excellent delay expert" and "one of the most knowledgeable experts in the industry".

### Ankura

**Michael Stokes** is a prominent name in the construction expert market, with peers confirming that he has "excellent knowledge and expertise in quantum matters".

**Mamas Stavrou** is identified as the consummate construction expert by peers in the UK market, and brings over 25 years of experience with quantum analyses and disputes to her clients' matters.

The "analytical, thorough and easy-going" **Tony Farrow** "combines his extensive reserve of industry knowledge" with "solid analytical acuity, considerable clarity in communicating the elements of his reasoning and a genuine interest in any key additional facts".

**Matthew Finn** is "an excellent expert" who is "fantastic at seeing the woods through the trees and getting to the bigger picture quickly". His "commercial common sense adds real value for clients" and his work is "comprehensive, reliable and authoritative."

**Scott Jardine** is an "excellent and experienced" expert "always on top of the details" and produces "good quality output".

**Volker Schmitz** leaves sources "impressed by his expertise in analysing infrastructure construction projects" and his "knowledge of the applicable construction law".

**Stephen Sandles** maintains a sterling construction expert practice, and has over 13 years of experience advising government organisations, developers and contractors on quantum issues.

"Top-drawer expert" **Guy Elkington** is "fantastic" and "widely endorsed by peers"

who find him "very good to work with as an opposing expert."

The "fantastic" **Jacqui Record** enjoys wide acclaim as a construction expert among peers as "a stand out expert in the construction field."

**Paul Taplin** is an established name in the expert market, and is "good under the pressure of cross-examination".

The "great" **David Dellar** "knows his stuff and is easy to work with." One source highlights, "He produces impressive graphical illustrations for delay analysis."

### Diales Expert Witnesses

**John Mullen** receives substantial praise and is hailed for his impressive work providing expert testimony in complex construction disputes.

**Keith Strutt** has four decades of experience and possesses "excellent knowledge in the construction industry", particularly pertaining to the oil and gas sector.

**Mark Wheeler** is a highly respected construction expert with a long-standing practice providing testimony on high-value quantum disputes.

**Timothy McGoldrick** has over 35 years' construction sector experience and "excels in presenting expert testimony in a simple and easily understandable manner".

**Michael King** continues to be a leading figure in the market thanks to his exceptional handling of quantum and damages issues in complex construction proceedings.

**Stuart Holdsworth** is highly regarded for his work in complex construction disputes, where he provides top-tier expert evidence on structural and material defects.

### GBsqd

The "exceptional" **Colin Byford** is heralded by market respondents as "a very strong expert"

who is "excellent for quantum" in construction disputes.

**Wendy MacLaughlin** is highlighted by market respondents as "the best expert out there" who "excels at the technical detail" thanks to her strong industry background.

**Charles Gurnham** is acclaimed as "a very meticulous practitioner who takes care in his analysis" in construction-related disputes.

**Sarah Pattinson** performs "outstandingly" in complex quantum matters, spanning valuations and disruption estimations, among other matters.

### Secretariat

**Liam Holder** commands "complete confidence" from sources thanks to his "combination of integrity and tactical nous" with which "superbly well-written, highly professional, to-the-point expert reports" are produced.

**George Taft** is "very sensible, pragmatic and has a good handle on the detail", with sources noting his "articulate, authoritative and attentive" approach in proceedings.

**Mehmet Karakoc** is a distinguished construction expert, as sources extol "his forensic grasp of the details is exceptional."

**Oliver Barnes** is a "practical and sensible" expert whose ability to interface between legal, technical and commercial towards ensuring an accurate and sustained assessment is "very impressive".

**Mike Saulsbury** "insightfully identifies strengths and weaknesses very early on", producing "exceptionally clear and persuasive oral testimony and written reports".

**Kagan Aktas** "has a good balance of knowing and being able to apply delay analysis methodologies, whilst remaining firmly grounded by practicalities".

## OTHER LEADING INDIVIDUALS

### England

**Andrew Yendall** at Yendall Hunter comes highly regarded by peers and clients alike who note, "His delay analysis is excellent, and reports are extremely well written."

**Martin Hunter** brings over 30 years of experience to his construction practice, providing expert analyses to his clients' disputes.

From Accuracy, **Hervé de Trogoff** is a "great collaborative worker" and impresses market sources with his "impressive technical knowledge and application".

**Christopher Ennis** with Time | Quantum Expert Forensics Limited is singled out among peers for his "brilliantly written reports and skilful analysis".

**David Rollason** at David Rollason Associates is widely recognised for his top-tier work providing delay analyses in international construction disputes.

**Mark Mills** with Aquila Forensics has a "good grasp of the detail whilst being able to summarise the key issues succinctly" in infrastructure disputes.

**Daniel Miles** has a stellar reputation as a testifying expert thanks to his specialist knowledge of complex construction disputes.

**Jas Cheema** at Berkeley Research Group is a "strong player" in the market who stands out for his skill and expertise in international construction disputes.

**Seamus O'Doherty** earns plaudits for his "experience of major construction projects". Sources add: "Experienced decision makers rely on Seamus' reports."

**Mark Hackett** from Mark Hackett Associates is renowned for his deep expertise in delay

analysis and has vast experience advising on major construction projects.

**United Arab Emirates**

Peers and clients commend **David Merritt** at Capital Consulting International for his

“ability to communicate complex technical analysis in a manner that is easily understood by the layman”.

Berkeley Research Group’s **Michael Kenyon** is “first-class in the UAE” say sources

who describe him as “one of the best” for construction-related disputes.

**NORTH AMERICA**

**Global Elite Thought Leaders**

**Toshi Dezaki**  
*Ankura*  
Washington

**Robert Freas**  
*Exponent Inc*  
Alexandria

**Jeffrey E Fuchs**  
*Delta Consulting Group*  
Woodbridge

**Neil Gaudion**  
*Lighthouse Consulting Group*  
Atlanta

**Scott D Gray**  
*Ankura*  
Miami

**Bob Groves**  
*TM Financial Forensics LLC*  
San Francisco

**Don Harvey**  
*Secretariat*  
Atlanta

**Felipe André Isoré Gutiérrez**  
*CONEXIG*  
Houston

**Christopher Larkin**  
*FTI Consulting*  
Toronto

**Ted Scott**  
*Secretariat*  
Los Angeles

**Meera Wagman**  
*Secretariat*  
New York

**LEADING FIRMS**

**Ankura**

Market commentators commend **Toshi Dezaki** for his “unique ability to understand the big picture goals, as well as the personalities and politics involved in working with a multi-expert matter”.

**Scott D Gray** is “an experienced quantum expert with a great capability to express his professional opinion during hearings” as he possesses “remarkable cross-examination skills in English and Spanish”.

**Peter V Badala** is lauded as “one of the most respected construction experts in the US”. His “analyses are detailed, strategic, and sturdy against all scrutiny”.

**Israel Almodovar** is considered a top practitioner in the field for “his truly remarkable oratory skills which he demonstrates during hearings and cross-examination as well as his thoroughly impressive acute analysis”.

The “versatile and multifaceted” **Robert W Davenport** is a leading construction expert who has a vast breadth of experience in quantum and delay matters.

**Delta Consulting Group**

**Jeffrey E Fuchs** is regarded as “an extremely well-informed construction analyst” who is “great at explaining complex concepts in terms that are easily understood”.

**J Mark Dungan** is highly sought after for “his careful analysis of materials, well-written reports, great subject-matter knowledge, and excellent forensic skills”, which all contribute to his “high credibility as a witness”.

**Charles R Heckman** is recommended for “his proven track record of generating well-substantiated reports under difficult time constraints”. He is distinguished by his “impressive ability to clearly explain complex concepts and analysis relating to all aspects of construction delay”.

**Gene Lash** receives ample praise for being “creative, insightful, and professional” in his approach to quantum and delay matters.

The “very astute” **Tong Zhao** is a leading consultant with “an extensive technical background which has proven invaluable”.

**FTI Consulting**

**Christopher Larkin** is highly recommended for “his ability to succinctly and clearly communicate complex schedule issues”. His “breadth of experience in projects lends credibility to his analysis”.

**Paul S Ficca** is renowned in the quantum field for being “very organised, highly efficient, and always ready to contribute to parallel analyses”.

Sources report that **Patrick McGeehin** is “an excellent and thorough quantum expert” who has “fantastically effective demeanour when testifying” and is “regarded as one of the best at assessing quantum of damages in the USA”.

**Robert Poole** earns his reputation as an objective and thorough quantum expert by repeatedly demonstrating “his big-picture perspective and thorough analysis that is persuasive and non-partisan”.

**Andrew Rhodes** is considered “one of the pre-eminent consultants in the construction field” with over 25 years of experience testifying on matters of quantum and delay.

Few can rival **Louie C Wu**’s “efficiency, knowledge, and quick recall of pertinent details”. This has given him the “ability to see the shortcomings of the opposing expert’s analysis”.

**HKA**

**Kenneth R Baker** is “skilled at designing well-rounded presentations” during his expert testimonies. He “routinely goes above-and-beyond by recommending experts who can supplement his knowledge”.

**Wayne DeFlaminis** is an outstanding consultant for matters of delay, quantum, and disruption who displays “advanced knowledge, diligence, and mastery of subject matter”.

**Frank J Giunta** is a leading figure in the construction consulting space, possessing over 35 years of experience managing complex projects and providing expert testimony in quantum and delay.

Sources say that **Scott D Hollingsworth** is “knowledgeable, responsive, and easy to communicate with”. He “blends seamlessly with the project team and thoughtfully articulate how delays occurred”.

**Chris Spandau** has “a breadth of construction knowledge” that enables him

to conduct “a very robust analysis of issues in a timely fashion”.

#### Secretariat

**Don Harvey** is regarded as one of the leading delay experts in the construction business, possessing “a mastery of the details that he can seamlessly translate into the big picture for tribunals to understand”.

**Ted Scott** is able to balance his “calm, patient, easy-going nature” with being “highly responsive, diligent and thorough”.

**Meera Wagman** is widely lauded for her “rare and valuable skillset”, with which she “provides rigorous cause and effect analysis of the realistic inflection points throughout a project cycle”.

**Mike Kling** receives accolades for having “an incredibly thorough mastery of details” and being “absolutely relentless in his pursuit of correct information that pertains to the case”.

## OTHER LEADING INDIVIDUALS

### USA

**Robert Freas** at Exponent Inc is a leading expert in the field of construction consulting who performs a wide range of risk analysis and project management services across various sectors.

**Neil Gaudion** at Lighthouse Consulting Group is “incredibly detailed and thorough” in his approach, making him “an outstanding presenter of information”.

Sources attest that **Bob Groves** of TM Financial Forensics is “one of the best in the business of construction experts”, adding that

he is “an excellent delay claims expert”.

**Felipe André Isoré Gutiérrez** with CONEXIG is considered “excellent at communication and explaining complex technical matters”, both as an adviser and as a testifying expert.

## ASIA-PACIFIC

### Global Elite Thought Leaders

#### Scott Adams

*Scott Adams Consultants Ltd*  
Hong Kong

#### Amit Garg

*Secretariat*  
Singapore

#### Mike Allen

*Secretariat*  
Hong Kong

#### John Lancaster

*JS Held*  
Singapore

#### Paul Roberts

*Secretariat*  
Brisbane

#### Garry Crossley

*FTI Consulting*  
Singapore

#### Jon Prudhoe

*Ankura*  
Singapore

## LEADING FIRMS

### Ankura

Market commentators regard **Jon Prudhoe** of Ankura as “an extremely efficient quantum and delay lawyer”, adding that “he is highly sought after for his oral testimony skills, which are truly world-class”.

The “excellent negotiator and technical expert” **Chris Clark** has demonstrated “an ability to complete work under tight timeframes without compromising on quality, as he regularly produces very detailed and technical delay analysis”.

Sources describe **Anne Connolly** as “very responsive and sharp”, adding that “she is

capable of explaining technical quantum concepts clearly and persuasively”.

### FTI Consulting

Regarded as “the go-to delay expert in Southeast Asia”, **Garry Crossley** of FTI Consulting has the “ability to demystify the approach to assessing delays on a project”, taking great care outlining his “expert analysis in a clear and logical manner”.

**Graham McNeill** is “very thorough, committed, and patient” in his approach to construction quantum and is “excellent under pressure and as a convincing witness under cross-examination”.

Peers nominate **Stephen Rae** as “the leading quantum expert in Australia” due to his “thoroughness, attention to detail, and broad range of experience in the field”.

**James Taylor** comes highly recommended as “a renowned quantum expert” who has “a wealth of experience in all matters relating to construction”.

### Secretariat

**Mike Allen** is regarded as “extremely skilled at testifying, for he is thorough and meticulous in his analyses and expert opinions”.

Sources say that **Amit Garg** has built up an excellent reputation as a practitioner who “always produces clear, well-written reports which are readily accessible”, benefiting from “his ability to absorb and assimilate huge amounts of data”.

**Paul Roberts** is “very well-respected in the international market” due to his “high level of experience and reliability in handling complex quantum matters”.

Market commentators report that **Ben Burley** is “sharply witted and an excellent strategist” as it pertains to “his cutting-edge expertise in construction and delay law”.

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## OTHER LEADING INDIVIDUALS

### Australia

**Phillip Blunden** at Hinds Blunden is “universally recognized in the construction legal marketplace” for his “depth of experience, confidence, and professionalism”.

### China

The “methodical and measured” **Baoqiang Zheng** of HKA comes “highly recommended as an expert in delay analysis” due to his “confident and logical disposition” coupled with “his record of making painstaking efforts to instil confidence in those who work with him”.

### Hong Kong

The “highly reliable” **Scott Adams** with Scott Adams Consultants enjoys a “fantastic reputation for being a reasonable, common-sense practitioner who is well-known in the field”.

Sources attest to **John Battersby** at Battersby Kingsfield being “the most experienced quantum expert in the region” due to his record of producing outstanding results for his clients.

**John Cock** of Q Consulting in association with Hanscomb Intercontinental is often cited as “the best technical expert in Hong Kong” with over 40 years of professional experience.

**Patrick O’Neill** with ADR Partnership receives ample praise for being “a highly skilled quantum expert who possesses a vast array of construction experience”.

**Douglas Wardale** at Project Co-ordination Services is recognised as “a fantastic construction expert” who specialises in the programming of large, multi-disciplined projects.

### Singapore

**John Lancaster** at JS Held is a “skilled delay expert who is in high demand” due to “his deep understanding of events that impact progression in major projects” as well as “his calm and confident composure when under cross-examination”.

**Samuel Widdowson** at Accuracy impresses market commentators with “his remarkable clarity of thought, intellectual rigor, and practical knowledge”. He is “hands down the most talented delay expert I have worked with”.

## Australia



**Jonathan Brown**  
Secretariat

Jonathan is a chartered quantity surveyor with more than 28 years of experience in the commercial and contract management of projects in the UK, Middle East, and Australia. He has been appointed as quantum expert on over 18 occasions on matters in Australia, PNG, and Africa.

Jonathan has testified as a quantum expert in the supreme court of Western Australia and in arbitration, including giving concurrent evidence (hot-tubbing). He provides impartial advice on disputes and acts as a quantum expert in mediation, adjudications, arbitrations and expert conferrals.

Jonathan's experience spans commercial, social, education, mining, oil and gas, infrastructure, and utilities projects. He provides strategic procurement advice, tailored to client risk profiles and specific project drivers, and has implemented these strategies throughout the design and construction phases of projects.

Jonathan's expertise includes all aspects of quantity surveying practice, valuation of prolongation costs, disruption and loss of productivity, and termination costs.

Jonathan has significant experience in first principles estimating, for estimates of all classes prior to tender, and for variation and claim assessment during and following construction. He has developed and audited CAPEX estimates for mining process plants and associated infrastructure in Australia and overseas.

Jonathan is a Fellow of the Royal Institution of Chartered Surveyors (RICS), a member of the Chartered Institute of Arbitrators, an associate of the Australian Institute of Quantity Surveyors, and a practising member of the Academy of Experts. He holds a degree in quantity surveying and a post graduate diploma in construction law and arbitration.

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**WWL says:** *Jonathan Brown is lauded as "articulate, proactive, calm and measured". Interviewees add: "He understands issues and gives clear advice, with a practical but thorough approach to matters."*



**Chris Clark**  
Ankura

Chris Clark is a senior managing director at Ankura based in Australia with an expertise in construction. A chartered civil engineer with 25 years' experience in civil engineering contracting and in commercial and contract consulting, Chris has gained civil engineering experience with major contractors on large infrastructure projects including road, rail, airport, and power generation projects culminating in the position of project manager on major projects. He also has hands on experience in the design of various temporary works.

As a consultant, Chris has worked on numerous buildings, process plant, oil & gas and power related projects comprising complex structural, mechanical, piping, electrical and instrumentation works.

Chris has been appointed as delay expert on several occasions and has given evidence under cross-examination. A particular field of expertise is in analysis of delay, its causation and illustration of impact, and dealing with issues of prolongation, disruption, EOT entitlement and concurrency.

A selection of Chris' expert witness appointments includes time impact expert on numerous mineral resources plants, mass rapid transit, power stations, buildings and LNG plant projects. He has also provided advice on hospitals, infrastructure, rail, process plants and sewage plants projects.

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**WWL says:** *Chris Clark is credit by peers and clients alike for his deep construction expertise, with sources highlighting him as "an excellent competitor" in the market.*



**Stuart Downes**  
FTI Consulting

Stuart Downes is a senior director in the construction solutions practice of FTI Consulting and is based in Perth, Australia.

Stuart is a chartered quantity surveyor, and specialises in the preparation of expert reports, submissions for adjudication, advising and working in conjunction with client law firms in the preparation of claims for delay and disruption costs, extension of time and disputed variations on high profile projects and disputes in preparation for arbitration or litigation.

Stuart has worked in both Australia and the UK and has more than 20 years' experience in the commercial, contractual and claims management of projects, ranging from gas pipelines, FLNG and LNG installations, mining and resources, power generation, marine civil, heavy and light rail, utilities (electricity, water and wastewater), offices, schools, airport extensions and residential developments. Stuart has worked with a wide range of standard and bespoke construction and engineering forms of contract, including the NEC3 and more traditional contracts (lump sum, with or without quantities), design, build and maintain, model forms, and a variety of framework agreements.

Stuart began his career in the construction industry in 2000, working for several blue-chip contractors and has particular experience and knowledge in post-contract commercial management and contract administration. Stuart relocated to Australia in 2011 with an international firm of construction contract consultants specialising in dispute management before joining FTI Consulting in 2012 as an associate director. He has since been involved in specialist appointments to the mining, oil and gas, power, rail, civil construction and building and infrastructure sectors across the APAC region. He has also prepared numerous expert reports (both quantum and delay) on high profile/complex projects, and has been appointed as independent quantum expert himself on several occasions.

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**WWL says:** *Stuart Downes earns glowing praise from market sources who describe him as "a strong advocate" and a "responsive and knowledgeable" expert.*

## Australia



**Jon Dyson**  
FTI Consulting

Jon Dyson is a managing director in the construction solutions practice of FTI Consulting and is based in Melbourne, Australia.

Jon is a highly experienced infrastructure, property development and construction professional, having operated for more than 30 years across building and civil engineering within Asia-Pacific, the Middle East and the UK. Throughout his career, Jon has accumulated and applied broad-range expertise in quantum and delay analysis, expert reporting, public private partnerships procurement and technical advisory, financier development monitoring, technical due diligence, construction risk management, development management, contract management, and commercial and cost management.

Jon specialises in analysis, preparation and critiquing of contractual claims pertaining to quantum associated with delay, disruption and scope change, and has been involved in disputes relating to LNG processing plants and compressor hubs, mining facilities, airport infrastructure, road and rail including tunnelling, oil and gas platforms and commercial developments. Jon has been engaged as an independent expert witness in relation to numerous disputes concerning the value of prolongation, disruption, defects rectification and variations, including in connection with security of payment adjudications.

Jon's consulting career began in 1985 as a quantity surveyor with a renowned UK private quantity surveying practice, where he attained RICS qualification and membership. Jon relocated to Hong Kong in 1994, operating as an associate director in the areas of claims and disputes for five years across the Asia region before returning to the UK and specialising in PPP advisory and technical due diligence on behalf of project sponsors and financiers. In 2004, Jon emigrated to Australia, continuing to operate within the PPP, and claims and disputes fields. Subsequently, Jon spent three

years in the Middle East as a commercial manager and development manager for the real estate arm of a local investment bank. Since returning to Australia in 2010, Jon has held principal and director-level positions heading core business streams or state offices for large international and local consultancy businesses.

Jon is an RICS accredited expert witness, holds a bachelor's degree in quantity surveying and is a post-graduate certificate in the mechanics of project finance. Jon is a member of the Royal Institution of Chartered Surveyors (RICS), Society of Construction Law Australia and Building Dispute Practitioners' Society Inc.

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**Stuart Harold**  
FTI Consulting

Stuart Harold is a senior director in FTI Consulting's construction solutions practice. He is a commercially and contractually astute Project Controls Specialist with over 20 years' experience in planning and project controls. He has extensive experience in the preparation and defence of contractual claims. As well as, programming experience spanning numerous disciplines including, building, civil engineering, mechanical and electrical engineering, oil and gas and process engineering.

MrHarold is based in Perth, but has worked in both the United Kingdom and Australia encompassing the entire project lifecycle, including tender program preparation and validation; construction program development; sub-contractor program assessment and integration; progress monitoring; preparation and defence of contractual claims for Extension of Time and Disruption; and the forensic analysis of programmes for the retrospective demonstration of cause and effect

MrHarold also prepared, or assisted in the preparation, of numerous expert reports in the area of delay and disruption and has extensive experience in the successful presentation of complex project information for the purposes of alternative dispute resolution.

MrHarold holds a Bachelor's degree (Honours) in Building, is an Incorporated Member of the Chartered Institute of Building and a Professional Member of the Resolution Institute (formerly the Australian Institute of Arbitrators and Mediators).

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**WWL says:** *Jon Dyson receives glowing praise for his "excellent working knowledge of construction and the challenges faced". He is further highlighted for his "pragmatic and client-focused" approach.*

**WWL says:** *With over 25 years of experience, Stuart Harold is highly regarded for his work in complex construction disputes, where he provides top-tier expert evidence on contractual claims and project disputes.*





## Jonathan Humphrey

HKA

Jonathan leads HKA's forensic accounting and commercial damages practice in Oceania and Asia. He is a chartered accountant with more than 20 years of experience advising clients as an accounting and finance expert on complex contentious matters and in an advisory capacity.

Jonathan's extensive construction industry experience includes the assessment of consequential damages, including lost profits; challenging the reasonableness of liquidated damages; valuing losses from expropriated assets; analysing claims for incurred and additional cost; quantifying quantum meruit claims; joint venture disputes; shareholder disputes; assessing additional financing costs due to delays; quantifying claims for insured events; claims for opportunity cost; accounting issues; and overhead allocation and apportionment.

Jonathan's other experience includes the quantification of lost profits arising from breach of contracts and warranties, valuations resulting from expropriation and shareholder disputes and quantification of damages in respect of class actions, professional negligence, insurance claims, business interruption and post-acquisition disputes.

Jonathan has worked across sectors including construction; oil and gas; power; IT and telecoms; financial services; and manufacturing. He has an established international background working in jurisdictions including Australia, New Zealand, Asia, the UK, Continental Europe, the Middle East and Africa.

Jonathan is appointed regularly as an expert in contentious matters and has experience providing oral evidence in commercial and investment treaty cases. He has worked in multiple forums, including international arbitration under ICC, UNCITRAL, LCIA, SIAC, AIAC, DIAC and HKIAC rules, court litigation and mediation.

Jonathan is a fellow of the Institute of Chartered Accountants in England and Wales, and has a degree in economics from the University of Bristol.



## William J Kerr

TBH

William is a programming and project controls manager with over 20 years of experience in the construction industry, including management of civil projects and as an expert witness on delay and disruption matters. His areas of expertise include delay and disruption analysis, project planning, project controls, claims advisory and dispute avoidance. William's extensive practical experience in engineering and construction projects has provided basis for programming and project management expert appointments. He has acted as an expert determiner and has given expert evidence in arbitration.

His core experience includes rail and road infrastructure, building, power, renewables and mining.

William frequently sits on dispute and claims advisory panels and has delivered a number of seminars on project planning, project controls, claims and dispute avoidance. He holds degrees in construction management and construction law and is a member of the Academy of Experts and Chartered Institute of Arbitrators.

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**WWL says:** Jonathan Humphrey impresses clients and peers for his "impressive due diligence and attention to detail" that assists him in making nuanced distinctions and decisions.

**WWL says:** William Kerr stands out among peers as a leading project management and delay expert with vast experience in construction.

## Australia



**George Matta**  
TBH

George is an architect with over 26 years' experience in the construction industry. He holds a Bachelor of Science degree in architecture and a master's degree in construction law and arbitration.

Prior to becoming a consultant, George spent 15 years working with international contractors. His core skills are in the areas of project management; project planning and controls; contract administration; and dispute resolution. George has worked on medium-sized to large projects including power stations, airports, railways, tunnels, roads and bridges, oil and gas, mining and commercial and residential projects across the Middle East, Asia and Australia.

George has worked for clients, contractors, subcontractors and suppliers dealing with claims both up and down the line. As an expert in delay and disruption analyses, George understands the importance of effectively communicating analysis outcomes to the parties in order to assist in the decision-making process. His strong background in planning and controls has allowed for development of specialist expertise in the preparation and assessment of position papers for dispute resolution negotiations involving delay and disruption matters; representing clients during mediation in such matters; and provision of expert opinion in the matters of construction programming, delay and extensions of time, and loss of productivity for arbitration and litigation. George has been appointed as expert on a number of time-related and disruption claims and has been cross-examined in domestic as well as international arbitration proceedings.

George regularly presents and writes technical articles on subjects relating to the preparation of construction time-schedules, preparation and assessment of extension of time, forensic delay analysis methodologies and the quantification of loss of productivity.

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**Stephen Rae**  
FTI Consulting

Stephen Rae is a chartered quantity surveyor with over 35 years' experience in the construction and engineering industries. For the past 25 years he has specialised in the provision of cost management, change valuation and forensic delay analysis services to owners, contractors and their legal advisors. His services have been provided in both contentious and non-contentious situations, in relation to commercial developments, roads, railways, airports, tunnels, oil and gas platforms, shipbuilding, LNG plants, pipelines, mining facilities, power plants, desalination plants, clean energy projects, nuclear installations, defence installations, pharmaceutical plants and marine civil projects.

Stephen first testified as an expert in 2000 in Hong Kong in relation to a dispute arising out of a hotel development in Macau. He has since received in excess of 40 expert witness appointments on construction quantum and/or delay matters and has given oral expert testimony within several jurisdictions including Australia, Hong Kong, Philippines, Singapore and Taiwan before domestic and international arbitral tribunals.

Stephen frequently lectures on subjects relating to the preparation and assessment of construction claims, delay analysis methodologies and methods of evaluating the impact of change on resource efficiency.

Stephen holds Bachelor's degrees in both Law and Quantity Surveying, is a Fellow of the Chartered Institute of Arbitrators, a member of the Royal Institution of Chartered Surveyors (RICS), and an RICS Accredited Expert Witness.

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**Paul Roberts**  
Secretariat

Paul is a chartered quantity surveyor with over 35 years of experience in all facets of commercial, contractual and dispute management. He has acted as expert on over 100 occasions in matters of quantum and damages.

Paul worked in quantity surveying for almost 20 years followed by over a decade specialising in dispute avoidance and resolution. His experience spans a wide variety of building, engineering, mining and petrochemical projects located throughout Australia, South East Asia and the UK.

Paul mainly operates from Secretariat's Brisbane office and provides commercial advice, contractual services and expert quantum opinion to clients ranging from contractors, employers and their respective legal advisers on building, engineering, mining and petrochemical projects.

Paul is formally trained and experienced as adjudicator, arbitrator, expert determiner and mediator. He is regularly appointed to act as expert witness in Australia and overseas and has been cross-examined in both litigation and arbitration, including giving concurrent evidence (hot-tubbing).

Paul has been a committee member of a number of professional industry bodies, including the Royal Institution of Chartered Surveyors and the Chartered Institute of Arbitrators (Australia). He is an experienced tertiary-level tutor and external examiner and regularly speaks on topics including alternative dispute resolution, procurement and risk.

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**WWL says:** *George Matta is lauded by market commentators as a construction expert who is "much in-demand, very hard working and backed by a good team".*

**WWL says:** *Stephen Rae has over 40 years' experience in the construction sector, with peers lauding him as "a leading quantum expert in Australia" who possesses "an excellent reputation".*

**WWL says:** *Paul Roberts has built and maintains an enviable quantum and delay practice, thanks to his "strong analytical skills and report writing".*

## Canada • Alberta



**Terry Yeager**  
Berkeley Research Group

Terry Yeager has more than 20 years of experience in general contracting, construction management, and business management, as well as highly specialised skills in estimating, scheduling, project management, and construction business management. He has also provided construction consulting services for more than ten years. He has extensive practical experience with project estimating, scheduling, cost and financial analysis, and project management.

As a construction management consultant, Mr Yeager has provided project risk management (PRM) experience and litigation support consulting services in the United States and western Canada for owners including Toyo Tire NA, Hartsfield Jackson Atlanta International Airport, Our Lady of Lourdes, Suncor, Agrium, and Spectra Energy.

He has experience optimizing project development and design and construction administration processes, and minimizing the likelihood of delays, disruptions, scope growth, and disputes. He also has extensive dispute resolution experience performing claims analysis and providing expert testimony on matters including delay, disruption, acceleration, suspension of work, standard of care, differing conditions, constructive changes, late owner-furnished materials, over-inspection, interference, breach of contract, and business interruption.

Mr Yeager's experience includes master scheduling; conceptual estimating/budgeting; constructability/bidability review of solicitation and contract documents; earned value and schedule analysis; data collection and integration; progress, performance, and risk analysis; analysis

of resources and labor productivity; quantification of damages; and expert testimony on construction projects worldwide. He has been qualified and testified as an expert in scheduling and delay analysis in state court and in numerous arbitrations and alternative dispute resolution proceedings, and has provided litigation consulting services on numerous projects.

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## British Columbia



**Ali Fard**  
Ankura

Ali Fard is a delay & quantum expert and a Chartered Quantity Surveyor with more than 25 years of industry experience. He has been appointed on numerous complex construction disputes to provide expert evidence regarding project delays and disputed changes, as well as the cost issues arising from lost productivity, acceleration, prolongation and disruption.

His expert appointments cover a wide range of industries and iconic projects with values up to \$2.8 billion in the Oil & Gas, Power, Infrastructure, Healthcare and Building sectors in Canada and various other jurisdictions.

In addition to expert appointments, Ali has successfully led several dispute-avoidance and dispute-resolution consulting assignments to help contractors, developers, owners, and banks reach a negotiated settlement. Ali is highly experienced in setting contractual and claims management strategies and advises clients in respect of contract solutions, contract risk management, commercial management procedures, and negotiation strategies.

Ali's qualifications include an MBA and an LL.M in construction law and arbitration, as well as a BSc and an MSc in mechanical engineering. Ali is also a fellow at the Chartered Institute of Arbitrators (FCIArb), a member of both the Royal Institution of Chartered Surveyors (MRICS) and Canadian Institute of Quantity Surveyors (PQS), and an RICS accredited mediator.

Clients refer to his expert work as "meticulous, objective and well considered" and agree that "Ali Fard is very detail oriented and focused on distilling complex issues into understandable reports". Ali is a frequent speaker and panellist, and delivers training programmes at the Osgoode Hall Law School and British Columbia Institute of Technology (BCIT).

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**WWL says:** Terry Yeager stands out for his "ability to communicate complex issues in an understandable way" as well as his facility with construction accounting matters.

**WWL says:** Ali Fard is "able to get to the critical elements of complicated claims quickly and efficiently", say sources. He excels at claims in heavy construction projects.

**Canada • Ontario**



**Christopher Larkin**  
FTI Consulting

Chris Larkin is a senior managing director in the FTI Consulting forensic and litigation consulting practice and leads its construction solutions group in Canada. MrLarkin has more than 29 years' experience in the construction industry, which includes 23 years specialising in contracts and dispute resolution.

His experience has embraced a number of complex projects, including power generation projects, data centres, building schemes, ship-building projects, rail projects, mechanical and electrical installation, and various civil engineering schemes. He has worked in a variety of countries including Canada, the UK, Malaysia, Indonesia, UAE, Oman, Saudi Arabia, Bahrain and Qatar. MrLarkin is a chartered civil engineer with a law degree and arbitration qualifications.

MrLarkin has been appointed as a scheduling expert witness and has acted as an assistant expert witness on both delay and quantum matters. He has experience of mediation, adjudication, arbitration and major litigation proceedings.

His claims management experience includes the forensic investigation of causes of delay and additional costs, delay analysis, quantum analysis, analysis of large quantities of complex data, drafting of statements of claim, evidence management and claim evaluation and rebuttal.

MrLarkin has given a number of presentations, notably on delay analysis, concurrent delays, liquidated damages, FIDIC forms of contract and claim preparation. Chris has had a number of articles published in construction industry construction publications.

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**WWL says:** *Christopher Larkin is held in high esteem as "an excellent expert" with "an entrepreneurial mindset" which helps him assist on complex engineering and construction projects.*



**Robert Poole**  
FTI Consulting

Robert Poole is a managing director in FTI Consulting's construction solutions practice in Toronto, Ontario. MrPoole is an experienced testifying expert witness in construction and property disputes, specialising in quantum. He has held senior positions in public and private organisations in Canada and the UK delivering expert witness, claims advisory, cost consultancy, risk management and project management services.

MrPoole has been appointed as an expert witness and has prepared or defended against claims on a broad spectrum of project types, including buildings, roads and bridges, railway and transportation, oil and gas plants, power plants, tunnels and ship building. He has provided rebuttal reports and assisted counsel with the identification of key issues, witness statement preparation, and preparation for trial.

MrPoole is a fellow of the Royal Institution of Chartered Surveyors (FRICS) and a Canadian professional quantity surveyor (PQS).

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**WWL says:** *Robert Poole is widely endorsed by market commentators for his "superb communication skills and ability to simplify damages analysis".*

**Quebec**



**Maged Abdelsayed**  
HKA

Maged Abdelsayed is a professional engineer with 35 years of construction industry experience. He has been appointed as an expert on more than 100 occasions for matters relating to delay, quantum and government contracting.

Maged has been cross-examined in both litigation and arbitration appearing before various courts and panels. He has acted as an expert witness in North America and internationally on disputed projects ranging from transport infrastructure, power generation and utilities to buildings and industrial plants.

Maged has held various project and site management positions for consulting and engineering firms and for major contractors. He has been responsible for project execution, planning, scheduling, cost control as well as claims analysis on industrial, commercial and civil work projects.

Maged specialises in disputes related to project delays, labor productivity losses, the impact of changes on construction work, and damages assessment. He also provides consulting and advisory services including developing and implementing project management plans and audits, reviewing project practices and control systems, assessing costs and schedules, cost recovery, and preparing and defending construction claims.

Maged is a member of Quebec's Order of Engineers (Ordre des ingénieurs du Québec), the American Association of Cost Engineers International, the American Society of Civil Engineers, and the American Bar Association. He holds a master's in engineering project management and is a frequent speaker on the subjects of delay analysis, productivity analysis, quantification of damages, claims avoidance practices, and data management practices and has developed and delivered various training programmes on these topics.

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**WWL says:** *Maged Abdelsayed stands out for his ability to utilise a logical mindset when dealing with complex problems in order to "synthesise the issues and conclusions of his analysis" for clients and the court.*

## China



**Baoqiang Zheng**  
HKA

Baoqiang Zheng is a professional consultant with over 20 years of experience in construction dispute avoidance and dispute management. He has been involved in claims for major infrastructure schemes around the world and has acted as delay expert.

Baoqiang specialises in project planning and forensic delay analysis. He has been directly involved in a variety of major international projects across Africa, Asia, Australia, Europe and the Middle East; regarding the preparation and defence of claims, disputes and arbitrations on behalf of contractors, subcontractors, clients and legal counsels.

Baoqiang has assisted the named expert on a number of occasions in matters of delay. This has included the production of expert reports in arbitration proceedings regarding industrial and infrastructure projects. He has also acted as named delay expert multiple times, including a combined cycle power plant project in Europe, two coal fired power plant projects in South East Asia, and a solar photovoltaic power plant in South America, and has been cross-examined.

Baoqiang has extensive experience in buildings, infrastructure, oil and gas, power and transportation projects. He has provided services including contract administration, contractual and commercial management, due-diligence, procurement, contract negotiations, disruption analysis, and estimating and cost management.

Baoqiang is a highly qualified professional, a fellow of the Chartered Institute of Arbitrators and a member of the Royal Institution of Chartered Surveyor (MRICS). He also holds a Project Management Professional certificate (PMP®) from PMI of the USA.

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**WWL says:** *Baoqiang Zheng is heralded as "one of the most experienced experts in China" whose reliability and expertise place him in high demand.*

## England



**Faye Allen**  
J.S. Held

Faye is an experienced Chartered Quantity Surveyor and a Director within the Construction Advisory team in J S Held based in the United Kingdom.

With over 27 years' experience in the construction and engineering industries, she supports a variety of construction and engineering clients to avoid, mitigate and resolve disputes and is regularly involved in dispute resolution processes both domestically and internationally. Faye is an accredited expert with experience of litigation, arbitration, adjudication and mediation. She is experienced in providing expert evidence and witness evidence in high value/high profile disputes and has given expert evidence and been cross examined by leading counsel in the Technology and Construction Court. Her clients, both contractors and client organisations, benefit from her breadth of experience having worked in senior positions for various contractors and consultants across a wide range of sectors. Alongside her professional career, Faye works with the RICS as an APC Assessor and STEM as an ambassador for the construction and engineering industry.

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**WWL says:** *Faye Allen garners widespread acclaim from peers for her mastery of quantity surveying, and her professional handling of complex quantum matters in a timely manner.*



**Tim Baillie**  
Kroll

Tim Baillie is a chartered civil engineer with over 16 years' of experience in the design, procurement, construction management and commissioning of major projects, most recently as a project director.

He has been appointed as an independent expert witness on project management, construction management and delay matters.

Having worked for a number of market leading contractors, Tim has a wealth of experience gained across a diverse range of public and private sector markets throughout the UK.

Tim holds an MSc in Major Project Management from the University of Oxford and an MSc in Civil Engineering from Heriot Watt University. He is a fellow of the Association for Project Management and has also been a member of the Institution of Civil Engineers since 2013.

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**WWL says:** *Tim Baillie is a key name in the UK construction expert market, with peers describing him as "a very impressive expert".*

## England



**Oliver Barnes**  
Secretariat

MrBarnes is a managing director of Secretariat and manages delay matters in their London practice in the United Kingdom. He is a chartered builder, with over 25 years of experience in the construction industry, specialising in dispute resolution, delay and disruption analyses, project overruns, scheduling and project controls. His experience spans a number of the largest European infrastructure and commercial projects including airports, universities, multi-storey commercial/residential, motorways, hospitals, hotels, courts, oil and gas, ports, power, rail, stadiums, tunnels and water/wastewater treatment facilities.

MrBarnes has been appointed as an expert on numerous disputes both domestically in the UK and in Europe, African nations and the Middle East. He has provided evidence in the UK TCC litigation, UK Adjudications and testified in arbitrations (under ICC, rules) as an independent expert on matters of scheduling, project delay, and loss of productivity.

MrBarnes is also an author and frequent speaker on a variety of construction-related topics including delay and disruption analyses in construction.

Prior to working in the consulting field, MrBarnes worked both as a construction engineer and planner/scheduler on several large building and civil infrastructure projects gaining hands-on experience setting out, tendering, planning and managing.

MrBarnes received both a BSc in Building Management (Design & Construction) from Northumbria University, with Postgraduate qualifications in Construction management and Construction Law. He is a Fellow of the Chartered Institute of Building, an Associate of the Chartered Institute of Arbitration and a member of the Academy of Experts.

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**WWL says:** *Oliver Barnes is a “practical and sensible” expert whose ability to interface between legal, technical and commercial towards ensuring an accurate and sustained assessment is “very impressive”.*



**Brian Barry**  
Kroll

Brian Barry is an experienced project manager and delay expert with over 20 years of experience in the construction industry. He has worked extensively around the world, completing major project assignments in North America, Europe, the Middle East and Asia.

Brian provides expert advisory services in construction disputes in the areas of programming, programme assessment, productivity, time impact, and delay and disruption. He has been involved in delay analysis and delivery of written opinions on a wide range of construction and engineering projects.

Brian has been appointed as an independent expert witness and tribunal appointed expert, representing clients in arbitration, mediation and adjudication.

He has extensive site-based project and construction management experience and is particularly skilled in complex technological matters, overseeing the integration of technology systems within a fast-tracked construction project environment. He has successfully tracked, monitored and documented progress on a number of complex projects, ensuring clients’ interests were protected and position supported by recorded facts.

Brian’s many years of experience in the construction industry have encompassed as-built and existing surveys, design and works management, project management and project planning, team management and contract administration, including certification, instruction and extension of time claims.

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**WWL says:** *Brian Barry impresses peers and clients alike with his expert practice, and is described as “a dedicated practitioner” with “great attention to detail”.*



**David Barry**  
Kroll

David has over 30 years of programme, project and construction management experience, spanning a wide range of industries that include major civil, commercial, environmental, industrial, institutional, process and energy works. As a project manager David specialises in using critical path method scheduling as the principal tool in managing complex construction projects and programmes. As an expert he has considered and reported upon issues such as project and construction management performance, as well as acceleration, concurrency, delay, disruption, float ownership, mitigation responsibility, resource usage and other planning issues.

David has extensive testifying experience and is renowned for his independence and integrity.

His experience is wide ranging and includes airports, stadia, highways, bridges, tunnels, light and heavy rail transportation systems, hospitals, commercial buildings, power generating facilities, manufacturing and process plants, oil and gas facilities, and shipbuilding.

David also acts as a dispute advisory board member, arbitrator and mediator. He has had a number of appointments as court/tribunal-appointed expert.

David founded Blackrock Expert Services Group in 2009, originally as Blackrock Programme Management. Blackrock Expert Services was acquired by Kroll in 2020.

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**WWL says:** *David Barry “is a top expert in the construction industry” thanks to his astute quantum delay analysis spanning a broad range of industries.*



**Russell Bates**  
HKA

Russell is a project planner and forensic delay analyst with over 30 years of experience in the construction and engineering industries. He has acted as a delay expert on more than 25 occasions and has been cross-examined in arbitral proceedings in the UK, Denmark and France.

Russell has 10 years of experience as a site planner and project controls manager with a large international contractor. More recently he has provided dispute avoidance, claims management and expert services and has supported clients with project disputes throughout the UK and across Africa, Asia, Europe and the Middle East.

Russell has significant experience in oil and gas, as well as buildings, energy, industrial and infrastructure projects. He utilises electronic programme management tools, such as Primavera, MS Project and Asta Power Project, and employs a wide range of analysis techniques including time impact/windows, collapsed as-built, impacted as-planned, and as-planned versus as-built.

Russell is a renowned delay expert specialising in project planning, critical path methods of delay analysis and delay and disruption. He has been cross-examined in ICC and UK domestic arbitrations concerning petrochemical, infrastructure and building project disputes in Europe, Africa and the UK; he has acted as a delay expert for matters in adjudication, arbitration, litigation and mediation around the world.

Russell holds a Master's in Phase Transformations in Cement Forming Compounds and a degree in Metallurgy and Science of Materials from the University of Oxford. He also holds a Masters in construction law and arbitration and is a practising member of the Academy of Experts.

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**Constance Beauchamps**  
Kroll

Constance Beauchamps is a senior director in the Expert Services practice, based in the London office. She is a civil engineer with over ten years of experience in the construction and engineering industry. She specialises in programming and project management, providing delay analysis support to experts in the preparation and production of expert reports and providing strategic project advisory services to clients. Constance has been involved in large projects worldwide whereby she has been leading teams delivering services in the fields of delay analysis.

Prior to joining Kroll, Constance was a director at Blackrock Expert Services, which was acquired by Kroll in 2020.

Constance has undertaken infrastructure master planning, design works and project management on a wide range of major projects throughout Europe and the Middle East, including buildings, civil infrastructure, nuclear, roads, residential, telecommunications, utilities and wastewater treatment facilities.

Constance holds a master's degree in civil engineering from École Nationale d'Ingénieurs de Saint Étienne. She is fluent in French and English.

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**Karen Best**  
HKA

Karen is a Chartered Civil Engineer with nearly 30 years of experience in the construction and engineering industries. She worked as a site agent and senior engineer for almost a decade before moving into construction consultancy, giving her a strong grounding for the delay expert roles that she has undertaken.

Karen has been appointed as delay expert on more than 15 occasions regarding building and power related project disputes. She has also assisted the named expert on 15 occasions on various projects across the Middle East, Europe and the Americas. Karen has been cross-examined in arbitration and has a wide range of expert witness training from various institutions including the Academy of Experts, Bond Solon, the Expert Witness Institute and Pearson Education.

Karen is experienced in construction management, project planning and critical path methods of retrospective delay analysis. She has worked on expert appointments related to delay and disruption claims regarding civil engineering and building contracts from power plants in Qatar and industrial facilities in Australia to numerous buildings and infrastructure projects across Europe, the UK and Africa.

Karen is widely experienced as a site engineer and has worked on a variety of civil engineering projects across the UK. These range from marine, bridges and heavy civils projects including work on the construction of the London Eye. As a site agent, Karen was responsible for various projects, planning and organising works on site, and liaising with clients and subcontractors.

**WWL says:** *Russell Bates is "a great delay expert" who "produces excellent reports", thanks to his 30 years' experience in construction and engineering matters.*

**WWL says:** *Constance Beauchamps has built an impressive construction expert practice, combining delay and damages analyses across a variety of projects in Europe and the Middle East.*

**Continued overleaf**

## England



**Geoff Bewsey**  
HKA

Geoff is a partner at HKA with over 40 years of experience in design, contracting and consultancy in the engineering and construction industries. He is a specialist in programming and analysis of delay and disruption on complex, major projects.

Geoff's experience portfolio includes oil and gas facilities, power and process plants, roads and bridges, retail and industrial developments, as well as hospitals, schools, colleges and other public buildings.

He moved into consultancy in 1999, drawing on his management and commercial experience in construction to advise clients on project management, dispute avoidance and bid management. Geoff has also assisted clients to establish record and control systems that enable responsive monitoring and management of production in their construction works, and provides support and training to clients concerning time management skills and procedures.

He has been appointed on many occasions as planning and programming expert on construction disputes in the UK, Europe and the Middle East, as well as South Korea, Azerbaijan and the Philippines, and has given expert evidence in arbitration.

Geoff is a regular speaker at industry conferences around the world, presenting topics such as disruption analysis and valuation, management of project records, principles of time risk management and methods of delay analysis.

He holds a BSc in civil engineering from the University of Westminster, London, and is a member of the Society of Construction Law.

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**Gary Blackburn**  
J.S. Held

Gary Blackburn is a practising quantum and delay expert and a highly experienced chartered quantity surveyor with extensive knowledge of the analysis, preparation, defence and negotiation of construction claims.

With 34 years' experience across building, civil engineering, infrastructure, utility, rail, marine, power, process, petrochemical, and oil and gas sectors in the UK, Europe, Africa and the Middle East, he is one of the few experts capable of acting as quantum or delay expert, providing a practical and focused approach derived from his extensive project experience.

Gary typically works with leading domestic and international construction and engineering clients on matters including delay, critical path analysis, cause and effect, concurrency, extensions of time, disruption, acceleration, loss and expense, valuation of variations, valuation of measured works, prolongation costs, lost productivity and loss of profit.

His clients benefit from his insight gained in senior positions with both contractor and consultant organisations and his broad range of sector experience. He is an accredited expert with experience of litigation, arbitration, adjudication and mediation, including concurrent expert evidence or "hot tubbing" in arbitration hearings.

He has acted as expert adviser and expert witness on behalf of contractors, subcontractors and employers and provided expert opinion in respect of quantum, disruption and delay in large complex disputes involving multidisciplinary teams.

Recent experience includes waste to energy plants, marine salvage work, motorway infrastructure, professional negligence, gas refinery and education facilities, both domestic and international.

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### Karen Best (cont.)

Karen has a master's in construction law and arbitration and is a regular presenter at HKA masterclasses. She presents on the subjects of delay analysis and developing the master programme, and has presented at RICS and CI Arb seminar series on the same topics. Karen is highly regarded by clients and colleagues alike; during last minute preparation for a potential testimony a client espoused that, "she was well prepared and supremely confident in assessing and digesting difficult subject matter" and that, "the intricate ... analysis was evenly balanced with an overall assessment [that] fit perfectly with the legal strategy of the case."

**WWL says:** *Karen Best draws praise from respondents who commended her as "an excellent delay expert" whose attention to detail is unmatched.*

**WWL says:** *Geoff Bewsey "deserves to be on this list" distinguished by his "written reports, oral testimony and ability to work well with other experts in high-stakes and high-profile disputes".*

**WWL says:** *Gary Blackburn earns plaudits as an established quantum expert who delivers first-class analysis on high-value construction projects.*





**Angelica Boca**  
HKA

Angelica Boca is a Chartered Quantity Surveyor with 25 years of construction and engineering industry experience. She has been appointed as a quantum expert and has assisted the named expert on numerous occasions.

Angelica has experience of litigation, international arbitration and adjudication, acting as the single joint expert in arbitral proceedings as well as assisting the appointed adjudicator and named expert in analysis and submissions. She has acted as the quantum expert for disputed projects with values in excess of €250 million and is experienced in dispute resolution in many European jurisdictions.

Angelica's construction background has a focus on commercial and contracting matters, working for contractors, sub-contractors and employers. She has worked on major projects throughout Europe and Australia ranging from process and energy [hydroelectric, wind farms, wastewater treatment, oil and gas], infrastructure (highways, railways, bridges, ports), and buildings (commercial facilities, hotels, housing). Angelica is well versed in various standard forms of contract including FIDIC, ICE, JCT and NEC as well as a variety of bespoke contracts.

Angelica specialises in the quantification of claims such as prolongation, disruption, acceleration and variations. She has particular expertise with the FIDIC suite of contracts and is widely experienced in UK statutory adjudications and dispute adjudication boards (DABs), acting for both employers and contractors.

Angelica is a fellow of the Chartered Institute of Arbitrators and a member of the Royal Institution of Chartered Surveyors, the Society of Construction Law and the Academy of Experts. She holds diplomas in surveying, arbitration and adjudication and an advanced professional award in expert evidence from Legal Experience Training (LETAPAEWE), she has also completed a variety of Bond Solon expert witness training.

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**Colin Byford**  
gb2 LLP

Colin is a founding member and a senior partner at gb<sup>2</sup>. He is a chartered quantity surveyor and a fellow of the RICS. He has over 30 years' experience of advising on major construction, engineering and marine projects around the world. He specialises in commercial management, quantity surveying, cost engineering, measurement, procurement advice, valuation of works, variations, prolongation, disruption, acceleration and forensic investigations. Colin has worked for clients, contractors and private practice in most sectors of the construction and engineering industry. Colin has also acted as an online tutor and marker for the College of Estate Management for their measurement module (civil engineering QS practice) as part of the BSc for quantity surveying. Colin has experience of most forms of contract including FIDIC, JCT, ICE, NEC, GCWorks, IChemE, LOGIC and various bespoke forms of contract. He has experience of most forms of procurement including traditional, design and build, management, cost reimbursable and turnkey contracting. Colin has been appointed to provide independent expert quantum advice to court and international arbitrations on numerous occasions. He has testified on over 20 occasions in the Technology and Construction Court, London and arbitration hearings in London, Paris, Rotterdam, Dubai, Qatar and Singapore. He has considerable experience of witness conferencing/hot tubbing. Colin has acted as quantum expert under the following arbitration rules: ICC, LCIA, SCMA, SIAC, DIAC and NAI.

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**Paul Cacchioli**  
HKA

Paul Cacchioli is a Chartered Quantity Surveyor with more than 35 years of construction industry experience. He has been appointed as a quantum expert on numerous occasions.

Paul has particular expertise in mechanical, electrical, and public health (MEP) engineering services and has acted as the quantum expert for disputed projects across various sectors including transport infrastructure, marine, commercial and mixed-use buildings, data centres, and healthcare buildings, with values of up to £250 million. His experience includes litigation, arbitration (domestic and international), adjudication, and mediations, as well as, statements of claim, counterclaim and defence submissions, and resolution via negotiation.

Paul has worked as the commercial lead providing commercial stewardship on major projects across rail and infrastructure, buildings, industrial, data centres, and power and utilities sectors in the UK, Europe and the Far East. He has strong commercial and contractual knowledge having worked with a range of standard forms including NEC, JCT, ICC, IChemE, ICE, and bespoke forms of contract.

He also has significant experience in working with distressed and insolvent companies within the construction sector.

Paul is a fellow of the Royal Institution of Chartered Surveyors and is a Bond Solon accredited expert witness. He has a master's in construction law and dispute resolution and a degree in cost management of building engineering services and has been published by Practical Law on a variety of construction dispute matters.

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**WWL says:** *Angelica Boca runs a widely endorsed practice, with sources noting her "thorough understanding of the particularities of the construction market". They also note her "attention to detail, without losing the bigger picture".*

**WWL says:** *The "exceptional" Colin Byford is heralded by market respondents as "a very strong expert" who is "excellent for quantum" in construction disputes.*

**WWL says:** *Paul Cacchioli is "incredibly diligent and personable. He is able to gracefully lead a team and be a team player as he tends to understand the issues straightaway and communicates well with the team".*

## England



**Peter Caillard**  
HKA

Peter Caillard is a Chartered Civil Engineer with over 30 years of experience in the construction industry. He is widely experienced in the design and construction of highways, transport and infrastructure projects. He has acted as technical expert on matters of design and project management on many occasions.

Peter has managed projects through all stages of construction, from preliminary design through to final account, using a variety of forms of contract. His experience ranges from major highways, railways, structures and utilities to transportation planning and development projects.

Peter has also undertaken much work with private sector developers, including master planning, access design, parking studies, road pavement design and drainage design. In addition, he has completed research projects for the UK Highways Agency and drafted new technical design standards.

Peter has been engaged with projects throughout the world including the UK and Europe, the Middle East and Africa. He has processed contractual disputes and assessed claims for projects in Africa and the Middle East and attended and presented evidence at formal dispute hearings.

Peter has carried out safety audits for a wide range of projects and has prepared accident investigation reports for litigation. He has appeared as an expert witness at planning inquiries and contractual dispute hearings. He has been cross-examined in arbitration and gave evidence to the House of Commons select committee during the passage of the enabling legislation for the Channel Tunnel Rail Link.

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**WWL says:** *Peter Caillard is renowned for his "rigorous and difficult analysis that holds up well under scrutiny", according to sources who further add, "He works well inside very difficult deadlines."*



**Jas Cheema**  
Berkeley Research Group

Jas Cheema is a managing director in BRG's London office. He works globally providing quantum expert opinion as well as litigation and arbitration support services relating to the calculation of and approach to damages and valuation of construction works.

Jas has over 20 years of construction experience (including five years based in the Middle East) and he has provided expert witness testimony on a variety of construction related quantum topics for government agencies, consulting organisations, developers, contractors and subcontractors.

Jas has experience with many types of construction and infrastructure projects, including gas processing facilities, pipelines, tunnels, highways, sports stadia, hospitals, airports, mixed-use (commercial and residential), hospitality (hotels) and residential projects. His experience includes assessment of prolongation costs, cost escalation, disruption costs, the valuation of change orders and variations, contractor terminations, differing site conditions and measurement issues and numerous other forms of project impacts. Jas also has experience of projects involving various delivery and procurement methods such as design-build, EPC, target contracts, remeasurement, cost plus fixed fee and cost plus percentage fee arrangements.

Jas has testified in mediation and arbitration proceedings (including witness conferencing) as quantum expert across Europe and the Middle East. Jas holds a BSc (Hons) in civil engineering commercial management and a MSc in construction law.

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**WWL says:** *Jas Cheema is a "strong player" in the market who stands out for his skill and expertise in international construction disputes.*



**Mark Coghlan**  
Kroll

Mark Coghlan, senior director at Kroll, is an experienced chartered quantity surveyor specialising in quantum expert services and construction dispute resolution. Mark has experience of working on a wide range of projects both in the UK and internationally. Mark has been appointed as a quantum expert and has assisted with the preparation of expert reports on several large international disputes.

Mark has extensive experience of dealing with construction claims and their quantification including matters such as termination, loss and expense, variation entitlement, and valuation matters under various forms of contract.

Mark is a Fellow of the Royal Institution of Chartered Surveyors, the Chartered Institute of Arbitrators and the Chartered Institute of Building and has an MSc in Construction Law and Dispute Resolution from King's College, London.

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**WWL says:** *Mark Coghlan is highly regarded by peers for his ability to "assimilate large numbers of documents and analyse data drawn from them with great precision". He is further described as "attentive, accurate and efficient".*



## Lee Cookson

*J.S. Held*

Lee Cookson is a leading forensic delay expert with over 36 years of experience in the construction industry. He has acted as delay expert on numerous international construction and engineering programme and delay related disputes. He has given written and oral evidence in international arbitration and in the Technology and Construction Court in the UK. He has also assisted parties at mediation, both internationally and in the UK.

Lee's expert commissions cover a wide range of industries and sectors. His building experience includes health, education, retail, hotel, office, industrial, residential and fit-out projects. His engineering experience includes motorways, bridges, underpasses, tunnelling, rail, land reclamation, port and marine works, pipe-laying and fabrication projects. His process experience includes waste-to-energy, oil and gas and power.

Lee's clients include employers, developers, main contractors, large subcontractors, joint venture partnerships and professional services organisations. He is experienced assisting both claimants, defendants and respondents. Lee's appointments include, the independent analysis of delay on projects for the purposes of establishing the correct quantum of any time extensions due; the correct quantum of delay arising from alleged professional negligence, typically in respect of the late release of drawings and information; and the correct quantum of delay for the purposes of establishing loss and damages, including the identification of concurrent delay. He has also been appointed to consider delay on early termination cases.

Lee takes a practical, pragmatic, fact-driven approach to analysing delay. He is skilled at unravelling seemingly intractable problems, identifying the key issues and deriving order from chaos. He adds clarity through clear and unambiguous testimony.

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**WWL says:** *Lee Cookson is singled out among peers for his top-tier delay analyses and related disputes in international construction proceedings covering a range of industry sectors including hospitality and energy, among others.*



## Mark Dixon

*HKA*

Mark Dixon is a chartered quantity surveyor, chartered arbitrator and partner at HKA with over 35 years of experience in the construction and engineering industries. He is a respected and widely experienced quantum expert witness having acted in over 30 major cases.

Mark first testified as an expert witness in court in 1995. He has given oral testimony in the English courts and in various international arbitration proceedings, by both traditional cross-examination and concurrent expert conferencing (or "hot-tubbing"). Mark's expert commissions have included disputes up to US\$1.2 billion on contracts up to US\$2.5 billion within wider projects up to US\$17 billion in value.

He specialises in large international oil and gas, marine and industrial sector projects. He has been appointed as expert on offshore and onshore oil and gas facilities in Asia, Australia, Europe and the Middle East; shipbuilding contracts in Europe and Asia; and power, utilities and process plant projects in Europe. He has also been appointed on various infrastructure and building contracts in Europe.

In addition to his expert witness and advisory roles, Mark is an experienced third-party neutral. He has been appointed as adjudicator or arbitrator on over 500 cases. Mark is listed in the RICS, ICE, CI Arb, TeCSA, RIBA, CIC and CLG panels of adjudicators and the RICS, CI Arb, HKIAC, AIAC, CIETAC, SHIAC, SCIA and PIAC panels of arbitrators.

Mark's expert witness and dispute resolution practice is underpinned by extensive experience acting in the capacities of quantity surveyor, contract administrator and claims adviser. He has been involved on contracts up to US\$11 billion as part of wider projects up to US\$30 billion in value.

Mark has been described as "a superb expert with a strong reputation for his construction expertise in the shipping and maritime sector" and "a distinguished quantum and delay expert providing analysis and testimony of the highest order", who "remains a firm favourite among industry players who praise his strong analytical skills and hands-on approach".

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**WWL says:** *Mark Dixon is "a real heavyweight" whose work in "large and high-value energy and oil and gas disputes" is "superb". Sources say: "His reports are exceptionally well-written, clear and thorough, reaching sensible results."*

## England



**Austin Duffy**  
Kroll

Austin Duffy, managing director at Kroll, is a chartered civil and structural engineer with over 30 years' experience in the planning, design, procurement, delivery and management of complex engineering and construction projects globally.

He has been instructed more than 70 times as an independent expert on project management and construction management performance/negligence matters, and on programming, delay, disruption and acceleration issues. He has submitted written evidence in conciliation, mediation, adjudication, litigation and international arbitration proceedings and has testified, including the provision of concurrent evidence (or 'hot-tubbing'), in ICC, HKIAC, ICSID, UNCITRAL, DIAC and LCIA arbitrations on numerous occasions.

Austin is regularly retained by both private and public-sector clients to provide strategic development and project management advice and programme management advisory services on major capital investment programmes. Having worked at director level with leading international project management firms and design and build contractors, he has extensive experience acting for both client and contractor entities in the delivery of large-scale, complex and high-value construction and engineering projects.

Austin's experience spans healthcare, commercial, residential, industrial, retail, leisure, education, technology, renewable energy and power, mining, process, pharmaceutical, oil and gas and civil engineering sectors.

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**WWL says:** *With over 30 years of experience, Austin Duffy is singled out as "an excellent expert" for his construction management practice that combines delay and damages analyses across a variety of projects.*



**Richard Edwin**  
Kroll

Richard Edwin, managing director at Kroll, is a Chartered Civil Engineer with approaching 40 years' experience as a programme and construction professional. Richard specialises in the use of critical path analysis to assist in the resolution of construction, process, industrial, oil and gas and offshore disputes.

Richard has been appointed on over 55 occasions to provide independent programming and delay advice to clients, assisting them cost-effectively to resolve their construction-related disputes. Where a dispute cannot be settled amicably between the parties, Richard regularly provides independent expert witness opinion in formal proceedings, has provided oral testimony, and has been 'hot-tubbed' at both international arbitration (ICC, ICSID and LCIA) and DAB hearings.

Richard's extensive experience was developed both as a main contractor and construction manager, for two of the UK's major construction companies, during which he delivered large, complex, high-value civil engineering and building projects. That experience encompasses design/engineering, procurement and construction management, design and build contracting, management and general contracting, risk management, value engineering, programming, delay, disruption and acceleration analyses, dispute resolution and dispute avoidance.

Richard's sector experience includes major road, rail and airport infrastructure, renewable energy and power, oil and gas, industrial and process plants, healthcare, heavy civil engineering, residential, commercial, retail, education, leisure, mechanical and electrical installations and offshore projects.

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**WWL says:** *Richard Edwin is a top-tier delay expert, with market commentators reporting that he is "a favourite among lawyers in Dubai" for construction disputes.*



**Emyr Evans**  
HKA

Emyr Evans is a chartered quantity surveyor and barrister (non-practising) with over 30 years of construction industry experience. He is an internationally experienced quantum expert witness and has acted on many high-value disputes up to US\$1 billion. He has been instructed on more than 40 occasions.

Emyr is involved in the preparation, analysis and submission of expert witness reports and in the preparation and defence of contractual claims. He has given oral testimony in London, Paris, The Hague, Rotterdam, Toronto and Khartoum, and has experience of delivering concurrent evidence ("hot-tubbing") and evidence online.

He has strong commercial and contractual knowledge, having worked with a range of standard forms of contract as well as various bespoke forms of contracts. He has experience of dispute resolution including international arbitration hearings, pleadings for arbitration (domestic and international), referral notices and responses for adjudication process, statements of claim, counterclaim and defence submissions and resolution via negotiation.

Emyr has been appointed as quantum expert many times in construction and engineering disputes in the UK, Europe, North America, Africa, the Middle East and Asia. He has experience and expertise across a variety of sectors ranging from aerospace, buildings, industrial and infrastructure to oil and gas, offshore platforms, rail, roads and tunnelling, power and renewables, and technology.

Emyr is a fellow of the Royal Institution of Chartered Surveyors, the Chartered Institute of Building and the Academy of Experts; and a member of the Honourable Society of Gray's Inn. He holds a BSc (Hons) in quantity surveying, an MSc in construction management and an LLB (Hons) law degree. He is highly regarded by clients and peers alike.

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**WWL says:** *Emyr Evans demonstrates to sources his "committed, methodical and insightful approach to analysing issues" and "ability to always offer meaningful contributions".*



**David Falkenstern**  
Kroll

David Falkenstern is a civil engineer with over 20 years of experience in the construction industry. He specialises in providing expert advice and consultation on major construction projects in the areas of programming, programme assessment, planning, productivity, time impact, delay and disruption, with a focus on resolving disputes. In 2022, David was elected to the UK's Society of Construction Law Counsel. He is also a regular speaker and lecturer at Paris Arbitration Week, London Disputes Week, and Kings College.

Before joining Kroll, David was a partner at Blackrock Expert Services, which was acquired by Kroll in 2020.

Prior to becoming an expert, David worked as a civil engineer, cost estimator and planner for the construction of an underground rail project, underground pipeline and pump station project, and other large civil engineering projects. His planning experience includes planning the construction works related to a combined cycle power station, a 50-story residential high-rise and an urban light rail project.

David has worked with contractors, engineers and owners from all over the world to consult on matters related to claims, construction programming and scheduling, contract disputes, project controls and project management. He has been appointed as an independent expert focused on forensic delay analysis, giving both written and oral evidence on matters of programming and project delay in construction disputes in arbitration, adjudication and mediation. He has experience in major construction projects across a broad range of industries including commercial property development, petrochemical, power generation, oil and gas, nuclear power and transportation.

He has been cross examined in arbitral hearings on numerous occasions and regularly supports clients in disputes and arbitrations before the ICC and LCIA, as well as in ad-hoc arbitrations.

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**Tony Farrow**  
Ankura

Dr. Tony Farrow is a senior managing director at Ankura, based in London. He has over 30 years' experience in leading large expert witness cases involving the analysis of schedule delay and disruption, and disputed final accounts. He has submitted over 200 expert reports, and given evidence in the English High Court and to arbitration tribunals in the UK, Egypt, France, Hong Kong, the Netherlands and Switzerland.

Tony has operated at corporate level in the EPC sector, leading the project controls functions (planning, contract and cost management) for an international EPC contractor/operator organisation. He first qualified as a quantity surveyor and subsequently worked in a broad commercial environment within the international project management field, dealing with claims, litigation, commercial issues, and trouble shooting.

He has published many papers, particularly on the topics of delay analysis and acceleration. He regularly gives seminars and undertakes bespoke training courses for clients. His PhD thesis concerned strategic issues in managing a professional services firm.

Tony's marine and offshore experience includes: expert witness appointments for quantum and delay issues on two drill ship projects and three FPSO projects, including giving evidence to the arbitral panels; producing a report investigating delays and extra costs, and presenting evidence to an arbitral tribunal, in relation to a mega-yacht project in the Netherlands; and producing an expert witness report on delays and disputed account, and giving evidence to arbitral tribunal, in relation to a new-build roll-on/roll-off ferry in the Netherlands. He also worked on four semi-submersible drilling rig projects and ten FPSO projects acting in a contract management and project controls role during project execution.

His experience in plant projects includes acting as expert witness in a Japanese arbitration relation to disputes on two coal-fired power stations in South Africa; expert appointments in arbitration concerning causes of delay in relation to refineries in Iraq and Australia; project support from Japan in relation to cement and fertiliser plants in Indonesia and Malaysia; commercial work associated with disputed final accounts in relation to various process plants in the UK; project support from Japan in relation to a steel plant complex in Libya; and producing reports investigating delays and final accounts in relation to two water treatment plants in the UK.

Tony's experience relating to building works includes producing an expert report on delays and giving evidence to arbitral tribunal in relation to a headquarters building in Hong Kong; producing a report covering quantum and delay and giving evidence to arbitral tribunal in relation to a healthcare headquarters project in the UK; producing an expert report on delay and disputed final account and giving evidence to arbitral tribunal in relation to an insurance headquarters project in the UK; and producing an expert report on delay and giving evidence on nine separate occasions to arbitral tribunal in relation to a media centre in Egypt.

His infrastructure experience includes: expert witness appointments on two pipeline projects in Jordan and Kuwait regarding quantum and delay including giving evidence to the arbitral panels; producing an expert report on delay and quantum impacts in relation to a bridge construction project in the UK following section collapse; preparing and negotiating claims for delay in relation to civil airfields projects in Nigeria; and commercial support on an 80km BOT road project in Israel.

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**WWL says:** David Falkenstern receives widespread endorsements as "a very solid expert" who is "great to work with" and "approaches the joint expert process in an open and collaborative way".

**WWL says:** The "analytical, thorough and easy-going" Tony Farrow "combines his extensive reserve of industry knowledge" with "solid analytical acuity, considerable clarity in communicating the elements of his reasoning and a genuine interest in any key additional facts".

## England



### Matthew Finn

Ankura

Matthew Finn is a senior managing director at Ankura based in London. He is a Fellow of the Royal Institution of Chartered Surveyors, Fellow of the Chartered Institute of Arbitrators, Fellow of the Chartered Institute of Building and a Member of the Chartered Institution of Civil Engineering. Matthew is regularly appointed as an expert witness in the field of quantum (damages) in construction matters. He has given oral evidence in UK litigation on several occasions under both traditional cross-examination and under concurrent evidence commonly known as hot-tubbing. In addition to several quantum CPR part 35 expert appointments in UK litigation, Matthew has also acted as a quantum expert in international arbitration, mediation and adjudication/DABs.

Matthew has been recognised in Who's Who Legal in Arbitration, Quantum and Delay, and Construction chapters in publications in 2018, 2019, 2020 and 2021. In addition to expert witness appointments, Matthew is a certified civil and commercial mediator, construction adjudicator, international and domestic arbitrator, and sits on over 30 worldwide arbitration panels.

Prior to undertaking expert appointments, Matthew's professional experience included regional management roles within the building and civil engineering divisions of major contractors, managing multiple complex large value projects. His experience whilst working for a contracting organisation was also in claims and dispute resolution. He has experience in building, civil engineering, nuclear, rail, power, oil and gas, and building services.

He is an accredited and practising member of the Academy of Experts (MAE), Member of the Expert Witness Institute (MEWI), and RICS Accredited Expert Witness under the RICS Expert Witness Accreditation Service and included on the expert referral panel. He also has undertaken the Legal Experience Training Advanced Professional Award in Expert Witness Evidence (LETAPAEWE). Matthew also is a practitioner for Dispute Boards MENA (Middle East and North Africa). Matthew has

the experience and knowledge of working under all different types of contracts within building and civil engineering projects, including but not limited to, JCT, NEC, ICE, FIDIC, PFI, Procure 21, Procure 21+, EFA Design & Build, SCAPE, and PPC 2000. He also regularly provides training to large contracting companies on JCT and NEC forms of standard contracts.

A selection of Matthew's recent quantum expert experience includes appointment by a contractor on a €6bn new-build nuclear power station relating to assessing damages related to delay and disruption in international arbitration. Matthew has also been appointed on a \$10bn thermal power plant centre in South East Asia to assess a \$2bn damages claim resulting from a termination. He has also been appointed in international arbitration on two thermal power plants in South Africa and a biomass fuel project in the UK. Matthew was also appointed to value a damages claim of circa £60 million on a £1 billion high rise luxury hotel and residential scheme in London. He was also appointed on a PFI by the SPV and their legal team to assess a claim of circa £50m relating to defects surrounding fire protection, mechanical, electrical and public services on a £220m PFI hospital, the matter was referred to the High Court - Technology and Construction ('TCC'). Matthew was also appointed quantum expert concerning claims relating to prolongation, disruption, inflation, loss of overheads and profit recovery and variations on a Data Centre project. He is also providing project advisory services to a tier 1 UK main contractor under a JCT Major Projects Construction Contract 2016 for a Stadium project, England. The matter is ongoing, and Matthew regularly conducts training to the project staff and undertakes regular audits.

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### Neil Fitch

Kroll

Neil is a chartered quantity surveyor with some 40 years of experience in construction and engineering projects globally. He has acted as an expert witness on many occasions, including single/joint expert and expert determiner/assessor, and he has acted as a mediator. He has given oral evidence in the Technology and Commercial Court (TCC) and arbitral and criminal proceedings; represented parties in mediation or adjudication; and been "hot-tubbed" in both the TCC and international arbitration. Neil has acted on matters in UK, Ireland, Mainland Europe, Africa, Middle and Far East and Fiji.

Neil applies rigour and attention to detail in the provision of independent expert advice on construction and engineering issues, assisting clients and their teams in the successful approach to, and resolution of, complex issues. He has advised a wide range of stakeholders, including accountants, banks, contractors and sub-contractors, developers and investors, education authorities, government/local authorities, private individuals, project managers and construction consultants, solicitors, and transport authorities.

Neil's extensive construction experience spans commercial, defence, government, health care, industrial, leisure, residential, new build and fit-out sectors, as well as infrastructure that includes highways, major civils, process, power and railways. His contractual experience ranges from land sale/development agreements and agreements for lease, to all major forms of project agreements including FIDIC, JCT, ICE and NEC as well as JV agreements.

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**WWL says:** *Matthew Finn is "an excellent expert" who is "fantastic at seeing the woods through the trees and getting to the bigger picture quickly." His "commercial common sense adds real value for clients" and his work is "comprehensive, reliable and authoritative".*

**WWL says:** *With over 35 years of experience, Neil Fitch is a "top expert" in the construction industry who possesses an impeccable eye for detail.*



**David Goodman**  
Kroll

David Goodman, managing director at Kroll, is a civil engineer and delay analyst with over 25 years' experience in the construction industry of which the past 19 years have been spent working within project planning, strategic advice, project management and dispute resolution teams in the UK and internationally. Much of the analysis carried out by MrGoodman has naturally involved detailed reviews of the design, procurement or the construction process of a project.

As part of these roles MrGoodman has worked on various projects across the globe from North America to South Australia, within all major construction fields including civil engineering and infrastructure, power, oil and gas, residential and commercial construction.

MrGoodman has acted as an expert witness on many occasions, including in domestic litigation and under various international rules of arbitration. He has prepared expert witness reports, given oral expert testimony and provided strategic advice to solicitors and counsel on various time-related disputes.

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**WWL says:** *David Goodman is described by sources as "an excellent delay expert" and "one of the most knowledgeable experts in the industry".*



**Mark Gordon**  
Kroll

Mark Gordon, managing director at Kroll, is a Chartered Quantity Surveyor and quantum expert with over 30 years of experience in the construction and engineering industry. He has been appointed as an expert on matters of quantum and quantity surveying in the UK and internationally on more than 70 occasions for disputes up to US\$5 billion and on complex megaprojects exceeding US\$20 billion in capital value.

Mark has a wealth of experience gained across a diverse range of public and private sector markets, utilising both standard and bespoke forms of contract over many jurisdictions.

During his career to date, he has been appointed by contractors and sub-contractors, consultants, developers, private and public sector clients and suppliers to work on a wide-ranging portfolio of work that includes airports, power stations and grids, waste-to-energy plants, railways, ports, manufacturing facilities, hospitals, offices, retail and residential developments.

Mark holds a BSc (Hons) in Quantity Surveying and an MSc in Construction Law and Arbitration from King's College, London.

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**WWL says:** *Mark Gordon possesses over 30 years' experience in the construction industry and regularly advises prestigious clients on high-value domestic and cross-border disputes.*



**Duncan Grimshaw**  
HKA

Duncan Grimshaw is a Chartered Quantity Surveyor with over 35 years of construction industry experience. He has been appointed as a quantum expert on more than 40 occasions and has acted as a single joint expert.

Duncan has been cross-examined in both the courts and alternative dispute resolution (ADR) proceedings. His expert roles have been in relation to a variety of building, industrial, and infrastructure projects, with disputed values of up to £100 million. Duncan has also assisted the named expert for disputes with claims in excess of £1 billion.

He has particular expertise in relation to negligence claims against quantity surveyors, project managers, employer's agents and contract administrators.

Duncan has worked for national and international contractors and major multidisciplinary consultancies. His experience includes commercial management and project management using standard and bespoke main works contracts and sub-contracts including JCT, FIDIC, NEC3/4 and IChemE.

Duncan has specialised in dispute resolution for more than a decade. Alongside his expert work, he also undertakes dispute avoidance commissions for live projects, aiming to reduce claims between contractors and employers and from subcontractors to main contractors.

Duncan is a fellow of the Royal Institution of Chartered Surveyors, a practising member of the Academy of Experts, and a member of the Society of Construction Law. He holds an LLM in construction law and legal practice, an Advanced Professional Award in Expert Witness Evidence, is a Bond Solon accredited expert witness, and an ECC accredited Project Manager for NEC3.

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**WWL says:** *Duncan Grimshaw is "very approachable, professional and methodical" and "provides complex analysis in an accessible and client-friendly way." Sources further note, "His attention to detail is faultless."*

## England



**Charles Gurnham**  
gb2 LLP

Charles is a founding member and a senior partner at gb<sup>2</sup>. He is a chartered quantity surveyor and a fellow of the RICS, and has been called to the bar. He has over 35 years of experience advising on engineering and building projects around the world, with considerable experience of projects in infrastructure, power, process and buildings. He specialises in commercial management, quantity surveying, cost engineering, measurement, procurement advice, valuation of works, variations, prolongation, disruption, acceleration and forensic investigations. Charles has extensive experience on a number of different contract conditions such as FIDIC, IChemE, NEC and ICE; and has worked for clients, contractors and private practice in most sectors of the construction and engineering industry. Charles has been involved in numerous disputes heard by the TCC in the UK and international arbitration tribunals on projects in many different countries under ICC and UNCITRAL rules in connection with quantum, procurement, valuation, loss and/or expense and the quantification of damages. He has experience of "hot tubbing" and has been instructed by tribunals as a single joint expert on a number of occasions. Peers say, "Charles is very thorough and shows a real understanding of the principles that are relevant to the case. He is able to clearly and effectively consider the facts and evidence, whilst always looking to maintain his objectivity."

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**WWL says:** Charles Gurnham is an acclaimed as "a very meticulous practitioner who takes care in his analysis" in construction-related disputes.



**Liam Holder**  
Secretariat

As a fellow of the Royal Institution of Chartered Surveyors (FRICS) with 30 years' experience on major international construction and engineering projects, Liam Holder's project involvement spans many sectors and geographies, including the UK, mainland Europe, the Middle East, Africa, Asia and South America. He specialises in the valuation of complex claims involving aspects such as valuation and measurement, delay, disruption, variations, defective works and termination claims, and he is regularly appointed as quantum expert on large international projects.

Liam has served as expert adviser/witness during all phases of arbitration and litigation. He has provided written evidence to various tribunals (adjudication, dispute boards, mediation, conciliation, arbitration and litigation) and has given oral evidence on many occasions, including the provision of concurrent evidence (hot-tubbing), for the English High Court and various international arbitrations (ICSID, ICC, UNCITRAL, DIAC), as well as dispute boards, adjudications and mediations. He has given evidence in the UK, the Middle East, Europe and Canada.

Liam was a member of the working group established by the RICS to write the third edition of the RICS "Guidance Note for Surveyors Acting as Adjudicator"s. He is also the lead technical author for the fourth edition of the "RICS Practice Statement and Guidance Note for Surveyors Acting as Expert Witnesses", the mandatory guidance for all RICS surveyors.

Liam holds an MSc in construction law and arbitration from Kings College, University of London and a BSc (Hons) degree in quantity surveying. He is a fellow of the Chartered Institute of Arbitrators (FCIArb), a chartered construction manager (MCIOB), an accredited expert witness (CUEW), a member of the Academy of Experts (MAE) and a member of the Society of Construction Law.

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**WWL says:** Liam Holder commands "complete confidence" from sources thanks to his "combination of integrity and tactical nous" with which "superbly well-written, highly professional, to-the-point expert reports" are produced.



**Stuart Holdsworth**  
Diales Expert Witness Services

Stuart has extensive practical grounding in construction engineering through nine years working with contractors and consultants before setting up his own specialist engineering consultancy – Cameron Holdsworth. As director or principal for the past 25 years he has gained experience of: all types of concrete (prestressed (which includes pre and post-tensioned concrete), reinforced and mass concrete); building cladding; steel design, including façades; steel fabrication; piling, including specification and design; façade retentions; temporary works; masonry; renovation and demolition of derelict structures; refurbishment; drainage; contract management and administration; site management and supervision; risk analysis; structural timber; geotechnical design; and ground investigation. In addition to this traditional design experience, Stuart has become a specialist in providing advice on the design and design review of more unusual structures such as movable structures, telecommunication network infrastructure, bridges, sports stadia and tented membrane structures. He is also interested in vibration attenuation and has played a major role in the design of the raised, removable equestrian arenas for the 2012 Olympics in Greenwich Park. Throughout his career he has gained experience of litigation work including the investigation of causes of building and structural defects and the evaluation of contractual claims. More recently, he has been specialising in forensic investigation and providing expert evidence, working on large civil and criminal litigation cases. He has also provided Norwich Union with technical advice on the merits of claims involving defects in and damage to houses, including cases involving damp-proofing. His attributes include the ability to think laterally and evolve cost-effective and innovative solutions through detailed analysis of the challenges presented by a case or project.

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**WWL says:** Stuart Holdsworth is highly regarded for his work in complex construction disputes, where he provides top-tier expert evidence on structural and material defects.





## Duncan Hughes-Phillips

Base Quantum Ltd

Duncan, founder and CEO of Base Quantum, is a Chartered Quantity Surveyor and a member of the Expert Witness Institute with almost 30 years' experience in the engineering and construction industries. Along with 'live' experience working on major projects, such as the New Hong Kong Airport and the King's Cross Station Development, he has had a long, formative career as a consultant on a diverse range of short-term, troubleshooting roles, working at all levels of the supply chain. Duncan's experience with specialist subcontractors, provides him with an in-depth grasp of the complex minutiae of construction technology and his big project experience provides him with the ability to identify and focus on the big ticket items in a dispute. His experience gained across many, often difficult, commercial situations, provides him with an excellent skill set for his role as a quantum expert. Duncan provides detailed quantum analysis in a pragmatic and proportionate manner. He has undertaken analysis on major projects around the world, including on airports in the UK, Middle East and Africa, power stations in Africa, oil and gas projects in Australia and Iraq, and highways, hotels and holiday resorts in the UK, Asia and Eastern Europe. He has also been instructed in relation to investment treaty disputes. Alongside his experience of testifying in major international arbitrations and in the TCC, Duncan regularly accepts instructions from across the UK on smaller disputes in adjudication, litigation and other forms of alternative dispute resolution. He continues to provide hands-on advice on live projects alongside his growing team at Base Quantum. Duncan's testifying experience includes several major, complex, high-value international arbitrations on construction projects, litigations in the TCC and in the Channel Islands.

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**WWL says:** *Duncan Hughes-Phillips is a key name in the UK market, and comes highly recommended by peers for his expertise with a range of construction disputes as an expert.*



## Scott Jardine

Ankura

Scott Jardine is a senior managing director at Ankura, based in London. He is a chartered civil engineer with over 25 years' experience in implementing and advising on capital projects. He has been appointed as a delay expert witness on many occasions, in both traditional engineering and IT capital project disputes, and has given oral evidence.

Scott has worked for public and private sector clients advising on project delay, contract termination, contract efficiency and dispute readiness. He has undertaken detailed reviews of projects and advised clients on the strengths of the delay case and options for termination. His project experience covers a wide range of sectors including power; oil and gas; shipping; marine engineering; defence; nuclear; rail; infrastructure; education; airports; retail; high-end residential; healthcare; IT; civic buildings; and manufacturing processes in the UK and internationally.

Scott has been appointed as the delay expert in the UK High Court (TCC), arbitrations (LCIA, ICC & DIAC), dispute adjudication boards (DABs) and mediations. Scott also regularly undertakes independent "merit reviews" for clients and works for insurers on delay-related insurance claims.

Scott has authored expert reports and conducted analysis to determine the assessment of culpability with regards to capital project disputes, and delay and disruption cases utilising traditional and bespoke delay analysis methods. He has given oral evidence on causes of delay and delays analysis methods.

Scott has advised clients on dispute preparation, including advice on consequences of terminating contracts and preparing for formal dispute proceedings; advised and assisted client project teams in the development of project controls, procurement systems and risk strategy, and in the selection of project team and contracting organisations; developed and implemented contract programme management systems for use within production teams, utilising several high-end critical path analysis software packages and bespoke database applications; and implemented the use of earned value analysis as a mechanism for project control and budget reporting.

Scott was appointed as the independent delay expert witness for a DIAC arbitration on a dispute between an owner and the builder of a ship. Construction issues included delays to piping and electrical systems, additional steel weight and design changes.

He was appointed as the delay expert in a dispute between a contractor and developer on a multimillion-pound high-end residential project in London. Scott's client won the adjudication.

Scott was appointed as the independent delay expert witness in litigation between a contractor and a client over the cause of delays to the construction and commissioning of a waste processing plant. Delays were caused by structural issues as well as by late commissioning of the process equipment. The case settled before trial at the TCC.

Scott provided expert programming and delay advice to a consortium undertaking a prestigious £800 million infrastructure project in the UK; he assisted in managing live programme risks and extension of time claims with the client.

Scott was appointed as the delay expert in a dispute between a contractor and client on a UK road project; the delay expert to independently assess the delay impacts to a defence project by external influences; and the independent delay expert witness in litigation between an SPV and an UK public sector body over the cause of delays to the construction of a group of building projects (the case settled before trial at the TCC).

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**WWL says:** *Scott Jardine is an "excellent and experienced" expert "always on top of the details" and produces "good quality output".*

## England



**Colin Johnson**  
HKA

Colin has over 30 years of experience including acting as a lender, equity investor, developer, and legal and financial adviser. He has given oral evidence on more than 20 occasions and has acted as an expert in matters of litigation and arbitration, ranging from investment treaty claims to commercial, contractual and construction disputes. He has supported clients on disputed sums of up to \$50 billion.

Colin uses his international experience in analysing, negotiating and managing major energy projects to determine full commercial impacts and their effect on valuations. He has worked in Europe, North America, Latin America, Africa, the Middle East and Asia on behalf of national governments, large companies, and entrepreneurs.

Colin specialises in evaluating value and damages in relation to large project companies whether in investment treaty claims, contractual disputes and investigations. He has provided expert services across a wide range of sectors including power, oil and gas, infrastructure, agriculture, mining, construction, financial services, manufacturing, real estate and telecoms.

Colin is a fellow of the Association of Chartered Certified Accountants and a member of the Energy Institute; and he holds a diploma in international communication (degree equivalent) in Spanish. He is fluent in Spanish and has a working proficiency in Portuguese, French and some German, as well as his native language, English.

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**Mehmet Karakoc**  
Secretariat

Mehmet Karakoc is a managing director at Secretariat and is based in London. With 17 years of experience in the construction industry, MrKarakoc specialises in the resolution of a wide range of complex disputes, forensic investigations, providing witness testimony, delay and disruption analyses, preparation of extension of time, disruption and cost claims, programming and project advisory matters. MrKarakoc has provided written and oral testimony (including witness conferencing) in a number of venues including international arbitration.

Through his years of experience as an engineer and as an expert consultant, MrKarakoc has developed a detailed knowledge of construction, project management, scheduling and cost controls. In addition, he regularly delivers trainings and speaks at key industry events.

MrKarakoc has been appointed as a delay and quantum expert on a number of large contentious and non-contentious international matters including construction of one of the longest gas pipelines in the world, the longest extradosed bridge in Europe, the tallest building in Europe and one of the largest airports in the Middle East. He has also been involved with disputes related to the information technology and defence systems.

MrKarakoc's experience spans across numerous industries including infrastructure, power, process and industrial, hospitals, commercial, healthcare, hospitality, water structures and oil & gas. In addition to UK projects, he has undertaken commissions all over the world, from Africa to Americas, in 35 countries.

MrKarakoc holds a BSc degree in civil engineering and a MSc in construction law and dispute resolution from King's College. He is a member of the Chartered Institute of Arbitrators in England and Wales, Society for Computers & Law, and The Academy of Experts.

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**Ekrem Kaya**  
HKA

Ekrem is a widely experienced civil engineer with 24 years of construction industry experience. He has acted as expert witness in matters of civil engineering, delay and quantum.

Ekrem's broad experience spans the fields of construction project management, project controls, project assurance, contract management, claims management, forensic delay analysis, cost control and various forms of dispute resolution. He has worked on projects in Turkey and across Asia, Europe, Africa and the Middle East, including high-profile oil and gas, civil engineering, building and transportation projects.

Ekrem also has comprehensive practical knowledge of all forms of delay analysis, specialising in the "Windows" and "Time Impact Analysis" methods; predominantly in circumstances where previous submissions based on other forms of analysis were not persuasive or successful. He is adept with all forms of planning software and has experience with a wide range of programmes used to effectively manage construction projects.

Ekrem has been appointed as expert witness on numerous occasions and has been cross-examined several times, including giving concurrent evidence (hot tubbing). He has experience in complex international construction disputes, including major investment treaty (ISCID and UNCITRAL) arbitrations, and has been appointed as dispute adjudication board (DAB) chairman, and arbitrator in major construction disputes.

Ekrem has also been heavily involved in the defence and rebuttal of claim submissions on behalf of contracting organisations. He specialises in the provision of strategic advice relating to claims and assessment of entitlement to additional payment in the context of delay and changed circumstances.

**WWL says:** *Colin Johnson is praised as an "effective operator who is able to distil complex accounting and valuation principles into clear language".*

**WWL says:** *Mehmet Karakoc is a distinguished construction expert, as sources extol "his forensic grasp of the details is exceptional."*



**Gary Kitt**  
J.S. Held

Ekrem is fluent in both Turkish and English. He conducts various seminars on issues ranging from delay analysis, quantum, risk allocation under domestic and international forms of contracts, roles of experts in dispute resolution processes and effective management of construction contracts. Ekrem is a fellow of the Chartered Institute of Arbitrators and the Chamber of Civil Engineers in Istanbul, a practising member of the Academy of Experts and is dual-qualified with an LLM in construction law and arbitration, in addition to his BS degree in civil engineering and his MSc degree in geotechnical engineering.

Gary is a Senior Managing Director within the Construction Advisory practice of JS Held and is a highly experienced Chartered Quantity Surveyor, Chartered Builder and Chartered Arbitrator with almost 40 years' experience in building and engineering projects worldwide. Over the last 25 years Gary has regularly been instructed as expert witness on quantum issues (valuation of disputed variations, prolongation, disruption, loss of profits) on major disputes across all sectors of industry including infrastructure, building projects (aviation, healthcare, residential), oil and gas, process engineering and shipbuilding. Gary is experienced in the provision of written and oral evidence, having been regularly cross examined by Leading Counsel in both litigation and in arbitration hearings. He is also experienced in providing testimony by way of expert conferencing or "hot-tubbing."

Prior to joining JS Held, Gary spent 11 years as a Partner at Arcadis LLP leading its Contract Solutions team in the UK which provided expert evidence on quantum, delay and technical issues.

Gary holds a diploma in surveying from the College of Estate Management and a Master of Science degree in construction law and arbitration from King's College, London. He has been on the RICS President's Panel of Adjudicators for 20 years and has been appointed as Adjudicator in both domestic and international disputes in excess of 200 occasions. He is also a Chartered Arbitrator, Accredited Mediator and passed the Bar Vocational Course at the grade of Very Competent. Gary has regularly chaired and presented on industry panels.

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**WWL says:** Ekrem Kaya runs a "strong practice" distinguished by his "comprehensive and practical knowledge of big-ticket construction projects and technical expertise about power plants".

**WWL says:** Market sources commend Gary Kitt as the "go-to name in domestic UK cases", thanks to his vast experience providing expert testimony on quantum issues spanning a range of industry sectors from infrastructure to oil and gas.



**Carlos Loayza**  
Delta Consulting Group

Carlos Loayza is a senior director at Delta Consulting Group based in London. He brings more than 20 years of construction and litigation experience, with primary areas of concentration in planning and programming, and delay analysis. MrLoayza has worked with clients on projects in South America, Middle East, Asia, Africa, Oceania, and Europe.

During the past 14 years, MrLoayza has provided advice to project owners, contractors, subcontractors, funders, consultants, and other stakeholders in relation to delay and disruption to major capital projects in both the public and private sectors both in the UK and internationally.

MrLoayza has experience across a broad range of project sectors including power generation, real estate, oil and gas, transport infrastructure, offshore construction, shipping, government, and public sector projects.

MrLoayza has been repeatedly appointed as expert witness in relation to delay and disruption aspects of project disputes in adjudication, international arbitration, and litigation and has given written and oral testimony (in person and virtually) multiple times before the High Court of England and Wales (TCC), and in international arbitration (both in English and in Spanish).

MrLoayza is a civil engineer and has previously gained practical experience working for an energy infrastructure construction contractor in South America where he specialised in the construction of transmission lines, power plants and substations. MrLoayza was involved in all aspects of those construction projects from initial estimating and procurement, through planning and delivery.

Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management and litigation support.

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**WWL says:** Carlos Loayza is lauded for "his methodical nature and ability to distil complex delay analysis into an understandable format for clients".

## England



**Wendy MacLaughlin**  
gb2 LLP

Wendy is a senior partner at gb<sup>2</sup>. She is a chartered civil engineer and a member of the Institution of Civil Engineers. She has over 25 years of experience in the engineering and construction industry, specifically on major projects in the power sector during her time with Arup, in both site-based roles and project office roles. Her years working as a consulting civil engineer provides her with a sound basis for her primary role as a programming and delay expert.

Wendy specialises in delay and disruption analysis and is known for her pragmatic and proportionate approach to her analyses, and her keen eye for detail. She has undertaken analyses on major projects around the world in most sectors. These include power stations in South East Asia, MENA, South America and Europe; oil and gas projects in the UK, Saudi Arabia, Egypt, South Africa and Australia; rail systems (heavy rail, light rail, rapid transit), roads and highways projects in the UK, Romania, East Africa, Middle East and Australia; and large-scale mining projects in Australia.

She has been cited in several editions of *WWL: Construction*. In 2016 the guide called her an “intellectually rigorous authority”; in 2017 it stated she was “able to explain the complexities of her analysis to laypeople in an accessible and persuasive manner, and is everything you would expect of an expert”; and in 2018 the guide described her as “awesome on the delay side” and a “delay superstar”. In 2019 and 2021 she was awarded Construction Expert Witness of the Year by Who’s Who Legal.

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**Ewen Maclean**  
Kroll

Ewen Maclean is a chartered civil engineer (FICE and FCIArb) and a much sought after testifying expert in the field of forensic delay and disruption analysis for construction and engineering projects across the globe. He has over 30 years of experience in the fields of construction and engineering including design, contract administration, contracting, project management, planning and programming of major construction projects. He has been recognised in Who’s Who Legal as a leading expert witness and one of the world’s foremost practitioners in construction.

Ewen is well versed in many of the standard forms of construction contract including NEC, FIDIC, JCT, ICE, and GC works conditions as well as bespoke forms of contracts including PFI contracts. His experience portfolio spans, inter alia, major building and infrastructure projects, including airports, bridges, civil engineering, energy (HEP and waste to energy), fit-out works, FPSOs, guided busways, motorways, mechanical and electrical installations, mining, mixed-use developments, petrochemical including oil and gas and LNG, pharmaceutical, piping, power stations, railways, sewage, structural steelwork, telecommunications and cabling, water treatment and tunnelling.

Ewen also lectures extensively on various commercial and contractual subjects within the construction industry. Speaking appointments have included domestic and international conferences on a range of topics including delay and disruption methods of analysis, the expert witness, technology and prospective versus retrospective analysis.

Ewen is an accredited Expert Witness, Fellow of the Institution of Civil Engineers, Fellow of the Chartered Institute of Arbitrators and Fellow of Forensic Analysis with the Guild of Project Controls.

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**Franco Mastrandrea**  
HKA

Franco is a chartered quantity surveyor and chartered arbitrator with over 40 years of experience in the construction industry. He has acted as expert on more than 50 international project management, delay and quantum-related disputes.

Franco’s expert commissions cover a wide range of industries including oil and gas in Australia, Canada, Kazakhstan, North Africa and South East Asia; transport infrastructure in the Caribbean and the UK; power generation, from CCGT to windfarms, in the UK; and numerous building and infrastructure projects around the world.

Franco is widely regarded as an expert who is both well qualified and highly experienced in complex construction issues. He is able to effectively identify the key issues of principle in construction appraisal disputes and provide clients with greater clarity as to project performance. Franco combines management, construction and legal knowledge enabling him to deliver balanced opinions on the performance of those involved in those projects, and objective appraisals of the appropriate or likely outcomes.

From London to Australia and Canada to Antarctica, Franco has extensive and diverse dispute resolution expertise. With an established record in drafting, interpreting and applying commercial terms in contracts, he successfully combines both knowledge and experience under traditional cross-examination and hot-tubbing.

**WWL says:** *Wendy MacLaughlin is highlighted by market respondents as “the best expert out there” who “excels at the technical detail” thanks to her strong industry background.*

**WWL says:** *Peers commend Ewen Maclean for his first-rate construction practice and “ability to quickly get to the core issues in a mass of data and to explain complicated concepts clearly to clients”.*



**Timothy McGoldrick**  
Diales Expert Witness Services

Franco holds a doctorate that addresses the law, practice and quantification of construction claims; is a CEDR accredited mediator; appears on the RICS register of Dispute Board Members and the FIDIC President's list of adjudicators; he is a Chartered Arbitrator and appears on arbitrator lists maintained by RICS and international arbitration centres in Dubai, Hong Kong and Singapore. He has written extensively on the evaluation of construction claims and is listed in Who's Who Legal: Construction 2016 as a 'distinguished expert' who is 'an unflappable witness that stands up well to cross-examination'.

Tim is a widely experienced quantity surveyor with over 39 years of construction industry experience. He has worked as a consultant for more than 30 years and has acted as quantum expert on 31 occasions.

Tim provides pre- and post-contract advice, from drafting contracts, negotiating contracts and preparing and defending claims to delivering dispute management services. These services have been provided on a wide range of projects, principally heavy engineering and shipbuilding, in the United Kingdom and overseas. He has supported employers, contractors, subcontractors and consultants.

Tim has extensive international experience and has been based in Indonesia, Japan and Australia, as well as having undertaken numerous short-term commissions in Europe, the Middle East, Asia, Australia and Canada.

Tim is also very experienced at leading and managing large teams of consultants in the preparation and defence of claims and in support of his expert appointments. He has been cross-examined on nine occasions including giving concurrent evidence (hot-tubbing), in both litigation and arbitration proceedings, for disputes of up to US\$1.2 billion in value. Tim has also been appointed to the IChemE adjudicator panel and has acted as adjudicator on a number of occasions.

Tim lectures extensively on various matters relating to construction law and in-house forms of contract. He has considerable knowledge and experience of all of the main standard forms of contract and has written for various industry publications.

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**Michelle Metz**  
HKA

Michelle Metz is a planner by training and has over 30 years of experience in the construction industry. She has worked on a wide range of projects, acted as delay expert and expert assistant on multiple occasions.

Michelle has acted as expert, or expert advisor, on complex projects in dispute. This experience has been gained on a range of projects including the construction of pharmaceutical facilities, LNG refineries, power plants, rolling stock, roads, rail, tunnelling, airports and building projects. She has experience as a party appointed delay expert and has given oral evidence to arbitral tribunals in Hong Kong and in Poland.

Michelle's site planning experience includes major highways, complex oil and gas projects, complex rail, rolling stock and high-rise tower block projects and commercial fit-outs across Asia, Europe, Canada and the UK. She is able to draw on her strong planning background to both assist and advise clients on matters of delay to construction and engineering projects. Michelle also provides advice on the preparation of master programmes, associated updates and reviews, the management of time risks and extension of time assessments.

Michelle has presented at various seminars, on the subjects of scheduling, delay analysis methodologies, programming challenges and role of the Expert across Europe, Asia and Australia.

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**WWL says:** *Franco Mastrandrea is commended as "one of the most experienced thinkers that can be found today in the quantum market", winning praise for his strategic advice in practical and technical matters.*

**WWL says:** *Tim McGoldrick has over 35 years' construction sector experience and "excels in presenting expert testimony in a simple and easily understandable manner".*

**WWL says:** *Michelle Metz receives extensive recommendations from peers and clients for her construction practice, with one source reporting that "her report settled the dispute, which I think would otherwise have run on for a long time."*

## England



**John Mullen**  
Diales Expert Witness Services

John Mullen is a chartered quantity surveyor and civil engineering surveyor with over 40 years' experience across buildings, infrastructure, civil engineering, energy, oil and gas and process projects.

He was one of the founders of Driver Group and is now a main board member.

As one of the world's leading quantum experts, he has had over 70 expert witness appointments in many different jurisdictions across the world, including, Africa, the Americas, Europe, the Middle East and the United Kingdom. Matters appointed on have ranged in value up to US\$2.75 billion in dispute.

John has been cross-examined on many occasions, several times in the hot tub. He has been cross-examined by specialist construction senior counsel, including some of the UK's top specialist King's Counsel. Evidence has been given to tribunals including some of construction's most eminent judges and arbitrators.

John is co-author of the books *Evaluating Contract Claims* and *The Expert Witness in Construction*.

He is recommended in *WWL Thought Leaders* (2018 and 2019) and *WWL Global Elite Thought Leaders* (2019 and 2020).

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**Derek Nelson**  
HKA

Derek Nelson is a fellow and current chairman of the Academy of Experts, having acted as expert determiner, adjudicator, mediator and panel member of the Chartered Institute of Arbitrators' business arbitration scheme, with extensive experience as an independent expert witness in litigation and domestic and international arbitration.

A chartered quantity surveyor and a chartered engineering surveyor and commercial manager, Derek is an accredited and certified expert witness, an accredited mediator and accredited expert determiner. His experience covers 40 years in the construction industry.

Derek is frequently retained to prepare independent expert witness reports in construction and engineering disputes in litigation, arbitration, adjudication and conciliation. He is an accredited expert and fellow with both the Academy of Experts and the Royal Institution of Chartered Surveyors, as well as a certified expert witness through Cardiff University and Bond Solon, who has been appointed in the role of independent expert witness on over 70 occasions, addressing issues in combination of delay, quantum and disruption and the interaction of the same and has testified in both court and arbitration proceedings on such matters on over 20 occasions, including giving concurrent evidence.

He has successfully acted on behalf of both referring and responding parties in a number of adjudication referrals under statutory provisions in the UK, Singapore and Malaysia, and internationally in connection with dispute adjudication and dispute review boards and is accredited as an expert determiner with The Academy of Experts.

Derek is a contributing author to *Delay and Disruption in Construction Contracts*, fifth edition, first supplement, chapter 17, 'Disruption To Progress And Lost Productivity'.

To date, Derek's geographical experience includes Belgium, Belize, China, Denmark, Finland, Germany, Hong Kong, India, Indonesia, Ireland, Italy, Japan, Lao, Malaysia, Philippines, Poland, Portugal, Russia, Singapore, Slovakia, Sri Lanka, Sweden, Taiwan, Thailand and Vietnam.

He has a strong reputation with peers and clients alike, who say "Derek's professionalism and thoroughness in evaluation and analysis are second to none". "He is all you would want in an expert - a true master", who go on to note that Derek Nelson is highly recommended for "the great clarity of his presentation - difficult concepts are put across in an understandable way". Derek is recognised for "the breadth and depth of his experience". Derek "performs well under cross-examination" according to respondents, who praise his "clear and well-researched reports". The "impressive" Derek Nelson is a "much respected" figure in the market, commended by respondents for his outstanding work dealing with quantum, delay and disruption disputes. The "highly respected" Derek Nelson is recognised for his "depth and breadth of technical know-how and industry experience" when it comes to complex construction disputes. Derek Nelson has a broad international practice and impresses peers with his "high-quality reports, well-substantiated conclusions and excellent performance under cross-examination". Derek Nelson "performs well in cross-examinations" and offers "professional and consistently high-quality work" whilst referred to as "usually the quickest to comprehend the crux of a matter and from there he offers and communicates the practical options or solutions". Derek is "a gifted quantum expert" that is commended for his "vigilance" during construction disputes. Nelson's technical background coupled with his "intimate knowledge of international construction law and arbitration hearings" ensure that he is "highly sought after" to testify in disputes.

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**WWL says:** John Mullen receives substantial praise and is hailed for his impressive work providing expert testimony in complex construction disputes.

**WWL says:** Derek Nelson is heralded as "a powerhouse in construction disputes", according to commentators who laud him as "one of the most experienced experts in the market".



## Roger Nutland

*J.S. Held*

Roger is a Senior Managing Director within the Construction Advisory practice of J.S. Held and part of the CA leadership team in the UK. Roger primarily acts as a lead quantum expert, but also has extensive commercial experience to assist clients in the preparation and defence of contractual claims.

He is a chartered quantity surveyor and chartered builder, with more than 35 years' experience across the construction and engineering industries.

Roger is experienced in commercial management, final account negotiation and the preparation and defence of contractual claims and works with leading domestic and international construction and engineering clients to avoid, mitigate and resolve disputes. He has given expert evidence on quantum matters, has cross-examination experience in both the TCC and in arbitration and is very well versed in varying forms of dispute resolution.

His clients benefit from insight gained over decades in senior positions with both contractor and consultant organisations and his broad range of sector experience.

Over the past 15+ years, he has been extensively involved in the provision of expert witness and claims services relating to quantum matters, in connection with major building and engineering disputes.

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**WWL says:** *With more than three decades of experience in the construction and engineering industry, Roger Nutland distinguishes himself as a leading name for construction contracts and related disputes.*



## Seamus O'Doherty

*Berkeley Research Group*

Seamus O'Doherty is a London based director in BRG's Construction Practice. He is a Chartered Quantity Surveyor, Chartered Builder, adjudicator, arbitrator and mediator with nearly thirty years of experience in commercial and project management and related disciplines.

Seamus is regularly appointed as an independent quantum expert in construction and engineering disputes. He also assists clients with litigious matters in the formulation of strategy, preparation of documents and case presentation in adjudication, arbitration, and litigation in the UK and abroad.

He has worked for engineering and construction companies, consultancies, and client organisations on projects in various countries including the UK, Ireland, Germany, Russia, Ukraine, Mexico, USA, India, China and the Middle East.

Seamus has provided cost planning, estimating, procurement, contract, claims (typically related to delay and disruption, loss and expense and final accounts) and commercial management on a broad range of projects including rail, metro, power, steel plants, pharmaceutical oil and gas, airport, bridge, commercial, residential, civil, educational, health and industrial. He has worked with standard and bespoke main contracts and sub-contracts including NEC, JCT, FIDIC, ICE.

Seamus is also regularly appointed as a dispute resolver and is a panel member of the RICS President's Panel of Construction Adjudicators, UK Adjudicators, the CIC Low Value Disputes Adjudication Scheme, the CIARB Business Arbitration Scheme and is a CEDR ADR Official. He is a Liveryman of The Worshipful Company of Arbitrators.

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**WWL says:** *Seamus O'Doherty earns plaudits for his "experience of major construction projects". Sources add: "Experienced decision makers rely on Seamus' reports."*



## Ian Osbaldeston

*Kroll*

Ian Osbaldeston, managing director at Kroll, is a Chartered Quantity Surveyor and quantum expert with over 24 years' experience in main contracting, consultancy and acting as an independent quantum expert witness. He is a member of the Academy of Experts and has been appointed as an independent expert witness over 30 times. He has also provided oral testimony on 17 separate occasions in arbitrations under the UNCITRAL, LCIA, ICC, DIAC and ICSID rules.

Lauded in the industry for his clear and focused approach, he has a proven track record in delivering construction consultancy services to clients across the supply chain. As well as expert testimony, Ian also provides independent advice to States, Governments, EPC contractors and subcontractors on live projects to avoid, mitigate and resolve disputes.

Having previously lived and worked in the Middle East and North Africa (MENA) for many years, Ian has extensive experience in the commercial issues encountered on major programmes of work. This includes the valuation of disruption, disputed variations, extension of time, terminated works, the financial impact of late payment, and the financial impact of non-project related overheads. His sector experience is wide ranging and has included the administration of projects based on major forms of contract such as FIDIC EPC, NEC, IChemE, ICE and JCT. Ian is particularly experienced in complex Infrastructure, oil and gas, process and power projects as well as projects in sectors such as IT special airport systems, rail, nuclear, water, marine, aviation, and luxury commercial and residential properties.

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**WWL says:** *Ian Osbaldeston is singled out as the "the best quantum expert" who is "excellent on the stand". His "sensible, measured and level-headed approach" receives further praise.*

## England



**Rob Palles-Clark**  
Kroll

Rob Palles-Clark, managing director at Kroll, is a quantity surveyor and quantum and delay expert with over 36 years of experience in the construction and engineering industry. He has extensive experience of major building, civil engineering, highway, marine, railway, petrochemical and water projects throughout the UK, Europe, the Middle East and other international locations. Rob has had over 70 appointments as an independent quantum and/or delay expert witness, including a number of high-profile, billion-dollar cases. He has twice given expert evidence in the Technology and Construction Court (TCC) on quantum and programming matters. He has been cross-examined both as a delay and a quantum expert in international arbitrations on many occasions, has experience of "hot-tubbing" and he has extensive experience of adjudication and mediation. Rob's experience as a quantity surveyor has involved the pre-contract and post-contract financial administration of commercial projects, and extensive experience in delay and cost claim preparation, analysis, management and resolution. He has also advised clients about best practice procurement and procurement procedures and has drafted several procurement guides for the UK Government. Rob sits as an adjudicator on adjudicator panels for three distinguished bodies: the Royal Institution of Chartered Surveyors (RICS); the Technology and Construction Solicitors' Association (TeCSA); and the Royal Institute of British Architects (RIBA), and regularly sits on dispute adjudication boards.

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**WWL says:** *Rob Palles-Clark is a favourite among peers and clients, who readily endorse him as a "world class" construction expert.*



**Sarah Pattinson**  
gb2 LLP

Sarah is a senior partner at gb<sup>2</sup>. She is a chartered quantity surveyor and member of the RICS with almost twenty five years of experience within the construction industry. Sarah specialises in the provision of independent expert opinion in the fields of quantity surveying, cost engineering, measurement, procurement advice, valuation of works, variations, prolongation, disruption and acceleration.

Sarah's experience includes complex engineering and infrastructure projects such as airports, roads, process plants/mining facilities, offshore wind farm installations and onshore fabrication contracts, oil and gas plants and installations, highways and over-ground rail. She has worked for clients, contractors, subcontractors and in private practice in most sectors of the construction and engineering industry.

Sarah has experience of working with various forms of contract including FIDIC and NEC, the JCT suite of contracts, IChemE and ICE forms of Contract. Sarah has experience of many forms of procurement including design and build, traditional bills of quantities, construction management, cost reimbursable and bespoke forms of contract.

Sarah has been appointed to provide independent expert quantum advice to court and international arbitrations on numerous occasions and has testified in arbitration hearings in Oman, Dubai, London and Geneva and in the High Court of Trinidad and Tobago.

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**WWL says:** *Sarah Pattinson performs "outstandingly" in complex quantum matters, spanning valuations and disruption estimations, among other matters.*



**Joanne Prior**  
Kroll

Joanne Prior, managing director at Kroll, is a Chartered Quantity Surveyor with over 30 years of experience in the construction industry. Joanne is regularly appointed as a quantum expert on large, complex international construction and engineering projects. She has considerable testifying experience and has given evidence in the Technology and Construction Court (TCC) and Man arbitration hearings in the UK and internationally.

Joanne has worked on a wide range of projects in the UK, Europe, Africa, Australia, Far East and the Middle East and has expertise in the analysis and quantification of construction claims on major building, highway, rail, process and energy contracts.

Joanne holds a BSc (Hons) degree in Quantity Surveying, a Masters Degree in Business Administration and Postgraduate Diplomas in Law and Arbitration. She is a Fellow of the Chartered Institute of Arbitrators and sits as a RICS Assessment of Professional Competence (APC) Assessor.

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**WWL says:** *Joanne Prior is "an effective and convincing quantum expert" and "a very adept practitioner".*





**Ian Robinson**  
Tempus Delay Analysis

Ian Robinson is the founder and senior partner of Tempus Delay Analysis LLP, based in London. Ian founded Tempus in 2012 having been a partner with construction specialists Davis Langdon LLP since 1998 and having led Davis Langdon's Legal Support Group since 2008. Ian leads a specialist team providing advice, support and expert analysis in relation to delay and disruption as it affects the construction and engineering industries. Ian specialises in the forensic investigation of construction and engineering delays, with a view to assisting parties and tribunals to identify the extent, causes of and responsibility for critical project delays. Ian's clients are drawn from all sides of the industry and include property developers, government and local government departments (both UK and international), universities, contractors and specialist subcontractors, utility companies, engineers and architects and their insurers.

Ian has practised in this area since 1995 and has acted as an expert witness in numerous high-value and high-profile cases before a variety of tribunals. This includes a number of appearances before the Technology and Construction Court in London, and also before international arbitral tribunals (both ICC and UNCITRAL) in London, Paris, Bucharest, Miami, Johannesburg, Dubai and Singapore. Ian has given oral evidence on over 20 occasions, including a number of reported cases. These include *Mirant Asia-Pacific Construction (Hong Kong) Limited v Ove Arup & Partners International Limited and Another* [2007] EWHC 918 (TCC), and *Walter Lilly & Co Ltd v Mackay & Another* [2012] EWHC 1773 (TCC).

Ian's practice is a combination of UK and internationally based work, including projects in Canada, South Africa, Peru and Chile, the UAE, Ireland, the Philippines, Romania, Trinidad, Turkey, Israel, Kyrgyzstan, Spain, Kathmandu, Kenya, Angola, Tunisia, Ukraine and Saudi Arabia. Ian's experience covers a wide range of sectors in the construction, civil engineering, energy, process engineering and oil and gas industries. This includes commercial and residential property (including a number of iconic projects in London), hospitals, hotels, military facilities, major roads and bridges, flood defence and control facilities, coal, gas, hydro-electric, nuclear, biomass and onshore and offshore wind power generation, airport facilities, oil and gas pipelines and pumping and processing facilities, smelting plants, offshore jetties and harbour construction. Ian has advised on matters with sums in dispute of up to £500 million.

Ian is a member of the Royal Institution of Chartered Surveyors, having qualified as a chartered quantity surveyor in 1990.

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**Stephen Sandles**  
Ankura

Stephen Sandles is a managing director at Ankura with 15 years' quantity surveying experience in the construction industry, working for contractors and consultants and is a fellow of the Chartered Institute of Arbitrators. He has Currently based in London, with projects worked on in the UK, Europe, Middle East and Australia.

Stephen has been directly involved in projects for government organisations, developers, contractors, and utility network operators over a wide range of schemes including power, oil and gas (onshore/offshore), FPSOs, civil engineering, transportation, residential and commercial property, covering feasibility studies, pre-tender documentation, cost management and claims using all major forms of contract.

Specialising in dispute resolution, Stephen has been involved in multiple large-scale disputes including ADR, adjudication, litigation and arbitration and is regularly appointed as quantum expert and assisted on expert witness reports for high profile disputes.

Stephen's professional experience includes working on various pipelines in England, the Middle East, and Australia. He was appointed by a system operator as pre-action expert advisor on a multi-million termination dispute on an NEC3 Option C contract; served as lead assistant valuing substantial variations and assessing delay and disruption in connection with the delivery station within an LNG Plant; has undertaken measurement and valuation of a multi-billion oil pipework dispute; has assessed the quantum on a multi-million dispute concerning LNG facilities.

Stephen has also provided advice on buildings and infrastructure projects. He prepared an expert advisor report for a multi-million complex defects remedial scheme to the façade of a landmark building, he successfully negotiated the settlement of historical disputed claims on the construction of a multi-million underground rail service control centre and was appointed quantum expert on a three-person panel to independently review and assess entitlement for a multi-million dispute on a mixed-use development in Doha comprising delay and disruption claims.

**Continued overleaf**

**WWL says:** Ian Robinson ranks highly among peers thanks to his top-notch advisory practice focusing on the forensic analysis on construction and engineering delays.

## England



### Stephen Sandles (cont.)

Stephen has extensive experience on power projects, including, successfully negotiating a settlement of a complex and sensitive multi-million mechanical and electrical infrastructure scheme concerning safety-critical 400 kV cable cooling, the settlement of a complex dispute between a specialist contractor and an alliance on a multi-million cable installation scheme on a 400 kV power station, preparation of expert reports on several biomass construction projects.

Prior to consulting work, Stephen has been involved in numerous large scale construction projects where he worked in a traditional contract environment to deliver a 400 kV cable installation across 32 km of tunnels in London; worked within an alliance to deliver a mechanical and electrical 275 kV cable cooling scheme in pumping stations and canal-side troughs; assisted the interim construction management team on the bespoke procurement of the luxury mixed-use development, Chelsea Barracks and assisted in the mixed-use development Great West Quarter, comprising listed refurbishments, commercial and residential blocks.

Stephen is recognised as being personable, commercial and solutions-oriented by his clients. He has a passion for technical research and acts as a dissertation supervisor to students on the MSc Construction Law and Dispute Resolution course at Kings College London.

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### Mamas Stavrou

*Ankura*

Mamas Stavrou is a managing director at Ankura, based in London. He is a chartered quantity surveyor with more than 25 years' experience in the construction industry, now specialising in construction dispute resolution. He is a fellow of the Royal Institution of Chartered Surveyors, a fellow of the Chartered Institute of Arbitrators, and a Bond Solon-accredited expert witness.

Mamas is regularly appointed as expert witness on quantum and has testified in the Technology and Construction Court, in international arbitration, and in dispute board hearings. He is recognised as a leading expert in *WWL: Construction*.

Mamas' professional experience includes expert reports and testimony on quantum in an ad hoc arbitration relating to a major waste water network and sewage treatment project in Oman. The amount in dispute was \$90 million and concerned assessment of sums claimed in relation to alleged variations, delay, disruption, and loss of opportunity.

He also provided expert reports and testimony on quantum in a \$50 million dispute in South African rules arbitration. The dispute involved assessment of the impact on equipment and labour from major scope changes and costs properly due to the claimant after termination of its contract for civil engineering and earth works on a mining project in Africa. The assessment predominantly entailed the analysis of equipment utilisation and the audit of equipment costs and third-party equipment supplier agreements.

Mamas provided expert reports and testimony on quantum in dispute concerning a 400MW combined cycle gas turbine power plant project in Latvia. The dispute concerned the assessment of costs arising from changes to equipment transportation requirements and restrictions from delays caused to the delivery of equipment and from delays caused to the commissioning process.

He also provided expert reports and testimony on quantum in the High Court in London (TCC) in *Greenore Port Ltd v Technical & General Guarantee Company*. The matter related to the assessment of costs properly due to the claimant in respect of the completion of port refurbishment and marine dredging works following replacement of the original contractor.

He was the lead assistant in the preparation of expert evidence on quantum in a \$900 million dispute in ICC arbitration relating to the construction of a 540km LNG pipeline, receipt station, and associated mainline valves in eastern Australia. This involved examination and assessment of the impact on equipment and labour from delays, disruption and prolongation caused by variations to welding procedures and other major variations. The assessment entailed labour and equipment productivity analyses; audit of staff and labour costs and employment agreements; audit of equipment costs and equipment supply agreements; and audit of internal charging arrangements and accounting systems.

He was also the lead assistant in the preparation of expert evidence on quantum in a \$100 million dispute in ICC arbitration relating to the construction of a nickel slurry pipeline project in Africa. This required assessment of the impact on labour and equipment arising from unforeseen ground conditions and late changes to cut and fill and reinstatement activities.

Mamas was the expert adviser undertaking peer review of the appointed quantum expert's reports and analyses, and assisted the legal team, appointed on behalf of the lead joint venture partner, to assess the quantum for discrete aspects of the case. The claims related to delay, disruption and additional costs incurred as a consequence of termination, notably increased construction costs due to changed construction methodology arising from programme re-sequencing.

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**WWL says:** *Stephen Sandles maintains a sterling construction expert practice, and has over 13 years of experience advising government organisations, developers and contractors on quantum issues.*

**WWL says:** *Mamas Stavrou is identified as the consummate construction expert by peers in the UK market, and brings over 25 years of experience with quantum analyses and disputes to her clients' matters.*



**Michael Stokes**  
Ankura

Michael Stokes is a senior managing director at Ankura, based in London. He is an internationally recognised quantum expert, with more than 30 years of experience in the construction industry. Michael has worked across all industries, but his core areas of expertise include rail (systems and rolling stock); power and process plants; pipelines; offshore platforms; stadia; major commercial buildings, including high-rise; and major infrastructure projects including ports, highways, tunnels and airports.

He is regularly appointed as an independent expert on complex and high-value disputes. His core discipline is quantum, but he has also provided effective evidence in relation to delay and the standard of performance of quantity surveyors and project managers. Having been instructed in arbitration or litigation on 60 occasions, Michael has testified in a number of forums and jurisdictions including the UK, France, Denmark, the UAE, Qatar and Australia.

Michael was recently appointed on behalf of the government project sponsor as quantum expert in connection with 350km water pipeline and well field (55 production wells) project dispute. He provided independent evidence in Uncitral proceedings regarding all quantum aspects of the case, including valuation of variations, delay, disruption, and acceleration; and he testified at a hearing in Paris.

He was also appointed on behalf of the contractor as quantum expert in connection with a 530km, 42-inch diameter gas pipeline project dispute. He provided independent quantum evidence in ICC proceedings regarding all quantum aspects of the case, including valuation of variations, delay, disruption, and acceleration, as well as a quantum meruit claim; and he testified at a hearing in Australia, giving concurrent evidence.

Michael was appointed as quantum expert on behalf of the plant owner of a new 5000 TPD cement plant in Qatar. Claims related to unpaid certificates, variations and prolongation, and other delay-related claims and counterclaims, with total sums in dispute in excess of US\$100 million. He testified at an ICC arbitration hearing in Qatar, giving concurrent evidence.

He was appointed as quantum expert on behalf of the Yard in connection with a claim related to the world's largest wind assisted yacht. The claims related to the proper valuation of the works, and he testified at a hearing in London.

He was appointed as a quantum expert in an ICC arbitration in connection with a container port expansion project in the Middle East. Complex quantum issues arose regarding substantial costs to complete and the terminated contractor's damages. Claims and counterclaims totalled circa US\$50 million. He testified at a hearing in London.

He was appointed as quantum expert on behalf of a major subcontractor providing all the flexible pavement works on a major new highway in Qatar. Issues related to method of measurement, materials quantities, delay, and disruption costs. He testified at an ICC hearing in Qatar, and the claims were valued at circa £35 million.

He was appointed as quantum expert in connection with specialist airport services package on a major international airport expansion project in the Middle East. High-value claims related to disputed variations and contra charges, prolongation, and complex disruption. He testified at DIAC hearing, giving evidence concurrently.

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**Keith Strutt**  
Diales Expert Witness Services

Keith has over 40 years of experience in the engineering and construction industries. He has worked in several sectors of construction including buildings, civil engineering and rail; and has worked extensively on the preparation and defence of contractual claims in these sectors, as well as in connection with oil and gas fields, petrochemical and refinery projects, process plants, power plants, and mining projects, as an expert.

Keith's work includes construction management and client advisory (contract and commercial) work, as well as acting lead negotiator, funder's project representative and expert, in management and cost of projects in excess of \$200 billion, and formal dispute negotiations in excess of \$60 billion. He has testified in formal disputes in excess of \$7 billion.

Keith has acted as party and court-appointed joint expert on several engineering and construction disputes. He has been appointed as party expert in connection with the time and cost management of upstream oil and gas field developments, rail infrastructure, and power infrastructure and generation disputes.

Other project examples include offshore and onshore wind; a water treatment plant; a diesel refinery; offshore oil rig drilling operations; a redevelopment of three gold mines, a gas turbine and combined cycle power plants; as well as petrochemical and alcohol process plants.

Keith has been appointed to provide advice on the administration of live projects; dispute avoidance; risk management; procurement; interpretation of technical and process elements of construction contracts; project management structure; and strategy.

Keith also provided technical and commercial advice as well as lead negotiation support to the minister of state for oil and gas of a prominent CIS republic during the renegotiation of production sharing agreements, dispute settlement negotiations and formal disputes.

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**WWL says:** *Michael Stokes is a prominent name in the construction expert market, with peers confirming that he has "excellent knowledge and expertise in quantum matters".*

**WWL says:** *Keith Strutt has four decades of experience and possesses "excellent knowledge in the construction industry", particularly pertaining to the oil and gas sector.*

## England



**George Taft**  
*Secretariat*

MrTaft is a managing director of Secretariat International, based in the UK. Secretariat specialises in providing independent expert advice on construction projects in the areas of programming and scheduling (delay and disruption), quantum analysis and general damages.

MrTaft is a fellow of the Royal Institute of Chartered Surveyors with 30 years of experience, and has been engaged as a quantum expert on some of the world's largest and highest-profile projects. He is typically appointed on large construction disputes with complex quantification issues. His areas of expertise include costs of building construction and major civil engineering, including piling, dewatering, tunnelling, rail, concrete and steel structures, together with large-scale earthworks and offshore and marine works.

Acknowledged as a leading expert on the quantum of claims on construction contracts, MrTaft has been cross-examined on numerous occasions in a range of dispute processes (particularly international arbitration and litigation in the English High Court) and has also had wide experience of witness-conferencing. His experience as a practitioner in different areas of the construction industry, while working for both contractors and employers, has enabled him to provide valuable insights when acting as a quantum expert or when advising on the resolution of or avoidance of disputes. MrTaft is also relied upon for his ability to distil complex quantum issues on matters with large volumes of cost evidence and to articulate them clearly to assist the parties and Tribunals.

MrTaft is regularly appointed as a quantum expert on a wide range of major construction disputes throughout Europe, Asia, Africa and the Americas. He often acts as a party-appointed expert but has also been engaged as an independent assessor by tribunals or dispute boards, for example, on the Panama Canal Expansion and the Bosphorus Crossing.

MrTaft also frequently acts as expert adviser to clients outside of formal dispute processes; and as independent auditor on behalf of banks and donors supporting investment on programmes such as the Chernobyl New Safe Confinement project. He provides clients with forensic quantum analyst services; consultation during alternative dispute resolution processes; and claim assembly, defence and negotiation; advice on valuation methodologies. He also delivers seminars, training and articles on these subjects.

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**Tom Taylor**  
*Base Quantum Ltd*

Tom is a chartered quantity surveyor, quantum expert and managing director at Base Quantum. He has over 15 years' experience in construction across a wide range of fields including, energy, pipelines, civil engineering, and major infrastructure projects, such as airports, highways and marine structures.

He has worked throughout the supply chain on projects of all sizes in the UK and Europe, and on major construction projects whilst based in Africa and the Middle East. His varied career has provided him with hands-on experience of claims and commercial issues under various forms of contract.

More recently, Tom has been instructed as an expert witness in over 100 contentious matters of varying size and value. He has been appointed by public and private clients, contractors, and subcontractors in litigation, international arbitration and other alternative dispute resolution fora, in courts including the TCC in the UK. He has testified and been cross-examined, both virtually and in person, as a party-appointed and single joint quantum expert. Tom's recent experience of international arbitration proceedings relates to major projects in Africa, Europe, the Middle East and Australia.

Tom's subcontracting background enables him to recognise that his advice and opinions need to be concise, practical, and proportionate. This focus on producing clear and effective output allows him to tackle the key issues of a dispute and is of particular value to clients.

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**WWL says:** *George Taft is "very sensible, pragmatic and has a good handle on the detail", with sources noting his "articulate, authoritative and attentive" approach in proceedings.*

**WWL says:** *Tom Taylor's "reports are always well written, detailed, fair and very persuasive", with clients further highlighting his "excellence in cross examination".*



**Alan Whaley**  
J.S. Held

Alan is a chartered construction manager, chartered quantity surveyor, accredited expert witness and director at J.S. Held. He has over 22 years of experience working at all levels of the construction industry.

Over the course of his career, Alan has participated in the management and delivery of a variety of domestic and international projects within both contractor and client teams. These projects include international airports, onshore/offshore seaports, oil and gas facilities, gas fired power stations, water treatment works, chemical processing facilities, railways, sports stadia, high-rise developments, hotels, retail developments and residential schemes. He has held a range of senior professional roles including quantity surveyor, planning/programming consultant, contracts administrator and claims manager. He commenced his career on site working as a carpenter.

Alan now specialises in the forensic investigation of delay and disruption affecting major international construction, energy and infrastructure projects. He is frequently instructed on behalf of clients and contractors as expert witness or independent expert, and has testifying experience in international arbitration. He adopts a pragmatic and analytical approach to delay analysis with a focus on simplifying complex technical problems, and has an in-depth understanding of the relationship between issues of liability, delay and quantum.

Alongside his professional career, Alan leads the dispute resolution module on the University of Salford's LLM construction law and practice programme. He also regularly lectures on advanced training programmes with a focus on dispute resolution, forensic delay analysis and quantum claims.

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**WWL says:** Alan Whaley enjoys a sterling reputation in the market for his profound expertise in delay analysis and has extensive experience advising on major domestic and international construction projects.



**Mark Wheeler**  
Diales Expert Witness Services

Mark is an engineer and surveyor with over 25 years' experience in the construction industry, including major civil engineering, building and power projects. He acts as an expert witness in both technical and quantum disputes, and has cross-examination experience in the High Court and in high-value international arbitrations.

He specialises in providing expert reports in quantum, M&E quantum, and M&E technical. Mark has appeared as a tribunal expert, independent expert valuer and a party expert in litigation, adjudication, arbitration and mediation. Mark gained site experience on a wide range of projects in commercial buildings, on both a pre-designed and design-and-build basis, in office developments, industrial projects, and a number of schools and hospitals. This has involved work on a wide range of contracts including JCT, PPC2000, BE Collaborative, FIDIC and the NEC3&4 forms, with which he has worked extensively; he regularly advises on the practical application and use of them. He has appeared as an expert in the UK, the Middle East and the Asia-Pacific region. He has also been instructed as expert in NEC3&4 matters, from both a project management and quantum perspective and has extensive sector experience, including on a number of major infrastructure projects. His quantum claims experience includes those relating to additional payment for variations, re-measurement, damages, disruption, prolongation and increased costs. Particular areas of expertise include issues such as: re-rating of billed items, valuation of disruption, preliminaries thickening, head office overheads, site overheads and plant depreciation.

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**WWL says:** Mark Wheeler is a highly respected construction expert with a long-standing practice providing testimony on high-value quantum disputes.

## France



**Anthony Charlton**  
HKA

Anthony Charlton is a chartered accountant with close to 30 years of professional experience. He has been appointed as an expert in matters of forensic accounting and the assessment of economic loss on over 50 occasions.

Anthony has testified in both English and in French for matters before the French and Belgian domestic courts and for many investment and commercial arbitration matters. He has acted in disputes ranging from \$3 million to \$20 billion.

Anthony has specialised in dispute-type work since 1996, after first gaining professional experience in many auditing and insolvency related assignments. His experience is global and covers a variety of industries including technology media and telecoms, oil and gas, energy, resources, construction, real estate, mining, aviation, infrastructure, hotel & leisure, banking, media, materials.

Anthony's expertise ranges from the quantification of damages claims in international commercial and investment treaty disputes, contentious valuations and expert determinations to shareholder and joint-venture disputes, financial and fraud investigations, and other types of forensic accounting assignments. He is also frequently instructed to prepare preliminary assessments of loss by claimants and law firms in contemplation of launching formal dispute proceedings.

Anthony is a fellow of the Institute of Chartered Accountants in England and Wales and a member of their specialist valuation group. He is widely recognised by WWL as a Global Elite Thought Leader and Thought Leader in their quantum of damages, arbitration and investigations – forensic experts' research.

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**WWL says:** Anthony Charlton excels in the market as "a very knowledgeable expert" with "exceptional" expertise in construction matters.

## France



**David Coyne**  
Diales Expert Witness Services

David Coyne is both a UK and European Chartered Engineer with over ten years of experience in the construction and engineering industries. He specialises in forensic construction programming and delay analysis. He has been engaged in various projects, including commercial developments, power stations, oil and gas, offshore renewables, rail facilities, transport infrastructure, airports, and hospitals. He has prepared numerous expert reports on international arbitration matters.

David commenced his career as a geotechnical specialist, leading research projects at Cambridge and Oxford universities. He subsequently acquired significant practical experience in all stages of the project life cycle, from tendering and design to construction, supervision and project management, throughout the U.K., Europe, Middle East, Africa and Asia. David now applies his experience and knowledge in dispute resolution.

David is a Chartered Engineer, with a Civil Engineering degree from University College Dublin, an MSc in Geotechnical Engineering from Imperial College London and an MSc in Construction Law and Dispute Resolution from King's College London.

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**WWL says:** *David Coyne is a favourite among peers and clients, who say "he has a quick mind and proposes practical solutions" and is considered "one to watch in the field of delay analysis".*



**Thierry Linares**  
FTI Consulting

Thierry Linares is a managing director, leading the construction solutions practice of FTI Consulting's forensic and litigation team in Paris. He joined FTI Consulting in 2016, having spent most of his professional career managing major oil and gas and infrastructure projects.

Thierry has 17 years of experience managing the various components of project controls, on both the contractor and client sides. He has been extensively involved in the set-up, management and development of activities in the project control sphere; budget and cost control; planning, contracts and subcontracts administration; risk management; and analysis of key performance indicators.

As such, Thierry has developed comprehensive, hands-on knowledge of issues related to estimating, accountancy, scheduling, procurement, risk and contract management within the construction project industry, and uses this mixed skill set in the writing, analysis and expertise of construction project claims.

He has worked on greenfield onshore oil and gas, offshore modular process, power plants, mining and port projects, as well as civil infrastructure projects from engineering to commissioning. He has extensive experience of engineering, technical and industrial problematics causing delay, disruption and over-costs, and of their in-depth analysis.

Thierry acts as an expert witness in arbitrations and dispute avoidance, as a standing or ad hoc FIDIC dispute board member, as an auditor and trainer, as well as part of due diligence teams.

Thierry has experience testifying in ICC arbitrations as technical, forensic delay and quantum expert in English and French languages, in both civil law and common law environments. He acts in conventional disputes between contractor and client, and in more complex set-ups, involving disputes between partners of a JV or consortium.

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**WWL says:** *Thierry Linares garners praise for his deep understanding of and ability to provide expert testimony in complex disputes in the energy sector.*

## Germany



**Thomas Hofbauer**  
FTI Consulting

Thomas Hofbauer, a senior managing director at FTI Consulting. He is a member of the Forensic and Litigation Consulting practice and is based in Munich where he leads the Construction Solutions practice in Germany and the DACH region. He is a civil engineer with over 25 years' experience in the construction and engineering industries and acts as both delay and quantum expert, in English and German language disputes, and has been commissioned as expert on more than 20 occasions.

He acted as a tribunal and party-appointed expert witness for German and international parties in relation to disputes across Europe, China, India, Russia, South Africa, Turkey, Saudi Arabia, and the United States. He has given evidence in arbitral proceedings at the DIS in Germany, ICC in Paris, the VIAC in Vienna, and the SCAI in Zurich. Thomas has acted as expert witness in a wide range of industries including buildings, infrastructure-, industrial, IT, power, chemical, system engineering and rolling stock projects.

Thomas has lectured on international project management at the University of Applied Sciences in Stuttgart for more than four years. He also delivers regular lectures on 'the expert in arbitration' at the Swiss Academy of Arbitration for the certificate of advanced studies (CAS) in arbitration qualification.

As expert witness but also as an adviser Thomas strives to present the issue, the approach, and the conclusion in a way that client, counsel, and the arbitral tribunal get to understand the case and allow them to decide the dispute.

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**WWL says:** *Thomas Hofbauer earns praise from legal practitioners and fellow experts alike for his ability to "illustrate complicated delay analysis in easily understandable terms".*



**Volker Schmitz**  
Ankura

Dr Volker Schmitz is a senior managing director at Ankura based in Frankfurt. He has more than 20 years of experience in the construction, real estate, and infrastructure sector, during which he provided dispute resolution and advisory services in Europe, North America, Africa, and Asia. His expertise includes matters such as project/program set-up, organisation, and performance improvement, contract-, claim- and risk management as well as expert witness services. He has conducted numerous quantum and delay reports for high-profile arbitration and litigation proceedings and is well versed in testifying under cross-examinations in both English and German.

A selection of Dr Volker's quantum and delay expert experience includes the appointment by a Norwegian EPC contractor on a north sea offshore wind farm project relating to assessing quantum and delay issues relating to a delayed serial fabrication and transportation program for 49 offshore steel foundations in a DIS arbitration; the appointment by a higher court in Switzerland in connection with a large pipeline project in Switzerland relating to assessing the quantum of a disputed subcontractor-claim due to a reduced contribution margin; quantum and delay analysis concerning potential C-level liabilities and pecuniary losses during a litigation regarding a wood processing plant relocation from Canada to the US on behalf of a leading company in the wood-processing industry; quantum analysis in connection with a PPP motorway project in Greece relating to increased design, construction, operating and maintenance costs, on behalf of the concessionaire during an ICC arbitration; quantum and delay analysis in connection with the construction of a refinery plant in Germany with the focus of increased design, construction and construction management costs as well as extension of time-related costs, on behalf of the Employer during a DIS arbitration; quantum analysis of more than 80 VORs concerning the fabrication and transport of tripods and wind-energy-generators as well as lost feed-in-remuneration and liquidated damages because of an early contract

termination, on behalf of a German EPC Contractor during a DIS arbitration; delay analysis regarding a delayed manufacturing of several railway trains (rolling stock) with special regard to delays associated to covid-19 on behalf of a Czech transportation company; delay analysis in connection with a delayed planning and construction process of a German nuclear research facility in terms of ongoing mediation proceedings on behalf of an US EPC contractor; quantum and delay analysis in connection with a delayed construction of a 40-story high-rise building in Germany on behalf of the developer with special focus on delays and productivity losses associated to covid-19; contract and claim management on behalf of a potash mining company for the construction of several pipelines and pipeline-supporting structures in Germany, including evaluation of changed works, breaches of duty, resulting quantum and liquidated damages; contract and claim management as well as strategic tendering support for the construction of a hospital and research facilities on behalf of a German hospital operator with special focus on subcontractor EOT claims; contract and claim management for the construction of a new runway and the extension of an existing terminal at a major German airport. Pre-action advice and support in the strategic decision making concerning a major dispute with the general planner.

Volker's project advisory experience includes providing root cause analysis to identify the actual project status in terms of budgets, costs, and schedules as well as breaches of duty in connection with a German/Swiss rail and transport company's delayed investment program; project audit concerning the construction of an interconnector and converter station behalf of a German EPC contractor on a Kenyan/Ethiopian interconnector and converter station; project audit and schedule review regarding the feasibility of contractual milestones and baselines for the construction of a five-star hotel on behalf of the Macanese developer; forensic investigation for a delayed Swiss tunnel renovation project focusing on the maturity of

compliance frameworks and potential breaches of duty as well as cost overruns and delays; set-up advisory and continuous project assurance for the construction of a large-scaled potash mine on behalf of a Canadian mining company; organisational set up advisory, design, and implementation of the risk management framework on behalf of a Danish sugar producing company; design and implementation of a new Central Infrastructure Management business unit at a major German international Airport and support with continuous improvement of business activities and ongoing CAPEX/OPEX reduction; organisational advisory concerning project structures, risk management and CAPEX/OPEX optimization in terms of the construction and operation of a new railway line in Germany.

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**WWL says:** *Volker Schmitz leaves sources "impressed by his expertise in analysing infrastructure construction projects" and his "knowledge of the applicable construction law".*

## Hong Kong



**Mike Allen**  
Secretariat

Mike is a chartered quantity surveyor with over 30 years' experience in the industry. He has worked internationally for many years, spending the past 20 years based full-time in Hong Kong. He has extensive experience in procurement and contract strategy; dispute resolution; and providing strategic advice to clients on distressed or problem projects.

Mike works on numerous disputes and live projects for employers, contractors and subcontractors. He provides contract advice, and has prepared claims and rebuttals; assisted in negotiations; and appeared in many different tribunals. Mike is experienced in a wide range of civil engineering, building, M&E and process plant contracts, including the ICE sixth edition; Engineering Construction Contract (NEC); I Chem E Red and Green Book; G90; JCT; and GC Works and Sub Contract Forms, which also includes bespoke, simple and situations of no written contract. He also has extensive experience of FIDIC and various standard and ad hoc forms of contract in various countries in Europe, the Middle East, Asia, Africa and Australasia.

Mike's experience includes building, civil engineering, mining, infrastructure, LNG facilities, marine civil engineering and process works. This has been in both project-related and arbitration environments, where the work has involved the analysis of large amounts of data to produce independent valuations related to a range of claims including delay and disruption, prolongation and variations.

Mike has been appointed as a quantum expert witness on several construction disputes, acting for both claimants and respondents, working with major firms of solicitors and barristers. He has given evidence in the High Court twice, and in domestic and international arbitrations 26 times.

Mike is also a CEDR-accredited mediator.

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**Ben Burley**  
Secretariat

Mr Burley is a managing director with Secretariat, specialising in consulting on construction projects in the area of delay analysis. He is an experienced Delay Expert and specialises in high value complex International Arbitrations with a particular focus on APAC and EMEA.

His practice involves analysis of delay, disruption and acceleration arising to construction and engineering projects, or programmes of work to assist in the resolution of complex disputes. His clients benefit from his extensive delay, planning, programming and project controls experience. He has developed his skills across multiple sectors including energy, infrastructure, building, offshore and industrial. He has been appointed expert witness relating to delay, concurrent delay and disruption.

Mr Burley has provided expert reports and oral evidence in support of his opinion to various dispute resolution forums, specifically litigation, arbitration, adjudication and mediation. As well as traditional cross examination, Mr Burley is also experienced in witness conferencing or 'hot tubbing' in multiple different forms.

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**Clive Holloway**  
FTI Consulting

Clive Holloway is a programming expert and forensic delay analyst and is a senior director of the construction solutions practice of FTI Consulting in Asia. He is an accomplished construction professional, with over 40 years of experience in the construction industry that has been dedicated to the field of planning, programming, scheduling, delay analysis, extension of time claims and expert witness work.

Clive is a practising member of the Academy of Experts and has been appointed as programme expert witness on numerous occasions and has given evidence and been cross-examined in arbitration. Clive is fully aware of the role and obligations of an expert witness and understands the need to provide independent advice and opinion to the tribunal, relevant to his expertise, appropriate to the case, as outlined in the brief. Clive also has considerable experience in the preparation of delay, disruption, extension of time and other time-related claims, and counter-claims, and in the defence and rebuttal thereof. Clive has acted for claimants and defendants, producing numerous time-related reports, either formal expert witness reports or less formal expert advocate reports with respect to extension of time and delay claims for litigation, arbitration, adjudication and mediation, etc.

Clive is adept in the forensic programme analysis of delay and is familiar with the methods and approaches available to determine extensions of time. Clive has worked on a wide variety of projects and in many sectors, and has had global exposure, working internationally, although primarily in the UK, Asia and the Middle East.

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**WWL says:** *Mike Allen is "a great international worker" who handles cases with a "thorough, detail-oriented and tireless" approach.*

**WWL says:** *Ben Burley is "a name of real note on delay in Hong Kong" whose "sensible and pragmatic" approach "ensures a high standard of report".*

**WWL says:** *Clive Holloway is a favourite among peers and clients, who herald his "excellent knowledge of the construction industry".*





**Graham McNeill**  
FTI Consulting

Graham McNeill is a senior managing director and the global leader of FTI Consulting's construction solutions practice. He is based in Hong Kong, but works internationally. MrMcNeill has worked in Asia for almost 25 years with some of the largest blue chip employers and contractors in the construction industry. He has extensive experience in the preparation, defence, negotiation and settlement of contractual claims. He works alongside, and in support of, solicitors and barristers and has been recognised by Who's Who Legal as a "Global Elite Thought Leader" and a "top class expert who is highly respected in the international markets". He was also cited for his "very comprehensive and well-reasoned report" and his "excellent performance on the stand". He has given evidence and been cross-examined as a quantum expert on numerous large international commissions, giving evidence in conciliations, mediations and arbitrations.

MrMcNeill has been appointed as a quantum expert witness on numerous large international commissions under HKIAC, ICC, DIFC and ICSID rules, giving evidence and being cross-examined in multiple jurisdictions. He has worked in many sectors, including but not limited to infrastructure, oil and gas, power, rail and aviation.

In addition, MrMcNeill has also been appointed as dispute manager on a number of high-profile construction disputes and is an accredited mediator with the HKIAC. His core competencies include quantity surveying, risk analysis and change management, cost value reconciliation, commercial management and contract administration, the preparation and management of delay, disruption and prolongation cost claims, and the formulation of commercial settlement strategies.

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**WWL says:** *Graham McNeill receives extensive endorsements from peers for his construction expert practice, where he brings over 25 years of experience to large-scale project disputes.*



**Scott Ramsden**  
HKA

Scott is an experienced quantity surveyor with over 30 years of experience in the construction industry. He has 24 years of experience working internationally, across Europe, North & Central America, Africa, Asia and Australia, with more than 15 years in the Middle East and Asia, as both a contractor and consultant.

Scott has been appointed multiple times as an independent quantum expert in arbitral proceedings, in respect of oil & gas, power and building projects, with dispute values in excess of US\$250M, and has been cross-examined as a witness in mediation and arbitration proceedings. He has also acted as lead assistant for offshore oil and gas, power and infrastructure project disputes. He has provided commercial management services to major international contractors and oil and gas companies and supports clients with wide ranging strategic advice.

Scott's sector expertise includes ports, mining, oil and gas, infrastructure, airports, buildings, power, and industrial projects. He has considerable experience in the preparation, defence, negotiation and settlement of contractual claims, and supports solicitors and barristers regarding commercial and contract management matters and dispute resolution services and, having worked as both contractor and consultant, Scott is able to provide strategic advice to a range of clients.

Scott is a fellow of the Chartered Institute of Arbitrators and an associate member of the Chartered Institution of Civil Engineering Surveyors. He holds a master's in construction law and arbitration and a diploma in quantity surveying.

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**WWL says:** *Scott Ramsden receives a plethora of endorsements for his deep expertise in quantum matters relating to high-value construction projects in EMEA and APAC.*

## Ireland



**Mark Wearen**  
Kroll

Mark Wearen is a senior director and quantum expert at Kroll. He is a Chartered Quantity Surveyor (MCSI/MRICS) and Chartered Civil Engineering Surveyor (MCInstCES) with over 35 years of cost and commercial management experience in construction and engineering. He has been appointed as an expert on quantum and quantity surveying related disputes on building, civil engineering and utility infrastructure projects in Ireland and internationally.

Having commenced his career working for Main Contractors in the UK and Ireland, he has also worked as a consultant and has provided independent expert advice on claims, quantum and disputes management and avoidance to contractors, employers and sub-contractors on both public and private sector projects. His project experience includes contracts procured using traditional forms of contract, design and build, target cost, turnkey and PPP/PFI. He has extensive experience of the Irish Public Works suite of contracts as well as FIDIC, NEC, ICE/IEI, RIAI and JCT contract forms. He has provided independent reports on the quantification of claim risk and quantum for public and private sector clients and has been appointed as an expert witness on multiple occasions. Instructions taken include referrals to mediation; conciliation, arbitration, adjudication; and litigation. He has given evidence under cross examination and concurrently ("hot-tubbing") at arbitrations, non-statutory adjudications and conciliations.

Mark is a regular conference and CPD speaker on commercial management and quantum related matters and lectures on Construction Claims as part of the Trinity College Dublin Post Graduate Project Management Diploma course. He holds Postgraduate Diplomas in Project Management and Construction Law and Administration and an MSc with distinction in Construction Law and Practice.

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**WWL says:** *With over three decades of industry experience, Mark Wearen has been involved in an array of quantum and quantity surveying disputes in the construction and engineering sectors. He draws plaudits from peers who praise his "in-depth knowledge and experience".*

## Qatar



**Tom Kapapa**  
HKA

Tom is a surveyor with over 20 years of construction industry experience. He acts as both delay and quantum expert, and has been appointed on eight occasions.

Tom has a broad construction background, working as a site manager and a surveyor on a variety of projects across Africa, the Middle East and the UK. His diverse sectoral experience ranges from major city developments (including high-rise tower buildings and leisure developments), road and motorway construction, rail and station construction, and major structural steelwork to water, wastewater and infrastructure drainage, power station construction, oil and gas development, LNG complex development, and mechanical and electrical infrastructure.

Tom specialises in delay and quantum issues for civil and building infrastructure and industrial works. He quickly unravels complex situations, by simplifying the key elements necessary to solve issues, before reaching a formal dispute process.

Tom has acted as expert for disputed sums up to US\$600 million and for projects values in excess of US\$5 billion. He has been cross-examined in several international arbitration cases, including giving concurrent evidence (hot-tubbing), and has been praised by counsel and tribunals alike for his testimony. Tom also acts as both an arbitrator and a mediator, and has taken the lead on a dispute adjudication board (DAB), as well as leading numerous claims negotiations.

Tom is a fellow of the Chartered Institute of Arbitrators, a member of the Royal Institution of Surveyors (RICS), and an Academy of Experts-certified quantum expert. He continues to provide training and mentoring for quantity surveyors and contact administrators in Qatar.

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**WWL says:** *Tom Kapapa is "a rare talent in Qatar" who is held in high esteem for his "commercial and strong understanding of clients' ultimate goals and how to achieve them".*



**Colin Russell**  
HKA

Colin is a chartered quantity surveyor with over 29 years of experience in the construction industry. He has extensive experience in quantum and has been appointed as an expert witness on five occasions. Colin has worked on a variety of projects, including building construction, wastewater treatment, oil and gas-fired power stations, airports and highways throughout the Middle East and Europe. His experience as a quantity surveyor and commercial director informs his dependable quantum and delay analysis.

Colin is experienced in leading teams in the preparation of delay, disruption and variation claims for clients. He works efficiently with legal teams, providing clear and concise analyses for even the most complex issues.

Colin has acted as a quantum expert regarding infrastructure and buildings disputes in the Middle East. He has also acted as lead assistant to the party-appointed quantum and delay experts for both claimants and respondents in ICC arbitrations.

Colin is a fellow of the Chartered Institute of Arbitrators, and a member of the Royal Institution of Chartered Surveyors and the Association of Project Management. He holds a BSc (Hons) in quantity surveying and an MSc in construction law and dispute resolution, and has completed the Pearson SRF BTEC Level 7 Professional Award in Expert Witness Evidence.

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**WWL says:** *Colin Russell is "outstanding in construction claims relating to additional costs arising from delayed works". One source adds, "He is always willing to assist clients in highly technical issues."*

## Saudi Arabia



**Haroon Niazi**  
HKA

Haroon is a chartered quantity surveyor with more than 15 years of experience in the construction industry. He is dual qualified as a Chartered Quantity Surveyor (FRICS) and as a barrister, he is therefore well placed to provide advice and opinion in relation to the most complex of construction disputes. He has been appointed as a quantum expert and provided expert testimony in the Kingdom of Saudi Arabia.

Haroon has experience in all forms of dispute resolution and excellent knowledge of the JCT, NEC, FIDIC and MPW contracts in Kuwait; the Saudi Public Works Contract; and the Saudi Aramco standard form contracts, as well as various ad hoc contracts. Haroon specialises in the quantification of construction cost claims and he supports clients across various market sectors, from power, oil and gas to major buildings and infrastructure projects.

Haroon holds a masters in both law and quantity surveying. He is a fellow of the Royal Institution of Chartered Surveyors, and a member of the Honourable Society of the Middle Temple. Haroon was awarded Hill International's 2014 Worldwide Consultant of the year award for his achievements and has been named one of the top 100 most influential construction leaders in the Middle East by Construction Week.

Haroon is Vice Chairman of the Royal Institution of Chartered Surveyors working Advisory Board in Saudi Arabia and is therefore uniquely placed to support clients across Saudi Arabia and the wider Middle East region.

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**WWL says:** *Haroon Niazi is an "excellent expert" with "vast experience in KSA and the Middle East Region." He "provides the highest quality deliverables at all times".*

## Scotland



**Roy Andrew**  
FTI Consulting

Roy Andrew is a senior managing director in the FTI Consulting forensic and litigation practice based in Stirling and London, UK. He is a chartered quantity surveyor who has spent over 30 years working in the construction industry. He specialises in the provision of expert evidence in the fields of quantum, disruption and delay in relation to construction and engineering disputes.

Prior to becoming a consultant, Mr Andrew worked in senior positions with major national UK-based building and civil engineering contractors where he gained extensive contractual and commercial management experience.

For the last 14 years he has worked exclusively in the dispute resolution field. He has acted for Employers, Contractors and Sub-contractors to produce and defend claims in engineering and construction projects. He has been instructed as an independent expert on over 40 occasions. His experience encompasses the forums of arbitration, litigation, adjudication, dispute adjudication boards and mediation. He has testified in court, adjudication, dispute adjudication board hearings and mediations.

His services are specifically sought after in connection with high-value complex contract disputes. He has a wide-ranging knowledge of technical, commercial and contractual matters. This comprehensive practical understanding of the issues in dispute means he is able to focus his expertise on investigating and identifying the critical issues upon which disputes turn.

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**Gerry Brannigan**  
HKA

Gerry Brannigan is partner and head of Forensic Technical Services (FTS) at HKA. Gerry leads a global team of engineering, architecture, scientific, and technical specialists providing expert witness and expert advisory services.

Since 2012, Gerry has been appointed more than 50 times as an expert witness in building services engineering (MEP) and has acted as the lead expert in multi-disciplinary construction disputes. He has given oral evidence at arbitrations, adjudications and dispute adjudication boards. In addition, he has assisted at mediations and provided a deposition in the USA.

Gerry's appointments have concerned disputes in different jurisdictions including Scotland, England, Ireland, Norway, UAE, Qatar, Australia and USA Federal Court. As well as undertaking individual building services / MEP expert witness appointments, Gerry has experience of managing and coordinating multi-disciplinary expert teams on complex construction disputes. He has opined on liability, design responsibility, client scope, performance issues, risk, professional responsibility, design duties, contractor duties, systems failures and contributed to the assessment of delay factors.

With a background in design engineering and project management, Gerry has experience in almost all types of buildings including residential, universities, healthcare, high-rise, multi-use developments, data centres, industrial facilities, commercial office developments, museums, galleries and airports. He has extensive skills, knowledge and expertise in building services engineering with a focus on heating, cooling, ventilation, air conditioning, controls, public health engineering, sustainability and project planning. Gerry has detailed knowledge of building physics, energy efficiency and sustainability, building regulations and the interaction of users on the performance of buildings. He also has significant experience in project and design management, problem solving, design quality, client briefing and scope development, site inspection, project financial management, project programming and the coordination between disciplines on complex construction projects.

**Continued overleaf**

**WWL says:** Roy Andrew earns regular recommendations for the "consummate expert reports he produces" in preparation for high-value construction and engineering litigations.

## Scotland



### Gerry Brannigan (cont.)

Gerry is a fellow of the Chartered Institution of Building Services Engineers and a member of the American Society of Heating, Refrigerating & Air Conditioning Engineers, the Society of Public Health Engineers, and the Society of Construction Law. He is a practising member of the Academy of Experts and an associate member of the Chartered Institute of Arbitrators.

### Al Brown *HKA*

Al Brown is a chartered mechanical engineer and fire engineer with more than 35 years of experience in fire safety and industrial property risk engineering. He has acted as a technical expert witness on more than 30 occasions, including 21 external cladding matters.

Al has been instructed as an independent expert to opine on external facades including cladding, insulation, fire and cavity barriers. He has also opined on matters related to sprinkler system installation design and operation.

Al is a recognised expert in fire engineering for the semiconductor and liquid crystal display (LCD) fabrication industry and fire protection. He has advised on fire risk engineering for over 50 manufacturing cleanrooms operated by over 20 companies between 1987 and 2018 with insured values ranging for \$1 billion to \$15 billion. Al has served on the NFPA standards committees for 318 (Cleanrooms) and 75 (IT Equipment) since 2001.

He has extensive experience of hazard identification, fire risk assessment and risk mitigation. This includes evaluation of the adequacy and reliability of automatic fire protection systems and fire safety management procedures, developing of credible fire scenarios comprising property damage and business interruption estimates for insurance underwriters.

Al initially focussed on fire risk engineering, fire protection systems and fire investigation whilst working in the insurance industry; before becoming an independent fire safety consultant and fire risk assessor in 1999. He has advised management and construction professionals on compliance with fire legislation, building regulations and fire protection standards for a variety of buildings, equipment and industrial processes across Africa, Asia Pacific, Europe, the Middle East and North America.

Al has given oral evidence in court and has provided written evidence to and on behalf of insurers. He has received instructions from insurers, loss adjusters and lawyers in over 30 investigations, including fire losses totalling in excess of \$175 million. Al's investigation and expert witness experience has included plating equipment and heated wet process equipment for the semiconductor industry; investigation into the operation and effectiveness of fire protection systems; and reviewing compliance with legislation for means of escape, fire and smoke resisting doors and aluminium composite material (ACM) cladding systems.

Al is a fellow of the Institution of Fire Engineers, a member of the Institution of Mechanical Engineers and a professional member of the Society of Fire Protection Engineers. He is highly regarded by clients and the dispute resolution professionals he works with and features as a vetted expert on the Law Society of Scotland Register of Expert Witnesses.

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**WWL says:** *Gerry Brannigan is a favourite amongst clients, winning praise for his "availability, attention to detail and concise communicative skills".*

**WWL says:** *Al Brown is "a passionate expert in his field" who is "immensely knowledgeable" and provides "easily digestible advice".*



**Hamish Clark**

HKA

Hamish is a chartered architect with over 35 years' experience as a practising architect. He has been appointed as an expert architect on over 30 occasions and has been a member of a team of experts on four occasions. He has been cross-examined as an expert in international arbitration, court proceedings. He has provided concurrent evidence in an international arbitration.

Hamish provides expert opinion on architectural matters to clients in the Middle East, Europe, Asia and Oceania. His expert appointments include matters associated with resource infrastructure projects, transport infrastructure projects, light industrial, commercial, hospitality projects, social housing projects including residential towers, luxury residential developments and heritage buildings. Hamish has acted in disputes with values in excess of A\$200 million and in the dispute resolution arenas of litigation, arbitration, adjudication and mediation. Hamish manages and peer reviews expert reports for other HKA experts.

Hamish worked for 29 years as a partner and 20 years as managing partner in a UK architectural practice. During that time, he combined management responsibilities with those of a project architect. His experience therefore includes professional appointments, feasibility studies, design development, design documentation, detailed and performance specifications, and building condition surveys and reports. He has acted as project lead and contract administrator throughout his career and is well acquainted with a variety of procurement routes and contract forms. His early experience included North Sea construction projects and the construction of oilfield support facilities in the Middle East.

Hamish is a fellow of the Royal Incorporation of Architects in Scotland (RIAS) and a member of the Australian Institute of Architects. He has a Diploma in Construction Law and is a member of both the Chartered Institute of Arbitrators and the Royal Institute of British Architects (RIBA). He is an accredited member of both the RIBA and RIAS expert witness panels. In addition to acting as an examiner for the final "Part 3" professional examinations for architects, he has lectured in professional practice for the department of architecture at the University of Strathclyde for a number of years. While in practice, Hamish held an accreditation in building conservation from the Royal Incorporation of Architects in Scotland.

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**WWL says:** *Hamish Clark is described by respondents as "thorough, considered and punctual on delivery" with "an ability to focus on the key issues without losing sight of the smaller stuff".*



**Alex Currie**

HKA

Alex qualified as a chartered engineer in 1980 and has over 40 years of construction industry experience. Alex has been instructed on over 30 occasions to provide expert opinion on a range of matters in civil and structural engineering.

He has met with other experts, lawyers and legal counsel, and taken part in international arbitrations in Singapore, Toronto and Vienna including, in Singapore, participation in concurrent evidence (hot-tubbing). Alex has also attended a virtual arbitrations in Glasgow and London and has contributed to adjudications and mediations.

Alex has worked across a broad range of sectors including industrial, roads and bridges, education, hospitals, residential, oil and gas, retail and commercial projects. His clients have included lawyers, contractors, industrial companies, health boards, housing associations, local authorities, architects, project managers and private clients.

Alex has hands-on experience as an engineer, both in the design office and onsite. He has managed, designed and supervised building structures and civil engineering projects in the UK and also has supervision experience in the Middle East.

Alex is a fellow of the Institution of Civil Engineers, a member of the Chartered Institution of Highways and Transportation, a member of the Academy of Experts, and a member of the BSI committee for Eurocode 6, BS EN – 1996, for the design and use of masonry.

Between 2005 and 2017, Alex was an approved certifier, as defined by the Structural Engineers Registration Scheme in Scotland and operated by the Institution of Structural Engineers.

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**WWL says:** *Alex Currie is an "excellent communicator with a pragmatic approach" to "complex structural, technical and architectural issues" in cases.*

## Scotland



**Michael King**

*Diales Expert Witness Services*

Michael is a chartered quantity surveyor who trained with a major UK building contractor and progressed to regional commercial director, overseeing a business with turnover of £150 million.

Michael has a master's degree in construction law; has acted in the consultancy field since 2004; and is a fellow of the Royal Institution of Chartered Surveyors and the Chartered Institute of Arbitrators.

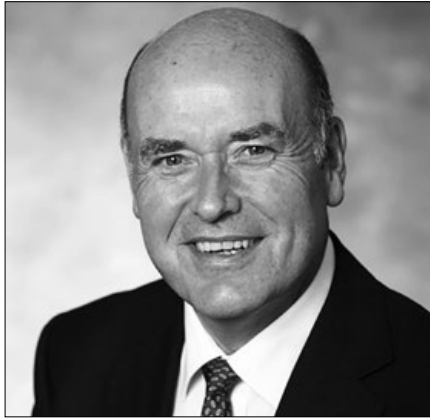
He has been appointed as a quantum expert on more than 25 occasions in adjudication, DAB proceedings and court proceedings in Scotland and England. He has given expert testimony in the Technology and Construction Court in London.

Michael has also acted in overseas jurisdictions including Germany, France, Dubai and the Caribbean. His expert experience covers a wide range of sub-sectors including bridges; roads; marine; tunnelling; landfill; flood prevention; landslips and embankments; wind, nuclear and hydroelectric power; rail; port buildings and infrastructure; process plants; water and waste water systems; fire damage; schools; specialist laboratories; specialist glazing and render; and concrete frames and demolition.

Michael has also been appointed by several major insurers in relation to professional indemnity claims for and against engineers, architects and quantity surveyors in adjudication and court proceedings.

Michael is currently acting for clients in arbitration and in cases in the Court of Session, and the Technology and Construction Court.

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**David McIntyre**

*HKA*

David is an exceptionally well-qualified and experienced chartered engineer who has worked in the construction industry for 38 years. He is uniquely experienced and his advice is sought by clients across industry. He has an honours degree in mechanical engineering and master's degrees in pressure vessel design, business administration and construction law. He is internationally recognised in the field of mechanical engineering, has acted as technical expert numerous times and has given evidence on many occasions. He often leads teams of experts in different engineering disciplines and works closely with delay, quantum, forensic accounting and damages experts.

David has a track record of assisting clients and their advisers to resolve disputes and negotiate settlements concerning complex power and process projects across the world. He has worked in Oceania, Asia, the Middle East and Europe on a variety of projects that have included boilers, gas and steam turbines, nuclear installations, process pipework, plant and equipment, and in the areas of safety and risk management and operation and maintenance of mechanical and electrical systems.

David is also highly experienced in the investigation of circumstances involving cranes and lifting equipment that have led to serious injuries and deaths. These include consideration of designs, operation and maintenance, regulatory requirements and good practice. He is familiar with the requirements of the Lifting Operations and Lifting Equipment Regulations (LOLER) and the Provision and Use of Work Equipment Regulations (PUWER).

David is often able to bring together his engineering, business and construction law expertise to advise clients on a range of matters. He has given evidence in court, at arbitrations and adjudications in the UK and around the world. He has been appointed by the International Chamber of Commerce (ICC) to provide technical assistance to arbitrators and has assisted legal teams and clients during mediations, expert determination, and settlement negotiations.

David is a published author, a fellow of the Institute of Mechanical Engineers, specialist fellow of the International Institute of Risk and Safety Management, member of the Nuclear Institute, member of the Chartered Institute of Arbitrators and member of the Academy of Experts.

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**WWL says:** *Michael King continues to be a leading figure in the market thanks to his exceptional handling of quantum and damages issues in complex construction proceedings.*

**WWL says:** *David McIntyre enjoys a stellar reputation for his prolific technical expert experience in large-scale construction litigation.*



## Doug Neville

HKA

Doug is a chartered civil and structural engineer with over 35 years of experience in multi-disciplinary engineering consultancy design. He has acted as a technical expert on over 25 occasions.

Doug qualified as a chartered engineer in 1981 and worked with leading engineering design consultancies for almost three decades. He has a comprehensive understanding of civil and structural engineering design and construction, gained through experience in many industry sectors ranging from buildings and infrastructure to power, industrial and oil and gas. He completed a master's in construction law in 2012.

As a practicing expert witness in civil and structural engineering, Doug is mainly involved with the provision of advisory and expert services in connection with construction industry dispute resolution. His specialisms include forensic civil and structural engineering, professional competence and standard of care, and project procurement and performance.

Doug has been cross-examined in many international arbitrations, including participation in concurrent evidence (hot-tubbing) and in several adjudications.

Doug authors articles and delivers seminars on the role of a technical expert, the role of the engineer and the practice of hot-tubbing. Doug is a fellow of the Institution of Civil Engineers and the Institution of Structural Engineers. He is also a member of the Chartered Institute of Arbitrators and a practising member of the Academy of Experts.

Doug was formerly a member of the Institution of Civil Engineers' (ICE) structures expert panel and a member of the editorial board of the ICE's Forensic Engineering Journal. Doug has also been recognised by Who's Who Legal as a Thought Leader in Construction.

Clients and colleagues agree that Doug is "knowledgeable, thorough and reliable".

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## Alan Sinclair

Turner & Townsend

Alan joined Turner & Townsend in 2011 as the director responsible for establishing and launching our Scottish contract services division. He now leads our Scottish, North East of England and Irish divisions, and is a member of the UK management board.

Alan has significant construction experience operating at senior management level in advising on commercial and contractual approaches, across a diverse portfolio of projects in the public and private sectors. Alan's role encompasses support on projects that are being delivered during the construction phase, as well as providing advice upon disputes and dispute avoidance. He has wide experience advising both contractors and client bodies including government entities.

From an engineering background, Alan has many years of experience within the construction industry, with defined skills in preparing and defending contractors' claims, preparing independent reviews of projects in dispute, contract advice, adjudication, arbitration and expert witness work in the United Kingdom, Europe and the Middle East.

Alan has significant experience in major infrastructure projects, as well as real estate, power and industrial and manufacturing projects. Alan is highly proficient with planning software, such as Primavera, MS Project and Asta Power Project, and employs a wide range of analysis techniques, including windows, collapsed as-built and as-planned versus as-built, in order to demonstrate causation. In addition, Alan is also regularly instructed to provide expert opinion on quantum matters, such as preparation of final accounts, valuation of variations, re-measurement, inflation and assessment of disruption/prolongation cost claims.

Alan is a chartered engineer, a member of the Chartered Institute of Arbitrators and Institution of Civil Engineers and has a masters degree in construction law. Alan regularly acts as delay and quantum expert and has been cross-examined in a number of tribunals on a range of subject matters related to delay, disruption and quantum.

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**WWL says:** Doug Neville has "huge experience in technology- and construction-related arbitrations and litigations" in which he "clearly articulates his views and reasons".

**WWL says:** Alan Sinclair receives comprehensive endorsements as a market-leading expert for all aspects of complex construction disputes.

## Singapore



**Kevin Attrill**  
Ankura

Kevin Attrill is a managing director at Ankura, based in Singapore. He is a Chartered Quantity Surveyor with over 25 years' experience with major construction and engineering projects in the public and private sectors.

Kevin provides advice to employers, contractors, and specialists in relation to quantum issues that includes the preparation of quantum expert reports, principles for the valuation of change, assessment of damages, and ascertainment of direct loss and/or expense arising from delay for formal dispute pleadings in arbitration and litigation. Recent expert appointments involved disputes on a retail development and coal fired power station.

Kevin's previous roles have been held on all sides of the construction industry across Southeast Asia, Australia, the Middle East, and the United Kingdom. Having regularly worked on projects with construction costs exceeding \$1 billion, his contractual and commercial work involves preparing claims and negotiating the settlement of problematic final accounts.

Kevin is a qualified adjudicator in a number of Australian jurisdictions and has been appointed to decide several matters.

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**WWL says:** *Kevin is a formidable construction expert whose "flexibility and sensitivity to the team dynamics is something that is well appreciated by clients".*



**Lee Baker**  
FTI Consulting

Lee is a widely experienced planner and delay analyst with over 10 years of experience in the construction industry. He has acted as named delay expert on six occasions and assisted the named expert on numerous other disputes.

Lee has extensive experience of high-value mega-projects in Africa, Asia, Europe and the Middle East across a range of sectors including aviation, buildings, infrastructure; oil and gas, process engineering and power. In addition to planning and delay-related support, Lee provides various commercial services from pre-contract management, to change management and dispute avoidance techniques. Lee also performs quantitative schedule risk analysis (QRSAs) and other analysis methods and has provided procurement assistance for several public private partnerships (PPP) within the UK and Europe.

As a delay analyst, Lee is proficient in all recognised delay analysis methods.

Lee's named expert commissions relate to buildings projects in Singapore, China and Malaysia. He has assisted in the preparation of expert reports for adjudication, arbitration and mediation in Europe, Asia and the Middle East.

Lee is a regular presenter for the Building and Construction Authority in Singapore and was guest speaker for the SCL (Malaysia), SPMI and the FIDIC Asia Pacific Conference in 2015. He has also spoken at risk management events and masterclasses as well as being published in an industry journal on the subject of project finance and construction risk. Lee has appeared as an expert witness in four of the six Young Singapore International Arbitration Centre's (SIAC) advocacy roadshows.

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**WWL says:** *Lee Baker is a distinguished construction expert, who "possesses rich knowledge of the construction industry, as well as strong analytical and presentation skills".*



**Brian Bowie**  
Secretariat

MrBowie is a director with Secretariat International based in Singapore. He has 20 years of experience in the construction and engineering sectors, and has worked on projects in Europe, the Middle East, Africa and Asia. MrBowie specialises in advising clients in relation to construction and engineering projects that have suffered delay and disruption.

MrBowie has provided advice to project owners, contractors and subcontractors in relation to major capital projects in both the public and private sectors. He has experience of various standard contract forms along with project specific bespoke contracts. He has experience of arbitration proceedings under ICC, AAA, SIAC and DIAC rules.

MrBowie has experience across a broad range of project sectors including real estate developments (residential, commercial, healthcare, and pharmaceutical), transport infrastructure projects (including rail and roads), government and public-sector projects.

Prior to specialising the area of delay and disruption he gained practical experience working for a multi-disciplinary engineering practice in the UK and Hong Kong in all aspects of engineering projects from design and modelling, site supervision and contract administration

MrBowie has a first class BEng (Hons) degree in civil engineering, and a master's degree in construction law and arbitration from King's College London.

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**WWL says:** *Brian Bowie is "a very sound delay expert" whose "technical and presentation skills" make him "an absolute standout in the field of technical delay analysis".*





**Fook Thim Chan**  
Secretariat

Chan Fook-Thim is an associate director at Secretariat's Singapore operations.

MrChan specialises in construction disputes and has extensive experience in preparation of construction schedules, project control, conducting delay analysis by establishing causes and effects of delay. His experience spans across a variety of projects eg, energy, high-rise residential/ commercial, hotel, hospital, infrastructure, and transportation projects. For the past 13 years, he has been providing advisory and delay expert services to clients in the construction industry for projects in Singapore and the South east Asia region.

Prior to working as a construction consultant, MrChan had spent a total period of nine years worked on rail projects in the capacity as the Employer's project control engineer for different stages of the Singapore Mass Rapid Transit construction and the Taiwan High Speed Rail project. He is therefore familiar with the project control measures, procedures in claims management, and the complexities in projects with multiple interfacing parties.

MrChan has also been appointed as programme/delay expert and testified in adjudication merits conference and arbitration proceedings in Singapore held under ICC and SIAC rules.

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**WWL says:** *Fook Thim Chan demonstrates "depth of knowledge, experience and expertise in technically complex construction and engineering disputes".*



**Anne Connolly**  
Ankura

Anne is a chartered quantity surveyor with over 25 years of experience in the commercial management and quantum analysis of construction projects in the UK, Australia and Asia. Her extensive and detailed knowledge of construction processes and construction law provides a sound basis for over 30 quantum expert appointments.

Anne worked as a quantity surveyor and commercial manager for more than nine years before moving into the consulting sector in 2006. She has been actively involved in both live projects and dispute resolution throughout her career, ranging from mining, building and power projects to infrastructure and oil and gas projects across Australia, the UK and Asia.

Anne specialises in detailed quantum analysis, based on her skills and comprehensive knowledge of contractual relationships and commercial risks. She has a keen eye for detail and strong forensic analysis skills supported by her formal study of construction law.

Anne has been involved in various dispute resolution proceedings including adjudication, arbitration, expert determination, litigation and mediation. She has been appointed as a sole expert determiner and as an expert witness on various quantum-related issues and has been cross-examined in arbitration (domestic and international) and litigation.

Anne has presented at professional seminars in both Australia and Asia, for HKA and the Royal Institution of Chartered Surveyors, and is a recognised APC assessor for RICS. She is highly rated as an expert by her clients who state that she is "diligent", "focused", "personally persistent" and "committed to the end product". She has produced joint experts' reports following expert conclaves, taken part in hot-tubbing and single expert cross-examination, her expert testimony was described as "well prepared, knowledgeable and convincing", and she is said to have "communicated clearly and responded succinctly to all questions posed".

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**WWL says:** *Anne Connolly receives considerable recommendations for her practice, and is lauded for being "very responsive and very sharp".*



**Garry Crossley**  
FTI Consulting

Garry Crossley is a senior managing director in the construction solutions practice of FTI Consulting and is based in the Singapore office.

MrCrossley advises clients internationally on project and programme delivery, strategic issues, contractual risks, contract strategy and due diligence. He has over 30 years' experience in the building and construction, infrastructure, transportation, utilities, oil and gas, petrochemicals and aerospace sectors throughout Asia, the Middle East, Eastern and Western Europe, and Africa.

MrCrossley's experience on international projects includes assisting contractors and employers with the effective planning and management of complex projects throughout the pre-construction and construction phases. MrCrossley also has extensive experience in the preparation and review of delay claims; evaluation of project progress, programmes and other documents for determination of project delays, disruption and acceleration; the analysis and development of as-planned and as-built programmes; and determining the causes and effects of delay, disruption and acceleration.

MrCrossley has been appointed on numerous international engineering and construction claims and disputes, acting as expert adviser and expert witness in international arbitration proceedings. He has given evidence on many occasions, including witness conferencing. He is a member of the Royal Institution of Chartered Surveyors and a practising member of the Academy of Experts.

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**WWL says:** *Gary Crossley enjoys extensive acclaim from peers and clients, who laud him as "a well-known, leading quantum expert".*

## Singapore



**Amit Garg**  
*Secretariat*

MrGarg is managing director of Secretariat International's Asian operations. Secretariat International specialises in providing independent expert advice on construction projects.

For the past 10 years, MrGarg has been involved in providing advisory services to Asian clients from Singapore and Hong Kong. Prior to moving to Asia, he was based in the United States for around a decade, where he worked directly in the construction industry, performed industry research and provided dispute advisory services at firms such as PricewaterhouseCoopers, KPMG and Navigant Consulting.

MrGarg specialises in construction disputes and has extensive experience in performing delay analysis, measuring productivity and reviewing project delivery systems. He has performed analyses on several large international disputes on projects primarily in Asia, Middle East, North America and Australia. His experience ranges across a wide range of complex projects with a particular focus on transportation, oil and gas, and energy projects. As part of these engagements, MrGarg has served as an expert and has been appointed in arbitrations under ICC, AAA, ICSID, HKIAC, SIAC, DIAC, PAM and ADCCAC. He has also been involved in engagements related to assessment of insurance claims and project controls.

Prior to working in construction consulting, MrGarg worked as a designer and construction manager on large commercial projects. His on-site experience includes performing project design, project management, and on-site coordination between contractors.

MrGarg has also conducted industry research on developing a new parameter for evaluating construction performance. He is an acclaimed speaker on construction programming and delay analysis.

MrGarg has completed the executive management programme at Harvard Business School. He has a master's degree in engineering from Pennsylvania State University and a bachelor's degree from Indian Institute of Technology, India.



**Adrian Kong**  
*Diales Expert Witness Services*

Adrian Kong is an associate director in the construction solutions practice of FTI Consulting and he is based in Singapore.

Adrian has over 15 years of experience in the oil and gas and construction industries, spanning time and cost-related issues. He has in-depth exposure to a wide range of projects including oil and gas offshore construction; refineries and petrochemical plants; theme parks; hotels and resorts; cable tunnelling; public and private housing; commercial buildings; and mass rapid transit. He has successfully assisted clients in developing and defending contractual claims.

Prior to FTI Consulting, Adrian was a project analyst, assisting project teams to efficiently execute projects, as well as supporting the teams by identifying key project risks and gaps against industry best practices as well as developing cost and schedule benchmarks using statistical models. He has experience in improving capital project performance through project systems and executive strategies. His experience spans from projects across the Asia Pacific, South Asia, Europe and North America.

Adrian also has extensive experience with offshore oil and gas construction including project management, construction management, project controls and procedures.

Presently, Adrian is actively involved in providing contract advisory services for FTI Consulting clients, particularly in delay analysis and time-related claims. Adrian has been appointed and given evidence as a delay expert witness in both high court and arbitration hearings in Australia and Singapore. He has also produced expert witness reports on disputes involving culpability of delays, extension of time and liquidated damages. In addition, he provides support to clients involved in alternative dispute resolutions and advises clients on strategies involving contractual disputes.

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**WWL says:** *Amit Garg is lauded by sources thanks to his "excellent grasp of details, precision and clarity on the stand" in delay analysis, with one source adding, "He knows case histories like the back of his hand."*



**Sharon McGahey**  
Kroll

Adrian is an accredited mediator and holds an MBA degree from the University of Leicester, and a master's degree in mechanical engineering (honours) from the University of Nottingham. He speaks fluent English and Bahasa Malaysia, as well as basic Japanese.

Sharon is a managing director in the Singapore office of Kroll. She is a delay expert with over 23 years of experience in the construction industry. Prior to joining Kroll, Sharon was a partner at Blackrock Expert Services, which was acquired by Kroll in 2020.

She has significant experience in the analysis of delays in construction and has provided expert advice on a wide range of disputes involving issues of delay, disruption, acceleration and project manager performance. She has been involved in some of the largest and complex disputes around the world.

Sharon's experience has been gained from working with owners, engineers and contractors in a variety of construction fields including healthcare, utility services (power, water, oil, gas), transportation (airports, roads, rail), mixed-use commercial, hospitality and residential developments.

She has been instructed as an independent expert giving both written and oral evidence on matters of programming and project delay on construction disputes in arbitration and adjudication.

Sharon holds a BS (Honours) in design and construction management from the University of Greenwich, London.

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**Andrew Oddie**  
FTI Consulting

Andrew is an experienced chartered quantity surveyor with over 15 years of experience working in the construction and oil and gas industries. He has acted as a quantum expert witness and is regularly appointed as the lead assistant to the named expert in matters of quantum and delay.

Andrew worked as a quantity surveyor and commercial manager for contractors across the UK before becoming a consultant in 2008. He has worked on a range of projects across Europe, North Africa, the Middle East and Asia Pacific for an international client base.

Andrew's roles have involved providing contractual, commercial and claims management expertise for employers, main contractors, subcontractors and government-funded organisations. His industry experience includes various infrastructure, industrial, oil and gas, power and buildings projects; ranging from US\$6 million to \$9 billion in value and disputed sums in excess of US\$400 million.

Andrew has been appointed as a quantum expert witness in Singapore and Australia and he has been cross-examined in arbitral proceedings, including giving concurrent evidence (hot-tubbing). His assistant expert experience extends to litigation, arbitration and adjudication proceedings in Europe, Asia and the Middle East.

Andrew is a member of the Royal Institution of Chartered Surveyors, the Chartered Institute of Arbitrators, the Chartered Institute of Builders and the Chartered Institute of Civil Engineering Surveyors. He has presented courses across Asia on behalf of the Royal Institution of Chartered Surveyors and was a guest speaker at the FIDIC Asia Pacific Conference 2015.

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**WWL says:** Adrian Kong comes highly recommended for his "deep expertise in delay and programming analysis" and is deemed "very knowledgeable and thorough in his analysis".

**WWL says:** Sharon McGahey is a top-tier construction expert, with sources confirming that she is "one of the most hard-working professionals" in the space.

**WWL says:** Andrew Oddie a top-tier construction expert, who "is very skillful and strong in presenting the details of the quantum issues in dispute".

## Singapore



**Sezgin Ozbilgin**  
Secretariat

MrOzbilgin is a director with Secretariat International, based in Singapore. He has 15 years of experience in construction, diversified among complex building and infrastructure projects. MrOzbilgin previously gained practical experience working for various multidisciplinary engineering practices in all aspects including design, tendering, site supervision and contract administration. He specialised in a variety of project control techniques for successful change management on ongoing large-scale construction projects. In particular, he obtained significant experience in the preparation and management of multiple schedules for a number of projects simultaneously.

As part of his consulting experience, MrOzbilgin has provided service to project owners, contractors and subcontractors in relation to major capital projects in both the public and private sectors. MrOzbilgin has worked on a variety of delay-related matters such as baseline programme preparation, risk assessment and management; claim preparation and evaluation; and formal retrospective delay analysis for arbitration proceedings. He has actively participated in hearings and assisted the testifying expert on multiple occasions. In particular, he has obtained significant experience on large-scale oil and gas, subsea pipeline, mining, wastewater processing facilities, transportation infrastructure and commercial/residential building projects. He has worked on projects in various countries and jurisdictions including Australia, China, Hong Kong, Kazakhstan, Macau, Malaysia, Vietnam, Singapore, Turkmenistan, Turkey, Oman, Qatar, Saudi Arabi and Romania.

MrOzbilgin received a bachelor's degree in civil engineering; and a master's degree in transportation engineering from Istanbul Technical University.

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**Jon Prudhoe**  
Ankura

Jon Prudhoe is a senior managing director at Ankura with an expertise in construction. Based in Asia for more than 20 years, he is one of the few experts, worldwide, equally capable of opining on matters of quantum and delay. He holds an extensive portfolio of expert appointments, including many of APAC's most high-profile and complex disputes.

Jon has over 35 years of experience in onshore and offshore oil and gas, marine, shipbuilding, petrochemical, infrastructure, transportation, utility, building and civil engineering projects throughout the Asia-Pacific, Middle East, Europe, USA, South America and Africa. His depth and extent of technical knowledge in all these sectors, combined with his robust testifying experience means he is one of APAC's most highly sought-after construction experts.

Jon has been instructed on close to 100 expert witness appointments including matters such as construction contract terminations; evaluation of changed work; quantum of damages as well as matters relating to delay, acceleration, disruption and loss of productivity, extension of time (EOT) claims and assessment of concurrent delays.

Jon has given evidence in arbitration hearings under ICC, SIAC, SCMA, DIAC, HKIAC, SCC, KLRC, UNCITRAL and LCIA rules and court and arbitration proceedings in Singapore, UK, Hong Kong, Australia, Malaysia, India, UAE and Sweden. He is well versed in giving oral evidence under cross-examination in litigation and arbitration proceedings including expert witness conferencing (hot-tubbing).

His experience also includes several appointments as expert determiner as well as full-term and ad-hoc dispute board appointments.

Previous roles have been held on both sides of the construction industry, having worked for contracting and consulting organisations and he continues to provide contract advice on live projects.

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**James Taylor**  
FTI Consulting

James Taylor is a managing director in the construction solutions practice of FTI Consulting and he is based in Singapore.

MrTaylor has extensive experience in providing commercial management and contract administration services; expert witness and expert adviser services; and claims preparation and negotiation solutions. His skills have been built on a solid foundation of more than 28 years' experience in contract administration services and quantity surveying for employers, contractors, and governments in Asia and Europe.

MrTaylor has been appointed as a quantum expert witness and a quantum expert adviser acting for both government and private clients on numerous occasions. MrTaylor is currently appointed as expert on three international arbitrations and one case in the High Court of Singapore.

MrTaylor has been involved with advising a major international blue-chip client on settlement of final accounts as well as liabilities and entitlements on project delivery. He is also representing a major international contractor in negotiating and agreeing final account on a major design and build project; and a major Singapore-based mechanical and electrical contractor in a commercial and contracts manager role. He is providing expert witness services for a dispute involving a major Japanese equipment supplier and contractor on a large power plant project in the US.

Previous roles include leading a team in their preparation for an ICC arbitration involving a major international civil engineering project; providing expert adviser services for government bodies; preparing, devising and implementing risk review procedures for a large contracting organisation; drafting contract and subcontract documentation and joint venture agreements; and carrying out risk analyses on tender documents.

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**WWL says:** *Sezgin Ozbilgin is "a meticulous and diligent expert" who "deals with clients professionally and confidently". One source adds, "He expertly navigates through complex and voluminous documentation and clearly presents the analysis."*

**WWL says:** *Jon Prudhoe receives comprehensive endorsements from commentators, and is known for being "extremely efficient with quick turnaround times".*

**WWL says:** *James Taylor enjoys a sterling reputation among peers, who describe him as "an excellent quantum expert" with "an impressive depth of experience and consistent delivery of robust assessments".*

## South Africa



**Timothy Harwin**  
HKA

Tim is a civil engineer with 20 years of construction industry experience. He specialises in the analysis of delay, disruption and programming on construction projects and has been engaged as an expert on more than 20 occasions.

Tim has testified and been cross-examined as an expert witness in arbitration proceedings, including giving concurrent evidence (hot-tubbing).

Tim has a strong technical and engineering background in the delivery of large building, civil and infrastructure projects. He takes a practical approach to complex issues, which enables him to provide clients and tribunals with sound and reliable opinion.

He has been appointed on building and infrastructure matters across Africa, Asia, Australia and the Middle East for disputes arising on building, road, rail, bridge, power stations, oil pipelines, water treatment facilities, LNG facilities, mining infrastructure and solar projects for projects up to US\$1.5 billion and disputed values in excess of US\$200 million.

Tim holds degrees in civil engineering, business and construction law. He is a member of the Academy of Experts, the Chartered Institute of Arbitrators, the Society of Construction Law in Australia and a contributor to Africa Construction Law.

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**WWL says:** *Timothy Harwin garners endorsements from interviewees for his "hands-on practical approach to very complex problems" as well as his "incredible preparation and calmness in the witness box".*

## Spain



**Carlos Seoane Dopazo**  
Capgemini Engineering

Carlos is a chartered MSc industrial engineer with more than 14 years of experience in design, construction and project planning. Carlos is a master in the management of international EPC projects and an expert in the management of FIDIC contracts. He has been involved in more than 100 projects, mainly related to power plants and industrial installations.

Carlos has worked in projects throughout the world, mainly in the USA, Latin America, the Middle East and Europe. Carlos has been appointed as an expert in delay analysis and construction analysis in power plants; oil and gas facilities; CHP installations; and combined cycles in Spain, the UK, the USA, Colombia, Argentina, Panama, Ireland, France and Saudi Arabia, among others. Carlos has also been involved on delay analysis of linear constructions (namely roads, railway, trams or undergrounds) in Spain, Bolivia, Romania, Ecuador and Uzbekistan, among others.

Carlos, working with Capgemini's forensic team, developed specialisation in determining the exact methodology suitable for specific processes, and tailoring the best methodologies for each case's necessities. Following methodologies based on critical path analysis, Carlos identified with accuracy the impacts of the events of delay on works programmes, resulting in accurate figures to be implemented in the quantum analysis. Carlos is a member of the AACE, where he has proposed technical papers based on his expertise in delay and quantum analysis.

Carlos has experience as a party-appointed expert and tribunal-appointed expert for ICC and LCIA arbitration processes. He has given evidence to tribunals in Bucharest, Madrid, London, Houston, Montevideo, Panama and Santiago, among others.

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**WWL says:** *Carlos Seoane earns the respect of peers in the construction expert market, who say he has "proven experience and strong expertise in the construction and infrastructure sectors".*



**Javier Trapero Perez**  
Capgemini Engineering

Javier is a chartered Msc. industrial engineer with more than 14 years of experience in design, construction and project management. Along this period, Javier has been involved in more than 100 projects, mainly related to industrial installations and heavy equipment for the construction industry in Europe (Germany, France, Italy, Portugal, Spain, Russia and Eastern Europe) and the United States.

In the last 10 years, Javier has been appointed as an expert in delay analysis and extension of time claims in large construction projects (power plants, renewable energies, oil & gas facilities, combined heat and power [CHP] installations), and in linear constructions (roads, railway, trams or undergrounds) in Spain and in many countries of América and Asia.

Javier together with ALTRAN Forensic Team got specialised on the contract management (FIDIC, NEC, ...), claims management and the determination of the proper methodology for the delays analysis for each type of project. Following methodologies based on an accurate evaluation of the impacts of the events of delay on the Extension of Time of the works (critical path analysis), getting as a result the accurate figures to be implemented in the quantum analysis, with successful results in different courts of international arbitration.

Javier is a member of the AACE where he has proposed technical papers based on his expertise in delay and quantum analysis (Methodology of the program analysis).

Javier has experience as a party-appointed expert and tribunal appointed expert ICC and LCIA arbitration processes. He has given evidence to tribunals in Houston, Madrid, Paris, Santiago, México DC among others.

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**WWL says:** *Javier Trapero Perez is a highly sought-after construction expert who is praised by peers as "hands-on and creative when addressing complex issues".*

## United Arab Emirates



**Kagan Aktas**  
Secretariat

Kagan Aktas is a managing director with Secretariat and is based in Dubai, UAE. He has 17 years of experience in the construction industry, specialising in project scheduling, construction and contract management, forensic delay analysis and expert advisory for construction and engineering projects. He has been appointed as an independent delay expert and has testified on numerous occasions. He has extensive experience with matters involving schedule delay analyses stemming from project impacts. Kagan has consulted on construction projects throughout the world in relation to preparation of forensic delay analyses and independent expert reports, schedule control, and dispute resolution matters. Additionally, he has experience in the areas of general contracting and structural and civil engineering. His experience includes the preparation and review of schedule analyses relating to matters of delay, disruption, productivity, time impacts, acceleration and other project management and dispute issues. Prior to working in the consulting field, Kagan worked in the areas of general contracting, construction management, and research and development. He held contract management responsibilities for the construction of various private projects around the world and several research projects within the US.

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**Nabil Al Tawil**  
HKA

Nabil is a chartered construction manager and a highly qualified and experienced construction professional with over 40 years of project management, claims and ADR experience. He is one of a small number of accredited Arabic-speaking dispute resolution professionals operating in the UAE and across the Middle East region; and is an accredited expert witness by the High Court in Iraq.

Nabil's previous work, as a senior representative to the Abu Dhabi government's claims committee for four years, has significantly enriched his knowledge of the common causes and resolutions of disputed projects in the region. He has been appointed as mediator and arbitrator on several occasions (as sole arbitrator, chair of tribunal and co-arbitrator) on different cases in Iraq and UAE. In addition, Nabil has acted as an expert witness on many occasions and been cross-examined in litigation and arbitration proceedings in the UAE, KSA, Kuwait and Qatar.

Nabil's extensive experience covers all aspects of pre-contract and post-contract works, and he acted as project manager on several major construction projects, such as the iconic Sheikh Zayed Grand Mosque in Abu Dhabi. He is well versed in budget management, cost monitoring, value engineering and scheduling for all phases of engineering, procurement, construction and commissioning (EPCC).

In addition to his engineering degree, Nabil holds a PhD from Reading University and an MSc from Loughborough University, UK in construction management. He is a fellow of the Chartered Institute of Building and the Chartered Management Institute; a member of the CIARB, DRBF and the PMI; RICS-accredited mediator; and an accredited arbitrator by ICC, LCIA, ADDCCAC, DIAC, and Sharjah Arbitration Centers in UAE.

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**David Atkinson**  
HKA

David is a civil engineer with over 25 years of experience of large scale and complex construction projects. His experience has been gained while working for both leading design consultants and construction contractors.

David has a thorough knowledge of the construction process having worked on traditional, design and build and partnering contracts and having represented both the employer and the contractor. He has extensive experience in construction management and programming, with over ten years of experience in performing cause and effect analyses of major delay and disruption claims.

David has worked within the construction industry designing, planning and supervising the construction of major civil engineering works. He has worked across Europe, Middle East, and Africa and has worked on a number of high-profile oil and gas, infrastructure and building disputes.

David regularly advises on planning and programming issues on major projects throughout the Middle East and Africa. He has been appointed as a planning expert on numerous occasions and has provided oral testimony in arbitration proceedings through both traditional cross-examination and concurrent evidence (hot-tubbing).

David is a highly qualified professional with a degree in civil engineering, a master's in construction law and arbitration, a master's in maritime civil engineering and an advanced professional award in expert witness evidence (LETAPAEWE). He is also a fellow of the Chartered Institute of Arbitrators, a member of the Chartered Institute of Building and the Society of Construction Law, and a practising member of the Academy of Experts.

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**WWL says:** *Kagan Aktas "has a good balance of knowing and being able to apply delay analysis methodologies, whilst remaining firmly grounded by practicalities".*

**WWL says:** *Nabil Al Tawil receives acclaim from clients for his precision and analytical capacity when dealing with complex quantum matters.*

**WWL says:** *David Atkinson is acclaimed as a go-to expert with "a significant following" in the construction sector, with peers stating, "He is hugely respected."*



**Aidan Coyne**

*Kroll*

Aidan Coyne is a civil engineer and managing director at Kroll. Aidan is an experienced construction project manager professional and delay analyst with over 20 years of experience in the management of civil engineering, building construction and oil and gas projects in Europe and the Middle East. Having worked at construction and project management level with international contractors and consultancies, he has vast experience in residential, commercial, industrial, leisure and retail building projects from project initiation to management of final turn-key finishes and final handover.

He has extensive experience in complex projects with demanding programmes and budget. His experience includes construction, project and design management of substantial structural steel and concrete facilities working on both client and contractor side. He is experienced in delay and programming dispute matters working with delay experts in the UK and Middle East region.

Aidan provides independent expert witness opinion in formal and non-formal matters, has given oral evidence and has been 'hot-tubbed' at international arbitration hearings in relation to oil and gas, shipping, building and infrastructure matters

Aidan regularly provides technical and strategic project management advice including progress monitoring and risk analysis on live projects.

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**WWL says:** *With over 20 years' experience, Aidan Coyne receives praise for his deep understanding of and ability to provide expert testimony in complex construction projects encompassing a wide range of sectors.*



**David Dellar**

*Ankura*

David Dellar is a managing director at Ankura, based in Dubai. He specialises in providing expertise in the principles and practical procedures required to identify causes of delay in large construction and infrastructure projects. David has acted as expert in matters of termination, disruption and quantification of time on more than 20 occasions.

David is also a chartered structural engineer with over 19 years of experience in the engineering and construction industry. He worked on commercial, residential and industrial projects for professional practices. He now applies his skills and experience to construction projects specialising in project audit, claims preparation, delay, and disruption analysis and dispute resolution globally.

David's professional experience includes preparing narratives and analysis of programmes in defence of claims of acceleration prolongation and disruption to construction of a processing and manufacturing plant in Qatar; providing a review of contractor claims for time relating to the termination of the main contractor on an oil refinery project in Oman; acting as lead assistant advising on the development of a delay analysis for a complex LNG subsea project in Australia, and undertaking programme suitability and validation of method checks; reviewing claim methodology and identification of events in preparation for arbitration on a new gas processing facility in Trinidad and Tobago; undertaking detailed analysis of site progress and labour data in support of review on reasonableness of quantum meruit claim for a gas pipeline project in Australia; reviewing progress relating to the termination of a contract for the construction of an offshore deep water drilling ship; leading the technical coordination and expert review of engineering issues relating to fee entitlement for design consultancy on an operations camp in Nigeria; acting as delay expert for the review of processes in preparing EOT claims and advice on preparation for disputes for a power station in Algeria; acting as a delay expert to review the EOT claims and prepare advice on preparation for a multi-party dispute on a train

and metro station in the UK; performing an audit of factual matrix examining the performance obligations of a contractor undertaking final account negotiations prior to arbitration for a new airport in Oman; leading the programme management and detailed coordination of experts for mediation and arbitration proceedings on a new port and cargo facility in the UK; acting as delay expert to provide delay advice on a construction management hotel project in the UK; performing extensive review of project documents in order to identify delay events for input into a windows delay analysis relating to a multi-tower residential project in Dubai; assisting the delay expert on an exhibition hall project in Abu Dhabi in preparing "as-planned" versus "as-built" schedules using contemporaneous data in order to establish slippage and acceleration; preparing an analysis of the delay and disruption to fit-out works relation to a commercial building in Russia, comprising analysis of "as-built" dates recorded within the contemporaneous documents; undertaking a high-level assessment of project controls procedures and the development of recommendations for additional management procedures in relation to an Egypt shopping centre; performing a review of programmes and producing "as-planned" versus "as-built" analysis for a large mixed-use grandstand sports venue in Dubai.

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**WWL says:** *The "great" David Dellar "knows his stuff and is easy to work with." One source highlights, "He produces impressive graphical illustrations for delay analysis."*

## United Arab Emirates



**Guy Elkington**

*Ankura*

Guy Elkington is a senior managing director at Ankura, based in Dubai. He is a chartered quantity surveyor with over 30 years' experience in the international construction industry, and has lived and worked in the UK, the Middle East and East Asia. Guy acts as an expert witness in construction arbitrations providing testimony on quantum issues. He also occasionally sits as an arbitrator on construction disputes. He has primarily been involved with FIDIC/ICE-based civil engineering, rail, infrastructure and building contracts, and EPC/fabrication contracts relating to the oil and gas and power projects. He has provided financial and commercial advice on a broad range of projects to a variety of organisations in both the public and private sectors.

Guy's professional experience in relation to process plants and power projects includes the provision of expert witness evidence and expert advice on disputes relating to oil and gas projects (both onshore and offshore facilities), power plants, sewage treatment plants and waste-to-energy plants throughout the Middle East region including the UAE, Iraq, Qatar, Iran, Oman and Kuwait, on claims/disputes ranging from US\$50 million to over US\$1 billion.

In the infrastructure arena, Guy has: been appointed to lead a multi-disciplinary forensic team on behalf of a Middle East government entity defending construction claims in arbitration in excess of US\$5 billion, on a multibillion-dollar infrastructure rail project and simultaneously undertaking an independent assessment of those claims to enable settlement offers to be made/achieved; been appointed as arbitrator on arbitration relating to the construction of an airport hangar facility in the Middle East; and provided expert advice on a number of new airport and infrastructure projects in the Middle East region and East Asia involving litigation, arbitration and insolvency issues relating to terminal construction, airfield infrastructure and other related transport connections/interfaces, port facilities, transport interchanges, and rail and metro projects.

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**WWL says:** "Top-drawer expert" Guy Elkington is "fantastic" and "widely endorsed by peers" who find him "very good to work with as an opposing expert".



**Ian Greenhough**

*Kroll*

Ian is a managing director in the Expert Services practice, based in the Dubai office. He is a quantum expert witness with over 20 years of experience in the construction industry as a quantity surveyor and has been based in the Middle East since 2008. He has extensive experience in construction disputes and the cost and commercial management of construction projects. Ian has been appointed on numerous occasions as a quantum expert witness under Abu Dhabi Commercial Conciliation and Arbitration Centre (ADCCAC), Dubai International Arbitration Centre (DIAC), International Chamber of Commerce (ICC) and London Court of International Arbitration (LCIA) rules and has testified on several occasions.

Prior to joining Kroll, Ian was a partner at Blackrock Expert Services, which was acquired by Kroll in 2020.

Ian has advised a range of international clients throughout the UK and Middle East and his sector experience includes airports, major infrastructure programmes, commercial schemes including resort hotel developments, energy/power projects including renewable energy projects, and commercial and industrial units. Ian provides opinion on the valuation of prolongation costs, disputed variations, disruption and termination claims.

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**WWL says:** Ian Greenhough is singled out by market sources for his impressive quantum practice and his "ability to present complex quantum claims and present his opinions clearly in his written report and before a tribunal".





## Bill Haggart

HKA

Bill is a chartered engineer with 30 years of experience in the field of building services engineering (MEP). He has been appointed as a technical expert witness on several occasions.

Bill has acted as technical expert, assistant to the named expert and as part of multi-disciplinary expert teams for disputes across Asia, Australia, Europe and the Middle East. He has given evidence in arbitrations, written technical expert reports and participated in expert meetings for projects with values in excess of US\$500 million and for disputed sums in excess of US\$50 million.

Bill has extensive experience in the design, specification, monitoring and inspection of MEP systems for buildings and infrastructure projects in commercial, retail, defence, leisure, health, education, aviation and transport sectors. He has a thorough understanding of the interfaces and inter-dependences between the different MEP disciplines and systems involved in the design and construction of buildings and infrastructure projects.

Bill has held senior positions in large, multi-disciplinary, international design and consulting engineering practices working on local, national and international projects; including successfully managing long-term frameworks for local authorities. He has worked with a variety of forms of contract and procurement routes ranging from PPP and PFI to NEC3, design and build, and prime contracting.

Bill is a member of the Institution of Engineering and Technology, Chartered Institution of Building Services Engineers, Academy of Experts and an associate member of the Chartered Institute of Arbitrators.

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**WWL says:** *Bill Haggart is a key name in the Middle East market renowned for his deep expertise in social infrastructure and transport projects.*



## Zane Hedge

Berkeley Research Group

Zane Hedge is a chartered construction manager who specialises in the fields of forensic delay analysis, planning, claims and contractual advice.

He also acts as an expert witness in matters of delay. During his over thirty years in the construction industry, the last eleven of which have been in the Gulf Cooperation Council, he has been involved in a wide variety of projects, including building, civil engineering, airports, utilities, residential, retail, commercial, healthcare, power stations, desalination, process plants, and oil and gas.

Before joining BRG, MrHedge was a partner of and led the Dubai office of a boutique international consultancy.

MrHedge has a master's degree in construction law and dispute resolution, as well as a master's degree in project management.

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**WWL says:** *Zane Hedge displays "fabulous experience in delay and disruption analysis methodologies", according to impressed interviewees.*



## Michael C Kenyon

Berkeley Research Group

Michael Kenyon is a managing director and head of BRG's Dubai office. He is a chartered quantity surveyor and fellow of the Royal Institution of Chartered Surveyors with more than 29 years of commercial management and construction claims experience. Michael is an established practising quantum expert witness.

Michael's considerable expertise comes from having worked for both consulting and contractor organisations and on a wide range of national and international projects, ranging from oil and gas; offshore; petrochemical; airports; hotels; and building and civil engineering infrastructure projects.

Michael has provided independent expert testimony on matters of quantum, disruption and prolongation to court and arbitration proceedings both in the GCC and internationally. The tribunals he has testified before include, among others, leading KCs, a past president of the Chartered Institute of Arbitrators, a former head of the TCC of England and Wales, and TCC judges.

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**WWL says:** *Michael Kenyon is "first-class in the UAE" say sources who describe him as "one of the best" for construction-related disputes.*

## United Arab Emirates



**David Merritt**

*Capital Consulting International*

David is a Chartered Quantity Surveyor and Chartered Civil Engineering Surveyor, with over 37 years' experience of the construction industry. In that time, he has been engaged by private and public sector employers, contractors and various professional practices. His major sector experience includes commercial, infrastructure, marine and energy projects across Europe, Africa, Asia and Middle East, where he has worked on many high-profile commissions.

David's main area of technical expertise is in evaluating contractual claims, covering such subject matters as variations, prolongation, disruption, acceleration, cost escalation, depreciation, head office overheads, and loss of profit. He has been cross examined many times on measurement issues, valuation of work carried out, variations, prolongation, and disruption. He has previously been appointed in matters before the Technology and Construction Court in the UK as well as international ICC, LCIA, DIFC and DIAC arbitrations.

David is masters qualified from Kings College, London and is a Fellow of the Royal Institution of Chartered Surveyors, a Fellow of the Chartered Institute of Arbitrators, a Fellow of the Institute of Civil Engineering Surveyors, a member of the Chartered Institute of Building. David is also a qualified Barrister and a CEDR Accredited Mediator.

David is highly regarded as a quantum expert in the Middle East and is known for his clear and robust analysis and reports, and was recognised by Who's Who Legal in 2018, 2019, 2020 and 2021. WWL: Construction cited him as a "talented expert who is proficient at providing quantum analysis" and is "considered a thought leader and one of the most renowned experts in the Middle East".

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**Jacqui Record**

*Ankura*

Jacqui Record is a senior managing director at Ankura heading the Disputes & Investigation practice for EMEA and APAC and has been based in Dubai for the past 11 years. She is a UK chartered accountant (Fellow of the ICAEW) and has more than 25 years of broad litigation and forensic investigation experience mainly within the Big 4 across the UK, Europe, Middle East and Africa. She has provided expert evidence over 50 times in a wide variety of forums around the world.

As an accounting expert witness in the Construction area Jacqui's key areas of expertise have related to oil & gas and broad infrastructure, hospitality and leisure and residential. While her work has been predominantly focused on international arbitration, she has also acted as an Expert Assessor and has been appointed on a number of large local Arabic court matters, as both a court appointed and party appointed expert assisted by her Arabic team.

In terms of her expert appointments, examples of Jacqui's appointments include: as expert for the claimant, a Middle East oil and gas entity, in an ICC UK matter to assess quantum on a terminated infrastructure project; as a Dubai Senior Court expert in a large shareholder dispute for a multinational family-owned construction business group; as expert for the claimant in a DIAC arbitration to assess the loss of profit on the delay in the operation of a hotel; as expert for the respondent in a Qatar arbitration to assess the loss of profit on the termination of an asset build and operate agreement; as expert acting for the claimant in a DIAC arbitration matter regarding the early termination of a processing plant project in Africa assessing loss of profits, actual costs, and settlement agreements for suppliers; as expert on a UK construction adjudication matter to assess the calculation of claims for variations in the contract for a large transport parastatal and as expert on a construction JV dispute to determine equitable profit sharing and wasted costs in terms of industry standards on a large infrastructure project.

She has also acted in an investigation/dispute advisory capacity regarding potential claims on a multibillion-dollar transport infrastructure project including cash flow and cost reviews; an investigation for a European construction company into irregularities at its Dubai subsidiary, including financial statement reconstruction; and an investigation of the developer of a large residential and leisure development.

Overall, Jacqui has extensive construction experience and the unique ability to be able to work across disputes and investigations and across a wide variety of local and international forums to provide flexible support. Her extensive testifying experience and deep industry knowledge has been highly valued by tribunals and courts around the world to bring clarity to complex matters.

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**WWL says:** *David Merritt is widely endorsed by market commentators as "a brilliant quantum expert" with "deep industry knowledge".*

**WWL says:** *The "fantastic" Jacqui Record enjoys wide acclaim as a construction expert among peers as "a stand out expert in the construction field."*



**Mike Saulsbury**  
Secretariat

MrSaulsbury is a managing director of Secretariat. He specialises in providing consultation on construction and engineering projects and has principally been appointed by clients, or clients legal counsel, who are involved in large capital projects or other construction-related matters. He is frequently appointed as an independent expert and has testified many times as an expert witness.

MrSaulsbury has lived and worked in the United States, the United Kingdom and the United Arab Emirates. His professional experience includes working with global owners, developers, engineers, contractors and stakeholders to consult on matters related to project management, project controls, scheduling/programming, contract disputes and claims.

MrSaulsbury has been appointed as an independent expert on matters of scheduling/ programming and project delay on construction disputes in arbitration, litigation, adjudication, mediation and formal contract negotiations and has testimony experience on large high-profile international disputes. He has extensive expertise in critical path method (CPM) scheduling/programming, concentrating on claims and disputes arising from project delays. His deep experience includes analyses relating to delay, disruption, productivity, time impacts, acceleration, and other project management and construction issues. MrSaulsbury has also consulted on matters and disputes related to insurance claims on construction projects, construction operations and cost estimating.

Prior to his consulting and expert witness experience, MrSaulsbury's background and experience includes general contracting, engineering design and planning, and construction management. He has held project management responsibilities for the construction of various public and private projects in the US.

MrSaulsbury received a degree in civil engineering from Virginia Tech and a master's degree in civil engineering from Stanford University.



**Paul Taplin**  
Ankura

Paul Taplin is a senior managing director at Ankura, based in Dubai. He has more than 31 years' experience in the construction sector; as a fellow of the Royal Institution of Chartered Surveyors (FRICS), he is a highly experienced forensic chartered quantity surveyor, chartered construction manager and quantum expert specialising in the evaluation and analysis of complex construction claims on major domestic and international projects. Paul relocated to the UAE in 2013 from London.

Paul has extensive international experience covering the UK, mainland Europe, the Middle East, Asia Pacific and the US.

With pan-sector experience, Paul has covered a diverse mix of projects including infrastructure, building, power, civil engineering, industrial, water, and oil and gas pipelines.

Paul is regularly appointed as a quantum expert witness and has given evidence many times in the UK, the UAE, Bahrain and Virtual Hearings. He has been cross-examined by QCs and has experience of witness conferencing ("hot-tubbing").

Being a CI Arb panel-registered adjudicator, Paul has acted in over 100 adjudications encompassing a variety of different disputes. He is also a CEDR-accredited mediator and has acted as mediator and party representative.

In the past, Paul has been a committee member of the Adjudication Society; a member of the Technology and Construction Court Users Committee; and a fellow of the Forum of the Built Environment. He is presently a member of the Society of Construction Law.

Paul has been appointed as quantum expert on a number of very large construction disputes that have been the subject of international arbitration. On average he gives oral expert witness testimony three or four times a year to arbitration tribunals in various jurisdictions. The arbitral panels are often made up of QCs, barristers, lawyers, architects, engineers and/or surveyors. Paul has been regularly commended on his ability to simplify complicated matters for the benefit of the tribunal.

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**WWL says:** *Mike Saulsbury "insightfully identifies strengths and weaknesses very early on", producing "exceptionally clear and persuasive oral testimony and written reports".*

**Continued overleaf**

## United Arab Emirates



### Paul Taplin (cont.)

Historically Paul has acted in the capacity of construction claims adviser either on behalf of main/sub-contractors preparing contractual entitlement claims or on behalf of employers defending such claims.

Paul is also a CI Arb panel adjudicator and has been involved in over 100 adjudications since the inception of the UK Housing Grants, Construction and Regeneration Act on 1 May 1998, either in the capacity of party representative (for either the referring or the responding party) or as adjudicator. Such was the success of the statutory process, in early 2000 adjudication became the number-one form of dispute resolution in the UK overtaking arbitration, litigation and any other forms of alternative dispute resolution. Paul spent over 13 years at the forefront of this dispute resolution process as it evolved and developed.

Paul is a CEDR-accredited mediator and has acted in the capacity of mediator on numerous occasions as part of the Pre-Action Protocol where under the Civil Procedure Rules in the UK parties in litigation are obliged to mediate their disputes prior to a court hearing. Paul has also acted as party representative on numerous occasions.

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### Michael Tonkin

HKA

Michael is a chartered quantity surveyor, chartered arbitrator, CEDR-accredited mediator and RICS accredited expert witness with over 30 years of construction industry experience. He is an effective dispute resolver and has acted as quantum expert on roughly 40 occasions.

Michael has extensive experience of commercial negotiations in major projects, particularly where bespoke contracts and innovative methods of procurement have been used. With a background in cost management, he specialises in commercial management, contract management, negotiation, risk management, third-party financial reporting and strategic advice. His project experience ranges from major infrastructure and buildings across the Middle East, the UK and Asia; power and water in Africa, the Middle East, Asia and Europe; and oil and gas projects in the Middle East and Australasia.

Michael regularly provides commercial advice on formal dispute resolution, dispute avoidance and procurement. He is adept in many of the major standard forms of contract and has been employed by government bodies, large private companies, contractors and subcontractors to advise on commercial matters and procurement.

Michael has been a party-appointed expert witness, a single joint expert witness and a third-party expert evaluator. He has given oral testimony in traditional cross-examination as well as concurrent evidence (hot tubbing) in international arbitrations, in Asia, Australasia and the Middle East. Michael often acts as "coordinating expert" across several disciplines of expert.

Michael has been appointed as arbitrator on more than 60 occasions (as sole arbitrator, chairman of a tribunal of three, and co-arbitrator) under the auspices of ICC, LCIA, DIAC, ADCCAC and the TAI. He regularly participates in other alternative dispute resolution processes such as adjudication and dispute adjudication boards (DABs). Michael is a former trustee and honorary treasurer of the Chartered Institute of Arbitrators and a past chairman and past vice- chairman of the UAE branch.

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**WWL says:** *Paul Taplin is an established name in the expert market, and is "good under the pressure of cross-examination".*

**WWL says:** *Michael Tonkin is "very knowledgeable and sensible in his ideas" rendering him "a safe pair of hands who delivers on-point, clear, practical reports".*

## USA • Arizona

**Dimitrios Tousiakis**

HKA

Dimitrios is a testifying delay expert, a Chartered Civil Engineer and an RICS Accredited Expert Witness with international experience in forensic delay analysis for dispute resolution and directly in the construction industry.

He has been cross-examined and has been appointed numerous times as independent delay expert witness for ICC, DIAC, DIFC-LCIA, ADCCAC, UNCITRAL arbitrations and adjudications. He has also provided independent expert opinion to contractors and employers in various types of projects, including residential projects, high-rise buildings, airports, healthcare, rail, power stations and oil and gas.

Dimitrios is experienced in leading complex delay and disruption disputes through the whole dispute resolution process. He is capable of simplifying complex dispute matters by using intuitive visual representations supporting a sound methodology and arriving at clear and persuasive conclusion.

Dimitrios has substantial experience and expertise in the design and construction of steel structures. He has a combination of office and site experience and has worked as an engineer in both consultancy and contractor environments. Throughout the years, he has acquired experience and responsibilities in all stages of the project lifecycle from tendering to design, construction and supervision, through to certification and dispute resolution.

Dimitrios holds a master's in civil engineering and structural steel design and business management. He is a member of the Institution of Civil Engineers and the Academy of Experts and is fluent in both English and Greek. Clients commend his "real assurance" attitude and performance during cross-examination, his "professional manner" and "detailed analysis" as well as his ability to deliver "robust analysis" that can be "easily understood".

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**Israel Almodovar**

Ankura

Israel Almodovar is a senior managing director at Ankura, based in Phoenix, with over 20 years of experience in the construction industry. He specialises in providing expert witness and advisory services on domestic and international construction projects in the areas of schedule delay, cost overruns, and other project management issues. Since 2017, Israel has been recognised in the annual rankings of *WWL: Construction*, *WWL: Consulting Experts* and *WWL: Arbitration*. He has lectured at various international conferences regarding project administration and construction claims issues. He is fluent in Spanish.

The projects for which Israel has provided his expertise entail a variety of issues such as delay, disruption, acceleration, force majeure, differing conditions, contract risk allocation and termination for default, among others. His clients include owners, contractors, subcontractors, suppliers and insurance companies. Israel's project experience includes work in various countries throughout the USA and Latin America.

Israel's recent disputes and expert witness experience includes performing a delay analysis for the construction of a US\$200 million, 300km gas pipeline in Peru, involving the provision of expert reports summarising Israel's opinions and expert witness testimony on behalf of the contractor during the ICC arbitration hearings related to the dispute between the contractor and the project owner.

He also provided expert testimony on behalf of a tunnelling subcontractor during ICC arbitration proceedings between the subcontractor and the project EPC contractor in relation to a hydroelectric power plant in Guatemala. The dispute arose due to the termination of the US\$55 million tunnelling subcontract by the contractor, who was responsible for the construction of a 114MW hydroelectric power plant in Guatemala. Israel's opinions were based on his analysis of delays to the tunnelling work and the overall project.

He also performed a delay analysis related to the fabrication and erection of structural steel work for the construction of a \$475 million upscale shopping centre in Puerto Rico. Israel provided expert opinions on behalf of the structural steel subcontractor, in its dispute against the project's general contractor, during the American Arbitration Association proceedings between the parties, which was settled prior the scheduled hearings.

Israel also provided expert opinions on behalf of the owner regarding the termination of a US\$15 million contract for the construction of a 9MW hydroelectric power plant in Panama. He provided expert reports and hearing testimony during the ICC arbitration proceedings between the owner and the contractor. His testimony addressed issues such as delay, disruption, and damages.

Israel provided advisory services to the owner of a portfolio of gas transportation assets in Mexico. His services included the review of project records, including communications, schedules and cost reports, and providing recommendation to management for claims management and mitigation purposes.

He provided advisory services, including contract and project control management, to the owner during the construction of a US\$500 million, 300MW coal fired power plant in Guatemala. Due to significant delays encountered during the construction of the project, the owner terminated the EPC contractor for default. Israel continued to provide his services through the termination of the contractor and the re-procurement of the project and provided litigation support services for the termination-related arbitration proceedings.

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**WWL says:** *Dimitrios Tousiakis is commended by clients for "his flawless work and unmatched attention to detail" and is regarded as "one of the best delay practitioners across the globe".*

**WWL says:** *Israel Almodovar is a favourite among peers and clients, who say that "not only is his acute analysis really impressive, but the way he presents his findings is also notable".*

## USA • California



**Peter V Badala**  
Ankura

Peter V Badala is a senior managing director at Ankura based in San Francisco. For over 38 years, he has provided quantum expert analysis and testimony on hundreds of construction projects globally. Peter's clients include major international law firms, public and private owners, developers, A/E firms, contractors, sub-contractors, materials suppliers, sureties and financial institutions.

Peter's quantum expert appointments have included construction cost audits; project risk assessments and project control reviews; contract terminations (for convenience and default); the evaluation and pricing of changed work; the preparation and analysis of claims for delay, acceleration, disruption and lost productivity, project status reviews; prudence investigations; false claims investigations; and business interruption claims and economic damages (including diminution of asset value and lost profits calculations).

Peter's project experience spans all industry sectors including chemical/petrochemical, education, sports entertainment, healthcare, hospitality, housing, infrastructure, manufacturing, military, mining and minerals, oil and gas, power, shipbuilding and repair, transit, telecommunications and water/wastewater, among others.

He has offered oral and written expert testimony before: the Singapore International Arbitration Centre; the International Court of Arbitration of the International Chamber of Commerce (ICC); the United Nations Commission on International Trade Law (UNCITRAL); US federal and state courts; federal and state regulatory commissions; the American Arbitration Association (AAA); the British Columbia International Commercial Arbitration Centre (BCICAC); and the Cairo Regional Centre for International Commercial Arbitration (CRCICA).

Peter lectures frequently on topics ranging from construction claims pricing and damage theories, construction contract accounting practices and procedures to strategies on how to successfully resolve disputes prior to litigation. He was a speaker at the ABA construction forum/TIPS programme on claims pricing theories and techniques; PESI law and accounting; and continuing professional education for professionals in the construction industry. He has also spoken at national and international construction super-conferences. In addition, Peter has been a contributing editor to Wiley's construction law handbooks.

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**WWL says:** *Peter Badala is a highly respected name in the construction market, with "excellent experience in the energy space in particular".*



**Kenneth R Baker**  
HKA

Ken is a partner at HKA with more than 40 years of experience in the construction and engineering industries. A registered professional engineer and a licensed general contractor, his varied, hands-on project experience provides a strong basis for over 180 expert appointments in various delay, disruption and quantum matters.

Ken has worked as principal engineer, structural engineer, project manager and construction manager, and in various leadership roles in the contracting, construction management, and claims arenas. He has been involved in design-construction programmes and projects across North America including major infrastructure developments (airports, rail, roadways, bridges and dams); a wide variety of commercial, institutional, laboratory-research, residential and retail building projects; and major power, water, waste-water and industrial facilities.

Ken's claims-related expertise includes the identification and evaluation of construction and real estate risk; claims concerning schedule delay and extended performance, lost productivity and disruption, and acceleration; scope, documentation and contract performance requirements; general contractor performance and standard of care issues; construction manager professional practice issues; and construction defect matters. He has prepared and evaluated as-planned and as-built schedules; contemporaneous and retrospective delay analyses; productivity impact and acceleration analyses; issue merit and responsibility analyses; construction defect lists and repair cost estimates; and cost and damages claims. Ken also provides services to clients in the areas of project advisory risk assessments, claims avoidance and mitigation; distressed real estate asset investigations; mechanics lien claim analysis, priority and valuation; construction management; and general contracting services during pre-construction, design, construction and post-construction.



**William A Cook**

HKA

Ken develops expert reports and provides expert testimony in arbitration, litigation and mediation. He specialises in complex construction claims related to delay, lost productivity, acceleration, disputed contract scope and extra work, professional practice and standard of care issues, construction defect matters, and claim damages. In support of his extensive expert testimony experience, he has developed graphs, charts, spreadsheets, annotated schedules and visual displays of quantitative information for use as trial exhibits and in expert presentations. He has been cross-examined at arbitration and trial on more than 20 occasions, including concurrent evidence (hot-tubbing).

Ken has written articles and delivered numerous seminars regarding his specialist subjects. Clients agree that Ken is a "consummate professional" and that his expertise has been "a key component in being able to reach a negotiated settlement". Others agree that he "quickly grasped the issues [and] successfully bridged the gap between the parties" and that he "works without bias and in the most neutral manner possible".

Bill is a partner at HKA with 40 years of experience in the construction industry as an expert witness and construction manager. His experience includes programme, project, construction and operations management and post-construction claims resolution, litigation and trial testimony experience serving as an expert witness. Bill's expertise spans a broad variety of project types including airports, casinos, concert halls, courthouses, education, highways, hospitals, hotels, industrial, libraries, office buildings, parking structures, sports stadiums, theme parks and transportation facilities. He was also a construction management specialist to FEMA's Public Assistance group in the aftermath of Hurricane Katrina.

Bill has served as an independent technical project arbitrator and mediator for disputes in ongoing construction projects. He has provided project audits, project management turnaround and dispute resolution services and has testified in many dispute resolution forums including jury trials, bench trials, arbitrations, and mediations. Bill has testified and analysed claims involving the areas of schedule/delay analysis, CM standard of care, contractor performance, extra work, errors and omissions and damages. Case size has ranged from less than US\$1 million to more than US\$100 million.

Bill's hands-on programme and project management experience includes a US\$850 million waste-water facility programme and a US\$700 million rail line. His construction claims analyses include Disney Concert Hall, Miller Park Major League Baseball facility, Lancaster Wastewater Treatment Facility, Royal Palm Resort (Guam), Montage Deer Valley Hotel and Kaiser Permanente Hospital, Harbor City.

Bill is a professional engineer in California. He earned a BS in civil engineering from Rutgers University College of Engineering and is a past member of the board of directors of the Construction Management Association of America as well as a past Los Angeles chapter president. He has presented seminars to the LA County Bar Association and to many other trade associations and conferences on a variety of subjects from reading plans and structural engineering to scheduling and claims analysis.

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**WWL says:** Commended as an "ethical and honest" expert, Kenneth Baker is highly regarded for his strategic expertise and thorough presentation skills in complex cases.

**WWL says:** William Cook is an outstanding civil engineer who is renowned for his exemplary schedule and delay analysis, as well as damage valuations in multimillion-dollar construction disputes.

## USA • California



**Dan Feinblum**  
HKA

Dan is a partner with more than 20 years of experience in design and construction projects. A registered professional engineer and certified project management professional, he has been engaged as an expert in the areas of delay and quantum on more than 20 expert appointments.

Dan combines his practical experience as a transportation design engineer, field inspector, geotechnical laboratory technician and university faculty member with wide-ranging consultancy skills. His project experience includes hotel and residential and mixed use buildings; airport; rail; highways and bridges; large public infrastructure projects; and energy infrastructure throughout North and South America.

As an expert, Dan has been cross-examined in litigation, arbitration and mediation and has delivered sworn depositions. He evaluates and develops claims; determines merit and quantum for disputed change orders; and provides litigation support services related to delay, disruption and the calculation of damages. He has developed detailed CPM schedule analyses, including analysing as-planned and as-built schedules to determine entitlement and allocate project delays. Dan's experience also includes quantification of damages ranging from extended performance costs to loss of labour productivity.

Dan's project control and risk management experience includes conducting probabilistic schedule analysis using Monte Carlo simulation; developing baseline schedules; advising clients on risk management and project controls; establishing risk registers and associated mitigation plans; maintaining project schedules; identifying cost drivers on over-budget projects prior to contract award; and establishing web-based document and project control systems.

Dan is a professional engineer in California, Hawaii, Maryland and Nevada; a certified project management professional (PMP); a leader in energy and environmental design (LEED); and an accredited professional and a member of the American Society of Civil Engineers, the Project Management Institute and the Construction Management Association of America. He has presented on the topics of construction best practices and risk assessment to a variety of construction bodies.

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**Mike Kling**  
Secretariat

MrKling is a managing director with Secretariat based in Los Angeles, California. He is a licensed civil engineer and attorney specialising in providing independent expert advice on construction projects in the areas of cost and quantum, contract review, delay and disruption, and productivity analyses.

MrKling has been appointed as an expert on numerous disputes in Asia, Europe, United States, South America and the Middle East. He has testified on matters of quantum including disruption and loss of productivity related issues. His overall experience includes large infrastructure and commercial projects, including highways and bridges, rails and tunnels, entertainment and hospitality, airports, education, healthcare, oil and gas, nuclear, high rise commercial/residential, and water/wastewater treatment projects. MrKling also has significant experience with construction cost audits, change order and claims reviews, project management and controls reviews, risk reviews, and fraud investigations.

Prior to Secretariat, MrKling was employed by a top 10 contractor in the United States working closely with the executive teams on cost and schedule issues. MrKling also has significant Big 4 accounting firm experience working with owners, developers, attorneys, and contractors on a variety of large infrastructure and commercial projects.

In addition, MrKling has worked both as an engineer on large infrastructure projects and as an attorney representing architects and engineers in litigation. All of this experience, over more than 25 years, has provided him with a unique background and perspective in the engineering and construction industry.

MrKling holds bachelor of science degrees in civil engineering and architectural engineering, a Juris Doctorate degree, and is Bar certified and a licensed Professional Engineer (PE) in several states.

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**WWL says:** *Dan Feinblum's ability to "effectively communicate complicated delay analysis in simple terms" establishes him as clear leader in the field.*

**WWL says:** *Mike Kling is "the consummate professional" who "leads the markets, produces outstanding reports" and "presents them in a convincing way before tribunal".*





**Gene Lash**  
Delta Consulting Group

Gene Lash, senior director of Delta Consulting Group, has over 32 years of experience assisting clients with forensic accounting and economic damage issues. His expertise includes financial fact-finding, forensic accounting, quantification of damages and special purpose audits on a wide variety of commercial and construction-related disputes.

MrLash's commercial experience includes quantifying damages related to breach of contract, breach of fiduciary duty and patent, trade dress and trademark infringement. He has been retained by a wide range of clients, including Fortune 500 companies, close-held family businesses, internet start-up ventures and insurance companies.

His construction experience includes proving extra work claims, delay and acceleration claims, disruption claims, lost profit claims and identifying the elements of false claims. MrLash's construction clients range from private owners, governmental entities, contractors and sub-contractors to insurance carriers and architect/engineering firms, acting on a broad variety of projects including airports; casinos; residential, commercial and mixed-use development; hospitals; pipelines; processing plants; power plants; light rail; dams; reservoirs; roadways; bridges; schools; and universities. He has written articles on proving and pricing construction claims, including a chapter on lost profits.

MrLash has testified in both state and federal courts, and various arbitration forums, and he has presented his findings in mediation and negotiation settings.

He studied at the University of California at Berkeley, where he obtained his MBA and a dual undergraduate degree in economics and applied mathematics. MrLash is a certified public accountant in the State of California and is certified in financial forensics.

Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management, and litigation support.



**Ted Scott**  
Secretariat

MrScott is a managing director of Secretariat and manages their West Coast practice in the United States. He is a licensed civil engineer, with over 20 years of experience in the construction industry, specialising in dispute resolution, delay and disruption analyses, cost overruns, scheduling and project controls. His experience spans a variety of large-scale infrastructure and commercial projects including airports, casinos, education, high-rise commercial/residential, highways and bridges, hospitals, hotels, judicial, oil and gas, ports, power, rail, stadiums, tunnels and water/wastewater treatment facilities.

MrScott has been appointed as an expert on numerous disputes in Asia, Australia, Europe, North America and the Middle East. He has testified in US federal and state courts and in arbitrations (under ICC, AAA and JAMS rules) as an independent expert on matters of scheduling, project delay, loss of productivity and quantum.

MrScott is also an author and frequent speaker on a variety of construction-related topics. He currently serves on the American Society of Civil Engineers' committee for the development of a national standard for conducting CPM schedule delay analyses in construction.

Prior to working in the consulting field, MrScott worked both as a civil engineer and scheduler on several large highway and bridge projects gaining hands-on experience from the ground up.

MrScott received both a BS in civil engineering and an MBA from Virginia Tech.

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**WWL says:** Gene Lash receives a plethora of endorsements from sources impressed with his adept handling of complex construction damages.

**WWL says:** Ted Scott is a "brilliant" expert whose "particular strength lies in being there when the client needs; nothing is too much trouble". He is "all over the detail" and "produces excellent reports".

USA • Colorado



**Michael Harris**  
Secretariat

Michael Harris is a managing director with Secretariat. He is a licensed civil engineer and attorney with over forty years of construction experience, including seventeen years in scheduling and construction management, and over 25 years specialising in construction delay, acceleration, disruption, loss of efficiency, and termination disputes. Michael’s prior construction management experience includes service as an inspector, scheduler, construction engineer, project manager, contracts manager, and scheduling/ estimating department manager. He has prepared detailed and master schedules, reviewed technical submittals, performed constructability reviews, developed cost studies, and managed construction of large projects. Since 1994 he has primarily focused on forensic analysis of schedule impacts to construction projects caused by various issues, including production inefficiencies, weather, design issues, change orders, manpower, differing site conditions, management, and material shortages. He is skilled in construction claims analysis and litigation support, having assisted clients in numerous mediations and testifying as an expert in arbitrations and litigation. Representative projects include passenger railways and stations, military projects, airport construction, nuclear and fossil fueled power stations, liquefied natural gas facilities, tunnels, hospitals, educational facilities, bridges, highways, casinos, hotels, prisons, commercial and residential buildings, and retail developments. He has BS in Civil and Environmental Engineering from Cornell University and a JD from McGeorge School of Law, University of the Pacific (with Distinction Order of the Coif).

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**John Jerz**  
Berkeley Research Group

John Jerz has more than 29 years of international experience in the construction and engineering sectors. His areas of expertise include project management, planning, critical path method (CPM) scheduling, delay analysis, cost analysis, and productivity analysis.

Mr Jerz’s project experience consist of airports, chemical plants, telecommunications, water treatment plants, offshore oil platforms, oil and gas plants, pipelines, natural gas fields, commercial buildings, and power plants. He has provided program/project management and control services, construction claims, engineering, implementation, operations, and quality assurance services to projects ranging from \$20 million to more than \$30 billion. In addition to analyzing delay and disruption claims ranging from \$3 million to more than \$5 billion, he has evaluated the performance of owners, engineers, and contractors by reviewing schedules, productivity, cost, and change orders.

Mr Jerz’s responsibilities have also consisted of project planning, contract review, budget and financial model development, vendor negotiations and management, and database development. As an engineer, he facilitated the design, procurement, implementation, and testing of telecommunications equipment and facilities. He also served as a shift supervisor and sergeant in the US Army, where he operated, tested, and maintained satellite and fiber-optic communication equipment.

Mr Jerz’s specialised computer software skills include Primavera Project Planner (P3), Primavera P6, Primavera Risk Analysis, Microsoft Project, Acumen Fuse, SAP, and JD Edwards. He has a bachelor’s degree in electrical engineering and a master’s degree in project management.

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**Cory Milburn**  
Delta Consulting Group

For over 21 years, Cory Milburn, managing director at Delta Consulting Group, has guided clients through management optimisation, risk mitigation and the resolution of challenging situations in the construction industry. His success evolved from various roles in expert-level claims development and defence strategy; expert testimony; CPM scheduling; project controls management; productivity analysis; forensic schedule analysis; contract entitlement; risk management; dispute resolution; and training.

MrMilburn has served in numerous leadership positions throughout top-rated construction companies, government agencies, and consulting firms. He has created and directed training for world-renowned construction and consulting companies, focusing on how to develop effective processes in a limited resource environment.

He has an MBA from the University of Denver (Colorado) – Daniels College of Business, and he earned a bachelor’s degree in business administration from the University of Phoenix (Arizona). He is also a graduate of the US Army Special Warfare Training Center and School – US Army Special Forces.

MrMilburn is a certified forensic claims consultant (CFCC), a certified planning and scheduling professional (PSP) and a certified cost professional (CCP). He has authored multiple publications and has conducted various speaking sessions at conferences and training seminars, including “Change Management for Engineering and Consulting Services”, “Different Allocation Methods for Indirect Costs”, “Implementation of the Half Step Analysis”, “Master Scheduler Training”, “Development of Productivity Claims” and “Understanding and Applying the Elements of Constructive Acceleration”.

**WWL says:** Michael Harris is “held in extremely high regard” by sources who commend his “deep knowledge and understanding of the construction process”.

**WWL says:** John Jerz impresses with his “responsiveness and commitment to projects” as well as his substantial construction expertise.

*District of Columbia*

**Anamaria Popescu**  
Berkeley Research Group

Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management and litigation support.

Dr Anamaria Popescu is a managing director in BRG's global construction practice. She is a construction arbitrator with the American Arbitration Association and a licensed professional engineer with more than 26 years of experience in project management, construction claims, schedule delay analysis, project controls, and contract management. Her project experience includes power generation, pipelines, petrochemical and process plants, oil and gas production platforms (onshore and offshore), mining, water treatment plants, airports, telecommunications, and commercial construction in Australia, Canada, the USA, Mexico, South America, South Africa and Asia. Her expertise and doctoral thesis both focus on forensic schedule delay analysis.

Anamaria is a founding member and chair of the Society of Construction Law's North America section.



**Amanda Amadon**  
Ankura

Amanda Jo Amadon is a senior managing director at Ankura, based in Washington, DC. She specialises in providing consultation on construction projects in the areas of planning and scheduling, as well as other project management issues. She has provided professional consulting services to owners, contractors, subcontractors, sureties, and their counsel on a wide variety of construction projects for more than 20 years. Her experience has been planning, scheduling and monitoring projects; analysing project schedule delays and cost overruns; reviewing and analysing change orders; assisting clients in achieving contract compliance; providing litigation support; and advising clients on managing risk and making informed decisions during the planning and execution of projects.

Amanda Jo has assisted clients and counsel on a variety of construction consulting related matters involving issues of delay, disruption, acceleration, suspension of work, defective design/specifications, differing site conditions, constructive changes, late owner-furnished materials, over-inspection, interference, terminations, subcontractor default, and mismanagement. Her experience spans a wide array of projects across various industries including, but not limited to, vertical construction, medical facilities, museums, educational facilities, stadiums, highways, and bridges, rail, government facilities, power plants, wind farms, pipelines, spent nuclear fuel storage, radio and transmission systems, and tolling systems.

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**WWL says:** *Cory Milburn comes highly recommended as "a market leader for construction delay and damages issues", thanks to his "fantastic industry knowledge and experience".*

**WWL says:** *The "very impressive" Anamaria Popescu garners significant praise for her in-depth expertise in project management, construction claims and schedule delay analysis.*

**WWL says:** *Amanda Jo Amadon is relied upon for her "ability to establish a terrific grasp of the facts of the case" and "impressively presenting her opinions to a tribunal".*

USA • District of Columbia



**Greg D Crider**  
Ankura

Greg D Crider is a senior managing director in the Washington, DC office. He consults on construction projects and government contracts in the areas of planning and scheduling, as well as other project management issues. With more than 35 years of experience, he provides expert services to many of the top contractors in the US and internationally, as well as many large construction owners and government agencies. Greg has consistently been recognised in *Who's Who Legal's* annual report of the world's leading construction experts.

Greg's expertise includes scheduling, planning, scheduling and the analysis of delays on a wide variety of construction projects and government contracts, including commercial, industrial and infrastructure projects, as well as aerospace/defence and manufacturing contracts. These projects have ranged in size from a few million dollars to billions of dollars, and have entailed issues such as delay, disruption, acceleration, suspension of work, defective design and specifications, late owner-furnished materials, over-inspection, interference, termination for default, subcontractor default and mismanagement.

Greg has qualified and testified as an expert in scheduling and delay analysis in the US Court of Federal Claims, the General Services Board of Contract Appeals (GSBCA), the Armed Services Board of Contract Appeals (ASBCA), the Federal Regulatory Commission (FERC), US state and federal courts, and numerous international and domestic arbitrations. Greg has also participated in many alternative dispute resolution (ADR) proceedings. Greg has also lectured on the use of critical path method (CPM) techniques in the analysis, at the University of Virginia School of Law, as well as at the Virginia State Bar's Annual Construction and Public Contracts Seminar and the American Bar Association's Forum on the Construction Law Annual Meeting.

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**WWL says:** *Greg Crider is an established name in the construction expert market, who is "insightful, disciplined and effective in schedule analysis on complex projects".*



**Wayne DeFlaminis**  
HKA

Wayne DeFlaminis is a mechanical engineer with over 20 years of construction industry experience. He has been appointed as expert in matters of delay, quantum and disruption on more than 30 occasions.

Wayne is a recognized construction industry expert and has been cross-examined in litigation and arbitration. He has provided expert testimony on topics involving critical path method (CPM) scheduling, delay analysis, loss of productivity/disruption, cost impacts, construction finance and construction management principles; drawing on his prior experience in both mechanical engineering and construction management.

As a consultant, Wayne has advised and supported a wide variety of disputed project in matters ranging from critical delays and performance to change order cost impacts and disruption.

Wayne's project experience includes military bases and government facilities, nuclear facilities, utility infrastructure and "green energy" projects, oil production and processing plants, mass transit systems, roadways and bridges, hotels and condominiums, entertainment venues, higher education institutions, residential and commercial real estate transactions, and IT implementation projects. He has worked in the Bahamas, Canada, Chile, Qatar, and across the USA.

Wayne has presented seminars, written published articles, and given speeches and presentations on topics such as construction claims avoidance, CPM scheduling, auditing and fraud prevention. He is a member of the Delaware Association of Professional Engineers and Maryland State Board of Professional Engineers, the Association for the Advancement of Cost Engineering, the American Bar Association, Washington Building Congress and the Association of Certified Fraud Examiners. Wayne is an officer of the board of directors of the ACE Mentoring Program of Greater Washington, DC.

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**WWL says:** *Wayne DeFlaminis is a "knowledgeable, consistent and diligent master" in the delay and disruption arenas. "His analytical and writing skills are top-notch," sources add.*



**Toshi Dezaki**  
Ankura

Toshi Dezaki is a senior managing director based in Ankura's Washington, DC office. He has 25 years' experience providing consulting services to national and international clients, primarily in the construction and government contracting sectors. Toshi works with public and private owners, contractors, architectural/engineering firms, subcontractors, and their counsel in a variety of advisory and dispute capacities. He has worked on projects located in the US, Canada, South America, Asia, Africa, and Europe.

Toshi's construction and government contracting engagement experience spans a variety of industry sectors including energy (including renewable – solar and wind), entertainment, healthcare, hospitality, infrastructure, oil and gas, power, marine, residential, telecommunication, transportation, and vertical construction (office, mixed-use, retail, residential). Toshi's experience in these industries includes addressing issues related to change order disputes, delays, differing site conditions, disruption (acceleration and loss of productivity), terminations (convenience/default), and lost profits, among others. He has also performed construction audits as part of ongoing project reviews and project close-outs. Toshi is often called upon to calculate the allocation of damages between parties.

Toshi has been qualified as an expert in construction damages by both US federal and state courts. In addition, Toshi has offered verbal and written testimony in US arbitrations (AAA, JAMS, private) and international arbitrations (ICC and AOA), including participation in numerous witness conferencing sessions (e.g., "hot-tubbing").

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**WWL says:** *Toshi Dezaki enjoys a sterling reputation as an expert who provides "excellent written work product and presentation skills".*



**Patrick M Kelly**  
Ankura

Patrick M Kelly is a managing director at Ankura, located in Washington, DC. With more than 25 years of relevant experience, he is an expert in project controls; critical path method (CPM) scheduling; earned value analysis; forensic schedule analysis for delays; and disruption and loss of productivity analysis. Patrick is a professional civil engineer and a certified planning and scheduling professional who has qualified and testified as an expert on CPM scheduling and forensic delay analysis in the US and internationally. He has extensive experience in transportation and infrastructure, shipbuilding and ship repair, hotels and condominiums, and government and public facilities.

Patrick provides consultant services in project controls, scheduling, earned value management (EVM) and construction management for contractors; developers; and federal, state and city organisations. He has a strong knowledge of both construction methods and software techniques, and he is skilled in the development and analysis of critical path method networks for transportation, facilities and critical structures assignments.

Patrick provides forensic schedule analysis and litigation support to owners, contractors and attorneys on construction methods, cost analysis and delay/disruption issues, and is a testifying expert on CPM scheduling and forensic schedule analysis. He has a thorough understanding of delay and impact analysis methods, and the application of construction legal doctrines.

Patrick is thoroughly experienced in performing lost labour productivity analyses and in trend analysis of productivity, efficiency and earned value metrics. He performs "measured mile" and earned value analyses to determine lost efficiency and cumulative impact of multiple change orders and schedule impact analyses to determine the effects of lost productivity on schedule.

Patrick has experience in contract management, construction management, scheduling, claims and dispute resolution services on a broad array of transportation and infrastructure projects in the US, Canada and internationally. This includes work on major ports, roads and highways (including construction of major interchanges, roadway, and utility construction and repairs, sound wall erection, etc); bridge and tunnel construction and repair; and airport construction and renovation.

He is also experienced in scheduling, claims and dispute resolution services for both commercial and military ships. Projects include new ship construction, as well as ship repair and refit, to include both structural and mechanical systems repair, from the dry-docking of craft to the post-availability sea trials.

Patrick is also experienced in contract management, construction management, scheduling, claims and dispute resolution services on hotel and condominium projects within the US and internationally, as well as projects involving federal and state facilities, including schools, universities, dormitories and military facilities.

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**John McTyre**  
HKA

John is a widely experienced civil engineer with more than 35 years of construction industry experience. He provides claims analysis and expert witness services, and has provided expert testimony in various venues (more than 15 times) in English and Spanish. He has made more than 20 mediation presentations.

John's extensive construction background spans 10 years of full-time, onsite management assignments on a wide range of projects including healthcare; office buildings; roads; parking structures; renovations; and residential and interior construction. His construction expertise also includes scheduling, loss of productivity and damages.

John provides dispute resolution services ranging from analysis and preparation of delay claims and related cost impacts to inefficiency studies and construction change entitlement issues. He has led teams in analysing complex international and domestic disputes on infrastructure, oil and gas, industrial, mining, power facilities, sports complexes and buildings projects in various countries.

John is recognised as an expert in judicial proceedings and has testified in both federal and state courts, ASBCA hearings, as well as AAA, ICC, and ICSID arbitral proceedings in the USA and other countries. He has been deposed numerous times and has been cross-examined in matters of delay analysis, damages, and loss of productivity. John is also widely experienced in mediation and served the Department of Labor in the analysis of major claims for approximately 20 years.

John served as an instructor at Catholic University of America's Graduate School of Civil Engineering from 2002 to 2015. He is familiar with the varied software packages commonly used in scheduling and project analysis.

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**WWL says:** Patrick Kelly receives substantial endorsements from peers and clients alike for his "practical approach to claim analysis" and "ample experience working to tight deadlines".

**WWL says:** John McTyre maintains a sterling reputation in the market and is known for "drawing from an abundance of experience in renewable energy projects in Latin America".

USA • Florida



**Scott D Gray**  
Ankura

Scott D Gray is a senior managing director at Ankura based in Miami. Scott has over 38 years of consulting experience, including the analysis of costs and quantum related to over 350 construction projects. Prior to that, Scott was a staff consultant with the Grace Commission, studying the policies and procedures of the US federal government. Scott is the co-leader of Ankura's Latin American operations group within the global construction practice.

Scott works with project owners, concessionaires, contractors, subcontractors, A/E firms and sureties on projects ranging from turnkey (EPC) contracts to build-to-print projects.

His sector expertise includes power plants, oil and gas facilities, transportation infrastructure, mining, and US government construction and aerospace contracts.

Scott has been recommended annually by WWL: Arbitration (since 2010) and WWL: Construction (since 2014). He has provided expert testimony in arbitration and litigation on over 40 occasions.

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**Charles R Heckman**  
Delta Consulting Group

Charles R Heckman, PE, CFCC, president of Delta Consulting Group, has more than 30 years of experience in the construction industry. He is a licensed engineer and qualified as an expert in schedule analysis, claims analysis, delay analysis, risk analysis and construction management. He has provided consulting services and analysis in the following areas: CPM scheduling, contract administration, critical path delay, cost estimating, loss of efficiency, design errors and omissions, liability and issue analyses, damages calculations and risk assessment analyses.

MrHeckman's past experience includes performing project management, construction management, contract administration, engineering, planning and scheduling. He has managed contracts valued in excess of \$100 million, including industrial, commercial and environmental projects. MrHeckman has also provided design reviews, risk analysis and claims analysis services.

MrHeckman's deep and diverse experience has allowed him to become well versed in the construction process, providing a foundation for his expertise in evaluating and formulating claims on behalf of owners and contractors. He also has provided expert testimony numerous times in arbitration, deposition, court, and board proceedings.

MrHeckman previously served as a Naval Civil Engineer Corps officer where he became thoroughly knowledgeable in the use of the Federal Acquisition Regulations (FAR). He received a bachelor of civil engineering, with a minor in naval science, from Villanova University. Additionally, MrHeckman is a member of Chi Epsilon, the National Civil Engineering Honor society; a professional engineer (PE) in Florida; and a certified forensic claims consultant (CFCC).

Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management, and litigation support.

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**WWL says:** Charles Heckman earns plaudits from sources as "an excellent delay expert to work alongside", with his "ability to bring stakeholders together" further praised.



**Ben Nolan**  
Berkeley Research Group

Ben Nolan is an internationally recognised forensic engineering and construction expert. With expertise in engineering, construction and audit, he advises on construction contracting, forensic schedule delay, project financial damage, design engineering errors and omissions, and defective construction. He has served the construction industry for over 41 years as a company commander and project manager for the US Army Corps of Engineers; project manager for a major general contractor; marine contractor; mechanical/utility contractor; and president of a general contracting company. MrNolan has led over 700 expert consulting engagements, both domestic and international, and testified in over 75 matters.

MrNolan's consulting and expert witness expertise covers estimating, project management, construction engineering, scheduling, delay analysis, financial damages analysis, enterprise and project risk management; market analysis; feasibility and due diligence; preparedness assessments; performance reviews; owner's representative; change order and schedule reviews; construction engineering audits; construction investigations; claims preparation analysis; turn-arounds and troubleshooting; accident, fraud and hurricane damage investigations; and construction disputes in international and domestic arbitrations.

MrNolan's representative projects have included LNG gas plants; power plants; refineries; steel and aluminium plants; airports; rail; cement plants; an Olympic stadium; convention centres; retail; healthcare; casinos; hotels; mixed-use developments; single and multi-family residences; universities; auto manufacturing plants; superfund sites; mines; wastewater and water treatment plants; pipelines; technology and internet infrastructure; tunnels; bridges; high-rises; marine ports; piers and dredging; prisons; military and classified projects; public works and municipal complexes; corporate headquarters; beef processing plants; equipment analysis; and yachts.

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**WWL says:** Ben Nolan draws upon almost 40 years of experience in the construction industry when testifying on behalf of owners, contractors and insurers in a wide range of construction disputes.

## Georgia



### Robert W Davenport

Ankura

Robert W Davenport is a senior managing director at Ankura, based in Atlanta. He was in Navigant's global construction practice and the practice leader of the professional liability and construction defect (PLDC) group, acquired by Ankura in 2018. With more than 30 years of experience in the design and construction industries, he has extensive experience in leading the analysis and resolution of complex multimillion-dollar technical disputes involving design and construction issues relevant to owners, designers, constructors, their insurers and counsel.

Robert has a breadth of experience in leading the analysis, expert reporting and associated testimony in depositions, arbitrations and jury trial, including assistance in mediation/ADR environments. His broad project experience includes hotels/resorts, casinos, courthouses, prisons, embassies, airports, arenas, convention and performing arts centres, schools, condominiums, retail facilities, aquariums, healthcare facilities, and industrial processing facilities in North America and overseas.

Robert is a member of the American Institute of Architects (AIA), and is nationally certified through the National Council of Architectural Registration Boards (NCARB). He maintains active licences in 10 US states.

Robert provides expert analysis, reporting and testimony regarding design and construction processes including schedules; progress; productivity; delay; procurement; errors and omissions; defective design/construction; standard of care; and economic damages. He assists corporate and institutional owners in a risk-mitigative advisory role through review/evaluation of contract documents for their suitability for intended purpose and constructability before construction commences.

Robert has assisted multiple real estate investment trusts (REITs)/institutional owners in assessment, documentation, causation, liability, damages and testimony with respect to design/construction defect litigation, with values ranging from \$15 million to \$40 million, on multi-family and corporate facility assets nationally. He has also led the analysis of industry standards, causation,

economic damages and expert reporting in multiple building product defect cases with values ranging from \$300 million to over \$1 billion at multi-state and global levels.

Robert has prepared various requests for equitable adjustment (REAs) on behalf of global top 10 ENR general building and defence contractors with respect to worldwide telecoms/data infrastructure works and a metropolitan assembly/arts centre. He has also assisted general contractors in analysis, expert reporting and dispute resolution on multiple design defect matters on US government overseas embassies. In addition, Robert has managed retail, institutional and hotel facility projects for major national developers, hospitality chains and owners directly responsible for contract negotiation, design, and production supervision, specification, quality control, and construction administration.

Robert recently led an in-house/out-of-house comprehensive expert team delivering deposition, arbitration and trial testimony on behalf of multiple insurance carriers in defence of a \$45 million litigation alleging design and construction defects following the sales transaction of a luxury estate home. He also led a schedule and impact analysis on behalf of a US federal agency in defence of contractor certified claims asserted with respect to a mid-western US federal courthouse. In another case he assisted a major national hotel and residence chain in analysis and expert reporting with respect to its \$100 million design and construction defect litigation on its high-rise luxury branded residential living and care centre in the USA's south-east region. He has also led schedule/impact analysis, expert reporting and jury trial testimony in defence of the architect and structural engineer in a Midwest US aquarium matter adverse to municipal ownership's affirmative lawsuit.

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### Nelson Gallardo

FTI Consulting

Nelson L Gallardo is the leader of FTI Consulting's Construction Solutions practice for Latin America. He is a Senior Managing Director in the Forensic & Litigation Consulting segment and is based in Atlanta and Bogota. Mr Gallardo is a construction delay and quantum expert with more than 20 years of professional experience in project construction, contract management and dispute resolution.

Mr Gallardo has significant experience advising on construction matters across the United States and Latin America, including Mexico, Honduras, Panama, The Dominican Republic, Colombia, Peru, Chile, Brazil and Uruguay. He leads a dispute resolution team of international construction professionals that specialises in providing construction forensic and litigation services to project owners, EPC contractors and specialty contractors in large industrial projects in the Americas.

As a frequently appointed independent expert witness, Mr Gallardo has provided written and live expert testimony during arbitration, mediation and litigation proceedings involving construction management performance matters, contractor terminations, delay, disruption, acceleration, mitigation and other construction project issues.

Mr Gallardo has extensive experience of construction dispute resolution, change order management, cost control, claims management and contract administration of building construction, power, oil and gas, pulp and paper, biofuel, solar, airport, rail, highway and mining projects.

As an international construction claims expert, Mr Gallardo has provided expert testimony on schedule delay, loss of productivity, disruption, contractor terminations and economic damages in international arbitration, including concurrent expert evidence (hot-tubbing). His experience includes disputes valued from US\$3 million to more than \$300 million.

**WWL says:** *Robert Davenport enjoys wide acclaim as a construction expert among peers in the US market. He has over 35 years of experience with design and construction disputes.*

**Continued overleaf**

USA • Georgia



**Nelson Gallardo (cont.)**

Mr Gallardo's practice is focused on very large and complex industrial projects, typically ranging from \$100 million to \$4 billion in construction costs. He has given expert testimony, both in English and Spanish during international and local arbitration proceedings.

Mr Gallardo holds a Bachelor's degree in Architecture from Universidad de lo Andes in Bogotá and a Master's degree in Construction Management from Southern Polytechnic State University in Atlanta.

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**WWL says:** *Nelson Gallardo receives impressive praise for his skill as a construction expert, and is recommended as "a specialist in delays and quantification of damages in the United States and Latin America".*



**Don Harvey**  
*Secretariat*

MrHarvey is the founder and managing director of Secretariat International. Secretariat International specialises in providing independent expert advice on construction projects in the areas of programming/scheduling (delay and disruption) contract review, programme assessment, cost/damages and productivity/inefficiency.

MrHarvey has over 20 years of experience in the construction industry managing projects and advising clients on issues involving project and contract administration, claim preparation, delay, cost, disruption and productivity analyses. Through his years of experience as a construction project manager and as an expert consultant, MrHarvey has developed a detailed knowledge of construction, project management, scheduling and cost controls. He has been engaged by multinational owners, developers and contractors on many of the highest-profile construction disputes in the world such as the Panama Canal, Wembley Stadium and the Burj Khalifa. MrHarvey has also been involved with several high-profile disputes related to government contracting and information technology (IT) development/implementation programmes.

MrHarvey is known for an independent common-sense approach to assessing complex projects based on a detailed knowledge of construction and a practical application of facts. He has testified numerous times as an independent expert witness in the Americas, Europe, Asia, the Middle East and Africa under the following forums: ICC, Uncitral, Stockholm Institute, AAA, DIAC, LCIA, SIAC, Moscow Court of Arbitration, DRB and DAB. He has also given evidence in the Technology and Construction Court in London, and state and federal

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**WWL says:** *Neil Gaudion impresses peers with his "very detailed and thorough" approach to construction disputes. One sources adds: "He does a great job presenting information."*





## Michael R Jaspers

*FTI Consulting*

courts in the United States. MrHarvey has experience in the following sectors: oil and gas, mining, power, nuclear, pipelines, rail, highways/bridges/tunnels/airports, hospitals, stadiums, high-rise commercial/residential, education, processing facilities, ship building and manufacturing facilities.

MrHarvey has a degree in civil engineering from the University of Virginia and an MBA from George Washington University.

Michael Jaspers is a senior managing director in the FTI Consulting Construction Solutions practice. He has over 35 years of experience in the construction industry and is skilled in construction management, scheduling and dispute resolution.

Mr Jaspers has provided consulting services for owners, general contractors, construction managers, developers and designers. He has hands-on experience with heavy/civil construction projects. His skills include construction-related services such as project monitoring, management and advisory; scheduling; estimating; risk management; claims analysis; review and interpretation of contracts, plans and specifications, construction means and methods; evaluation of project delay/acceleration and impact; analysis of resources and productivity; and quantification of damages.

Mr Jaspers has provided analysis for projects involving engineer, procure and construction, public-private partnerships, and design-build and design-bid-build projects. He evaluated design-build contracts and design and construction schedules; provided periodic schedule update/progress evaluations; provided productivity evaluations; evaluated construction means and methods; and analyzed labor efficiency in process piping, concrete, steel, earthwork and pipeline construction projects.

Mr Jaspers has produced analyses for projects in construction industry segments including: transportation-highways/bridges/rail/airports; dams/reservoirs/landfill; pipeline/tunnel; power generation; condominiums/hotel/performing arts centers; water/wastewater treatment plants; industrial/piping; and hospital/institutional/commercial. He performed retrospective scheduling analysis, evaluation of delay/acceleration and quantification of damages and manpower/labor inefficiency. He testified as an expert witness and presented his opinions at mediation and settlement conferences.

Mr Jaspers obtained his Bachelor of Science degree in civil engineering from Purdue University. He is a registered Professional Engineer in Georgia, Indiana, Kentucky, Maryland, North Carolina, Pennsylvania, South Carolina and Virginia, and is a member of the American Society of Civil Engineers.

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**WWL says:** Don Harvey “understands the big picture amazingly well”, possessing “a mastery of the details that he can translate into the big picture for the tribunal to understand”.

**WWL says:** Michael Jaspers distinguishes himself as a go-to name for construction management, scheduling and related disputes thanks to his decades of experience in the construction industry.

## USA • Georgia



**Larry Smith**  
HKA

Larry is a registered professional engineer with 40 years of experience in the construction and engineering industries. He has been appointed as a technical or quantum expert on 38 occasions and cross-examined on 17 occasions.

Larry has provided litigation support and expert testimony in matters relating to technical aspects of complex megaprojects, including HVAC (heating, ventilation, air conditioning), process piping, plumbing and electrical and automation issues on values in excess of US\$50 million. He is also a skilful quantum analyst, assisting clients in claims for damages up to the value of US\$400 million.

Larry is widely experienced in claims consulting, construction management, programming and scheduling, and project controls, management and monitoring. He specialises in decoding complex technical and quantum matters for clients, helping them resolve disputes and reclaim costs.

Larry has earned professional engineering licences in five states and HVAC and plumbing licences in seven states and multiple municipalities. He is a previous owner of a mechanical contracting firm, providing design and build services for commercial, municipal, institutional and industrial clients. He is a skilled facilitator, having conducted many successful value management studies and partnering sessions. He has assembled and managed task teams consisting of personnel from general contractors, speciality contractors, building operations and management.

Larry is a highly qualified professional, holding a BS mechanical engineering and is a certified mechanical, plumbing and boiler contractor. He is a member of the American Society of Heating, Refrigerating and Air-conditioning Engineers (ASHRAE) and is a qualified AP Leader in Energy and Environmental Design awarded by the US Green Building Council (LEED AP USGBC). He has contributed to *Planning and Designing Research Animal Facilities* (first edition) "Chapter 8 – Cost", and his expertise is often called upon for speaking engagements concerning cost management, building commissioning and indoor air quality.

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**WWL says:** *Larry Smith is "a gifted engineer who truly takes pride in his detail-oriented and thoughtful work". Commentators describe him as "a tremendous and natural trial witness whom juries find extremely compelling".*

## Illinois



**Scott D Hollingsworth**  
HKA

Scott Hollingsworth is a delay and quantum expert with more than 22 years of experience in the litigation consulting industry. He specialises in the investigation and resolution of business disputes related to the construction industry.

Scott has testified as an expert in arbitration and court proceedings and has presented schedule delay and damage analysis during settlement negotiations.

Scott has experience working in Africa, Asia, the Middle East, and North and Central America. He has worked with clients from sectors including buildings, defence, industrial, infrastructure, industrial, power and utilities, and technology. He also has further experience in education, hospital, hotel, road, bridge, rail, condominium and waste remediation projects.

Scott has consulted on behalf of construction contractors, project owners, insurance companies and government contractors. Scott has led teams analysing critical path method (CPM) schedules to determine causes and durations of project delays. He has also led financial analyses to quantify project cost growth including those related to delay, disruption, acceleration and productivity.

Scott holds a bachelor's in engineering and is a member of the International Bar Association (IBA), American Bar Association (ABA), AACE International, North American Society of Construction Law, Chicago Building Congress (CBC), and is a member and fellow of the Project Management College of Scheduling (PMCOS).

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**WWL says:** *Scott Hollingsworth is "amazingly knowledgeable in delay matters", according to peers who highlight his "responsiveness and ease of communication".*

## Maryland



**Richard Sieracki**  
HKA

Rich Sieracki is a delay and quantum expert with over 45 years in the construction and engineering industries. He was part of The Kenrich Group's team of construction experts prior to the company joining HKA in July 2019.

Rich has acted an expert on numerous occasions in international and domestic arbitrations, federal and state courts, mediations and alternative dispute resolution (ADR) proceedings.

Rich has worked on projects throughout Asia, Europe, the Middle East, and North and South America. He has worked for clients from a variety of sectors, including aerospace, buildings, defence, industrial, infrastructure, oil and gas, power and utilities, and technology. His expertise has particular focus in the construction, electrical utilities and government contract sectors.

Rich has extensive experience in both damages and delay analysis. He is proficient in critical path analysis (CPA), analysis of project cost growth, productivity studies and other analyses related to issues arising from scheduling acceleration and disruption. He is also a skilled claims consultant with experience in construction management, delay and planning, programming and scheduling, and project monitoring. He has consulted for Fortune 500 companies and has over 11 years' industry experience in design and construction.

Rich holds a bachelor's in civil engineering and is a member of the American Bar Association (ABA), AACE International, Project Management Institute (PMI).

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**WWL says:** *Richard Sieracki is a seasoned delay and damages expert in the construction market, where he is heralded for his specialist knowledge on power generation projects.*



**Patrick McGeehin**  
FTI Consulting

Patrick A McGeehin, CPA is a senior managing director in FTI Consulting's forensic and litigation consulting segment, and is the company's global head of the construction solutions practice. He consults and provides expert testimony on construction and government contract matters, and provides contract claims assistance relating to the calculation of and approach to damages, including breach of contract, lost profits, requests for equitable adjustment in delay and disruption cases, and fraud-related issues. He regularly testifies on claim pricing, cost allocation and other damages issues relating to matters performed throughout the world. He has provided expert testimony in both court and board/arbitration forums, including appearances in international arbitration settings before the ICC, and before boards of contract appeals, state circuit courts and federal district courts in the United States. He has also testified before binding and advisory DRB panels on power, industrial and large civil construction projects in various countries. In 2017, he was named inaugural Construction Expert of the Year at the Who's Who Legal Awards.

He is the accounting editor of *Construction Accounting – A Guide for Attorneys and Other Professionals*. He also co-authored a chapter in the book, published by the American Bar Association's Forum on the Construction Industry. He authored a chapter in *The Comprehensive Guide to Lost Profits Damages for Experts and Attorneys*, published by Business Valuation Resources; other articles have been published in the American Bar Association's *Public Contract Law Journal*.

He graduated summa cum laude from the University of Scranton and received an MBA from The George Washington University.

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**WWL says:** *Patrick McGeehin is a well-established figure in the market who sits "among the very best cost and damages experts".*

## Nevada



**Christopher H Beirise**  
HKA

Christopher H Beirise is a delay and quantum expert with over 34 years of experience in the construction industry. Prior to joining HKA, Chris was a founding member and Chief Operating Officer of The Kenrich Group LLC. He began his career as a cost and schedule engineer for a construction company.

Chris has testified in courts, arbitrations and international arbitrations, delivered sworn depositions, and presented in numerous mediations, settlement negotiations and alternative dispute resolution proceedings. He has been engaged as an expert on schedule and/or quantum matters with a wide range of monetary values.

He has experience working on projects in Asia, Europe, the Middle East, and North and South America. He has worked on numerous types of projects in the construction industry, including airports, bridges, highways, tunnels, various types of buildings, power plants, railroads, stadiums, casinos, refineries and water treatment plants.

Chris is highly proficient in all methods of delay analysis, as well as analysis of project cost growth issues, including productivity, acceleration and disruption. He has consulted for Fortune 500 companies, subcontractors, design professionals and owners as well as government and state entities. Chris has taught classes for clients and in public forums on scheduling, project documentation and cost tracking.

Chris holds a bachelor's in civil engineering and is a member of the International Bar Association (IBA), American Bar Association (ABA), the Association for the Advancement of Cost Engineering (AACE International) and the Project Management Institute (PMI).

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**WWL says:** *Christopher Beirise has "a fantastic reputation" for his "ability to take complex concepts and distil them into an easy-to-understand narrative".*

## USA • Nevada



**Chris Spandau**  
HKA

Chris Spandau is a professional engineer with more than 40 years of construction and engineering industry experience. He has been appointed as a technical expert on 40 occasions.

Chris has been cross-examined in both litigation and arbitration and provided sworn testimony at deposition on numerous occasions. He has acted as expert for projects with values of up to \$5 billion and dispute values in excess of £600 million for projects ranging from highways, tunnelling, underground construction, grading and airports to PCC and AC paving, and utility installation.

Chris spent more than 30 years in private practice as a civil engineer working with both public and private clients in the planning, design and construction of various facilities across the USA. His knowledge of the delivery of engineering professional services enables him to clearly evaluate both the context and substance of related project disputes.

Chris's expertise includes strategic planning, project management, resident engineering, project review, scheduling and coordination. He has also been active in the evaluation of various construction disputes as they relate to differing site conditions, defective plans and specifications, and standard of care by design professionals.

Chris is a member of the American Council of Engineering Companies and the Construction Management Association of America. He holds a degree and master's in civil engineering and is also a registered geotechnical engineer.

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**WWL says:** *Chris Spandau impresses market commentators with his "ability to make complex matters readily understandable" and "prolific engineering background"*



**Tom Gaines**  
Secretariat

MrGaines is a director with Secretariat, specialising in consulting on construction projects in the areas of claim pricing and evaluation, cost estimating and analysis, delay and disruption, project controls, as well as other project management and dispute resolution concerns. For more than 10 years, he has consulted on a number of complex construction projects throughout the world. MrGaines has provided expert evidence to adjudicators on multiple occasions and has worked with leading independent experts in construction disputes as well as contract negotiations.

He has provided services across a wide range of projects, including airport, healthcare, civil, transportation, power, chemical processing, information technology, commercial, residential, mixed-use, public education, higher education, and resort & casino projects.

MrGaines' experience includes preparation and defense of various types of quantum assessments, risk and contingency investigations, change order evaluations and negotiations, as well as delay and schedule analyses. He has given evidence in mediation, arbitration, and litigation settings.

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**WWL says:** *Tom Gaines is reportedly "at the top of the craft in terms of skillset and intelligence", according to sources who herald him as "excellent at reviewing and assimilating data to develop his analysis and opinions".*

## New York



**William Berkowitz**  
FTI Consulting

William Berkowitz is a senior managing director at FTI Consulting and is based in New York City. MrBerkowitz was a principal and founding member at Alliance Construction Consultants. Since 1988, MrBerkowitz has been a professional consultant specialising in construction dispute resolution. He has prepared and presented claims on behalf of general contractors, construction managers and speciality contractors and evaluated and refuted claims on behalf of owners and engineers and contractors.

MrBerkowitz has had in-depth involvement in all aspects of claims resolution including: pre-contract review of plans and specifications, schedule and delay analysis, productivity analysis, damages calculations, and preparation of comprehensive reports. These services have been provided in conjunction with settlement discussions, structured mediation, dispute review board hearings, arbitration and litigation. He has qualified as an expert witness, prepared expert reports and testified at arbitration and litigation.

Prior to founding Alliance Construction Consultants, MrBerkowitz gained 16 years' experience managing public and private sector construction projects, preparing and defending claims, and developing construction schedules. He was a project manager for a general contractor for five years, and was responsible for the management, scheduling and coordination of several large public works projects.



**Simon Braithwaite**  
Diales Expert Witness Services

Simon has over 20 years of professional experience in the areas of construction consulting, claims and disputes related to delay, disruption, productivity and damages.

Simon has extensive experience in preparation of claims and expert evidence related to delay, disruption, productivity and associated damages. He has also provided advice on these issues for live projects. Simon has provided these services on projects including water treatment, power generation, residential and commercial construction, government projects, stadiums, rail projects, bridges, and process facilities among other construction/engineering projects. In addition, Simon has prepared commercial risk analysis for clients on various forms of contract.

Simon has prepared expert submissions for both domestic and international dispute forums. He has also presented at mediations on behalf of clients and been involved in a number of settlement negotiations. Simon has also prepared and reviewed change orders and performed delay analysis, cost estimates, and productivity analysis. Additionally, Simon has provided advice to consultants and financiers on troubled projects and bankruptcy matters, along with surety and insurance claims.

Simon has presented seminars and workshops on delay analysis, cost control, productivity analysis, claims prevention, commercial risk and expert witness among other relevant subjects to lawyers, clients, and education institutions. In addition, Simon often presents to The Royal Institution of Chartered Surveyors, Society of Construction Law, Chartered Institute of Building, Global Arbitration Review, AACE International, and Instituto Brasileiro de Direito da Construção (IBDiC) on relevant issues



**Robert Otruba**  
Diales Expert Witness Services

Robert has approximately 30 years of professional experience in the areas of construction consulting, design engineering, construction management, claims analysis, scheduling and delay analysis. He is a licensed professional engineer in New York State and an adjunct faculty member in the Department of Civil and Urban Engineering at New York University.

Robert has extensive experience in critical path method scheduling and schedule delay analysis. He has provided scheduling and delay analysis services both on active construction projects as well as forensically in support of litigation. The types of projects that Robert has consulted on include residential buildings, commercial buildings, government buildings, hotels, high rises, rail projects, highways, roads, tunnels, bridges, dams, power projects, stadiums, petrochemical facilities, wastewater treatment facilities, ship building and aircraft manufacturing among other types of projects.

Robert has also performed project cost, damages, estimating and productivity analyses on different types of construction projects. He has reviewed and analyzed project change orders, errors and omissions claims, extended overhead costs, overtime and acceleration claims, equipment costs, escalation costs and labor inefficiencies. He has prepared and reviewed requests for equitable adjustments on government projects. In addition, he has provided consulting services on surety and insurance claims and is experienced in the preparation of cost to complete analyses, preparing theoretical rebuild schedules and preparing proof of loss statements.

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**WWL says:** *The “unflappable” William Berkowitz is singled out by peers as a “very thorough and accurate” expert when it comes to delay analysis and damages calculation.*

**WWL says:** *Simon Braithwaite receives glowing praise for his “robust advice and ability to analyse and explain complex factual issues”.*

**Continued overleaf**

USA • New York



**Meera Wagman**  
Secretariat

**Robert Otruba (cont.)**

He has also given presentations and seminars on project scheduling, delay analysis and cost analysis to industry groups such as the New York City Bar Association, Ontario Bar Association, General Contractors Association and New York County Lawyers Association, among others. Robert has provided expert testimony in court, arbitrations, city hearings, dispute review boards and has participated in mediations.

Ms Wagman is managing director of Secretariat based New York and leads the Northeast practice. Secretariat specialises in providing independent expert advice on construction projects in the areas of programming/scheduling (delay and disruption), contract review, cost/damages and productivity/inefficiency.

Ms Wagman has over 20 years of experience in the construction industry focused in the areas of dispute resolution, delay and disruption analyses, scheduling, claims, cost analyses, project controls, as well as construction and project management. She has provided services to owners and contractors across a wide range of projects including heavy civil, oil and gas, airports, infrastructure and transportation, vertical construction, petrochemical plants, power/nuclear plants, and medical facilities. Ms Wagman has consulted as an expert on many complex construction projects throughout the world including high profile disputes such as the Panama Canal Expansion and the Burj Khalifa.

Ms Wagman has been appointed as an independent expert on matters of delay and disruption on complex construction disputes in arbitration, litigation, adjudication and mediation.

Prior to consulting, Ms Wagman worked as a project engineer for construction management firm Gilbane Building Company working on large commercial projects in the US. Ms Wagman received a BS in civil engineering from Cornell University. Ms Wagman is also a fellow of the Project Management College of Scheduling. Ms. Wagman also appeared on the History Channel's "The Engineering That Built the World" TV series providing insights on historic engineering projects.

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**WWL says:** Observers note that Robert Otruba is "one of the most technically proficient delay experts" who is "able to communicate complex facts and technical issues in a manner that is comprehensible to laypeople".

**WWL says:** Meera Wagman is widely lauded for her "rare and valuable skillset", with which she "provides rigorous cause and effect analysis of the realistic inflection points throughout a project cycle".

Pennsylvania



**Timothy R Chitester**  
HKA

Tim is a partner at HKA and a recognised expert in construction claims and consulting. With over 40 years of experience in the engineering, design and construction industry, he is an authority in the resolution of construction disputes, construction claims, property loss and business interruption claims, and project management.

Tim has been directly involved in the design, scheduling, construction, and retrofit of more than 50 industrial, process, fossil fuel, hydroelectric, biofuel, and nuclear plants. He has been responsible for the technical development, engineering and design, hiring and management of subcontractors, and operation of projects in 12 countries. Tim has also provided consulting and expert witness services throughout the world including in North America, South America, Asia and Europe.

He testifies in US federal and state courts, AAA arbitration, ICC arbitration, ICDR arbitration, Canadian ADR arbitration and other international arbitration relating to matters of construction management, contractor and engineer standards of care, trade use of contracts, cost, schedule and productivity with resultant delay and disruption. Tim has also participated in various forms of dispute resolution and has testified on disputes ranging from a few million dollars to over a billion dollars.

He is a licensed professional engineer in the states of Florida, Iowa and Pennsylvania, and holds a bachelor of science degree in mechanical engineering from the University of Pittsburgh. Tim is a member of the ABA Forum on Construction Law, the ABA TIPS Property Insurance Law Committee, the Loss Executives Association and the American Society of Mechanical Engineers.

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**WWL says:** Tim Chitester has a "wealth of experience and quickly understands key issues". Sources add that he is "technically proficient and very user friendly".



**Richard Fultineer**  
Berkeley Research Group

Rick Fultineer leads BRG's global construction practice and provides assistance to owners, contractors, designers, sureties and their counsel with complex construction projects involved in litigation or distress. He has over 30 years of industry experience in providing testimony and consulting services in the areas of claims and damages analysis; construction management; mechanical engineering design; and information management.

MrFultineer has participated in the evaluation of a wide range of commercial; institutional; power; oil and gas; and industrial projects in the USA and internationally, including steel plants; oil refineries; road and bridge work; utility generating plants; wastewater treatment plants; manufacturing plants; hospitals; airports; jails; stadiums; arenas; commercial developments; and environmental clean-up projects.

MrFultineer's responsibilities have included detailed schedule delay analysis; productivity analysis; cost and financial investigation/analysis; estimation of cost to complete; review of project design; and evaluation of property/business interruption damages. He has also prepared claims; evaluated project management control systems; implemented claims management and avoidance programmes; and supervised large information management systems.

MrFultineer has testified as a schedule and quantum expert in US and international arbitrations and court proceedings; and has presented analysis in mediation. Prior to construction consulting, he acted as a project and cost/scheduling engineer at a US-based international contractor.

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**WWL says:** *Richard Fultineer impresses commentators with his "organisation and leadership ability" when assisting with substantial construction disputes.*



**Frank J Giunta**  
HKA

Frank is partner and head of the Americas at HKA with more than 35 years of experience in engineering, construction consulting and project management. He has been actively involved in the evaluation, presentation, resolution management, litigation and arbitration of construction claims, as well as project management oversight.

Frank has managed complex consulting assignments on behalf of public and private owners, engineers, contractors and insurance and financial institutions. These assignments have involved a wide range of projects, including highways and bridges, dams, power-related facilities, water and wastewater treatment, landfills and building construction. He has been engaged in the design of civil structures, including roads, highways, railroads, hydraulic structures, and underground piping systems, and has prepared engineer's estimates and technical specifications.

Frank's expertise has been used in the evaluation of the adequacy of design issues, professional performance, differing site conditions, defective specifications, contract terminations, cost and financial analysis, productivity and delay analysis. He has also been responsible for the evaluation of cost and time impacts resulting from construction problems.

Frank has provided expert testimony in various legal forums on issues including differing site conditions, defective contract documents, adequacy of design, construction defects, schedule delays, productivity evaluations, and cost analysis. He has extensive experience in various alternative dispute resolution formats.

Frank lectures extensively throughout North and South America on matters pertaining to project controls, project delivery systems, risk management and dispute avoidance/resolution. He is a former adjunct faculty member of Drexel University and Widener University, teaching in the construction management programme.

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**WWL says:** *Frank Giunta is an eminent figure in the field of quantum and delay analysis and is renowned for his top-notch testimony on a variety of cases.*



**Laura Miller**  
FTI Consulting

Laura A Miller, CPA, CFE, CCA is a director of The Rhodes Group. Ms Miller is a recognised expert in the calculation of construction delay and disruption-related damages. She has testified in depositions, at ADR and trial proceedings, and in AAA and ICDR arbitrations. She also has presented her findings in numerous mediations. Ms Miller's expertise includes the analysis of construction damages relating to the impact of design changes, change orders, delays, disruptions, inefficiencies and accelerations.

Her work in the construction arena has also involved issues such as terminations, defaults, limitations under Federal Acquisition Regulations, and integration of damages with schedule delay. She has performed contemporaneous construction cost reviews and has analysed the financial impact of various construction cost, schedule, and contract issues involving both private and public contacts.

With more than 20 years of construction and damages related experience, Ms Miller's work has encompassed projects in the oil and gas, power, industrial, transportation, and commercial building industries, as well as in government contracts. She has consulted on behalf of steel companies, electric and water utilities, oil and gas companies, construction companies, housing authorities, insurance companies, sureties, equipment producers, school districts, municipalities and other government entities.

Ms Miller graduated with a Bachelor of Science degree in business administration and accounting from John Carroll University, and an MBA from the University of Pittsburgh, Joseph M Katz Graduate School of Business. She is a certified public accountant (CPA) in the Commonwealth of Pennsylvania, a certified fraud examiner (CFE) and a certified construction auditor (CCA).

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**WWL says:** *Laura Miller is widely endorsed by market observers for her "timely and thorough" delay and disruption-related work in complex and high-value construction disputes.*

## USA • Pennsylvania



**Paul Pocalyko**  
HKA

Paul has 35 years of experience in accounting, finance, consulting, and operations management. He has acted as an expert on more than 80 occasions in matters of delay, disruption, quantum and damages.

Paul has served as an arbitrator in numerous disputes and has been cross-examined or deposed on more than 100 occasions, including delivering concurrent evidence. He has given expert testimony in mediations, arbitration, depositions and trials.

Paul has been involved in assignments related to acquisition disputes, bankruptcy and troubled company issues, construction defaults and delays, economic damages, fraud investigations and healthcare fraud and abuse. He has carried out work related to intellectual property infringements, partnership disputes, products liability, professional liability, real estate disputes and wrongful termination.

Paul spent more than half of his career working for a "Big Four" accounting firm, providing financial consulting and accounting services to attorneys, insurance companies, government agencies and public and private corporations. He also provided consulting and forensic services to clients in relation to many of the top construction contractors and engineering, procurement and construction companies in the United States, Europe, the Middle East and Asia.

Paul regularly speaks before various professional and educational groups on aspects of financial analysis, litigation consulting, fraud investigations and economic damages. He has also co-authored and authored multiple publications and articles on the same subjects. Paul is a certified public accountant; certified in financial forensics; and a certified fraud examiner.

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**WWL says:** *Paul Pocalyko is well regarded by sources thanks to his dynamic expert witness practice, which encompasses quantum and delay assessments in construction, financial and forensic matters within corporate disputes.*



**Andrew Rhodes**  
FTI Consulting

Andrew B Rhodes, CCP, PSP is a senior managing director in the Construction Solutions practice at FTI Consulting. He has more than 25 years of experience in the construction industry and specialises in schedule delay and disruption analysis and damages calculations. He consults on complex projects globally, assisting contractors and owners throughout the project life cycle in their efforts to effectively manage the recovery of time and additional costs, defend against claims, and avoid formal disputes. Mr Rhodes has provided expert testimony on more than 70 occasions in connection with domestic and international arbitrations, federal and state court proceedings and board of claim hearings. Respected as an independent and objective expert in his field, Mr Rhodes has also served as a mediator and as an expert consultant to a Dispute Resolution Board. He is widely respected within the industry for his independence, attention to detail, credibility and strength under cross-examination.

Mr Rhodes has conducted and directed the analysis of hundreds of construction-related claims in connection with formal disputes and ongoing projects. He has evaluated claims ranging in value from \$5 million to more than \$1 billion. His complex project experience spans various industry sectors and includes LNG plants, oil refineries, pipelines, chemical plants, nuclear, solar, coal and gas-fired power generation facilities, heavy civil infrastructure projects, mining facilities, steel mills, stadiums, university facilities, resorts and casinos, luxury high-rise and commercial buildings. Mr Rhodes has provided construction consulting services on projects and to clients in North America, South America, Australia, the Caribbean, Europe, Asia, and Africa.

Prior to joining FTI Consulting, Mr Rhodes was a founder and president of The Rhodes Group, a construction claims consulting firm.

Mr Rhodes obtained a Master of Science degree in structural engineering as well as a Bachelor of Science degree in civil engineering, cum laude, from Lehigh University. Additionally, he is a certified cost professional (CCP) and a planning and scheduling professional (PSP).

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**WWL says:** *Andrew Rhodes is a top-tier construction expert, with market commentators heralding him as "one of the pre-eminent consultants in our field".*





**Philip R Urwin**  
Berkeley Research Group

Phil Urwin is a certified planning and scheduling professional with over 20 years of experience, including a decade in the field in trades, supervision, and construction management roles. He built his expertise working for contractors and consulting firms on projects across the world, including some of the world's most complex and high-value projects. He has a very wide sector experience ranging from commercial building to large scale infrastructure and industrial developments.

Phil has testified in deposition, has been cross examined in court and arbitration proceedings, and has presented analysis at mediations and in settlement negotiations. He has also published and lectured on his area of expertise and was a contributing author for the 2019 edition of the Construction Management Association of America's Time Management Guidelines. He holds a bachelor's degree in construction management and a post graduate qualification in construction law and arbitration.

Phil has provided expert opinion on matters of delay, disruption, productivity, construction management and project controls. He has also prepared claims, assessed claims, provided cost and financial analysis, evaluated project control systems, and provided scheduling services for active projects. He has provided these services to public and private owners, engineers, contractors, developers, insurance providers and financial institutions.

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**WWL says:** *Philip Urwin "is able to look at every step of the construction process" to produce reports that "are easy for tribunals to understand".*



**Peter Vosbikian**  
HKA

Peter has more than 25 years of experience in engineering, construction, project controls, claims analysis and litigation support services. He has been appointed as an expert witness on 12 occasions in both quantum and delay matters.

Peter has testified in litigation and has had extensive involvement with arbitrations, mediations and negotiations. His delay and disruption expert work has included disputed sums in excess of \$170 million and he is known for preparing and presenting logical and easy-to-understand expert reports.

Peter has a background in land development engineering, project advisory and consulting services across a wide range of projects including large, complex infrastructure projects, oil and gas pipelines, chemical and fuel refineries, water treatment facilities, resort facilities, sports arenas, mining and government buildings. He also provides guidance and support for managing construction risk and dispute avoidance for clients ranging from owners, developers and insurers to contractors and architects.

Peter specialises in schedule delay analysis and quantifying the effects of delay, disruptions and productivity loss as well as performing technical issues analysis. He has prepared expert reports addressing the various delay analysis and loss of productivity methodologies, having lectured on those topics as well.

Peter is certified by the Association for the Advancement of Cost Engineering as both a certified cost professional (CCP) and certified forensic claims consultant (CFCC). He is an arbitrator with the American Arbitration Association and has been published regarding causation analysis by the American Bar Association.

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**WWL says:** *Peter Vosbikian is "a top-rated expert witness" who is "incredibly thorough in finding and pulling together many disparate pieces of information to construct a coherent analysis".*



**Peter J Wallace**  
HKA

Peter Wallace is a partner at HKA with over 38 years of experience in the construction industry. His specialist areas of expertise include process review and improvement, performance audits, cost assessments, risk reviews, litigation and expert witness services, lender advisory and due diligence reviews, and project management oversight services. His industry experience includes oil and gas, power, industrial, pharmaceutical and life Sciences, commercial buildings and public infrastructure. In the infrastructure sectors, his project experience includes highways, tunnels, airports, port facilities, convention centres, casino and resort developments, stadium and sports arenas and educational facilities. He has worked with clients at the federal, state and local levels of government. Prior to rejoining HKA (formerly Hill International), MrWallace was a principal with Deloitte's financial advisory services practice and founded the capital projects consulting practice which provided a wide range of management consulting and claims management services to the global construction industry. MrWallace also led Deloitte's federal capital projects consulting practice.

Consulting on project risk and complex transactions has been a particular hallmark of MrWallace's career and experience. He has conducted due diligence/risk reviews on numerous multi-billion dollar oil and gas projects for financial investors and project developers. He has acted as the independent monitor on large nuclear retrofit projects. He has advised the bankruptcy trustee on billion dollar troubled project liquidations. He has conducted financial analysis of construction companies as part of post-closure adjustments and acquisition disputes.

In addition, he possesses significant experience with the preparation, arbitration and litigation of complex engineering and constructions claims on a wide variety of assignments. He provided vendors of nuclear facilities with claims management services on several major litigations involving complex engineering, regulatory, scheduling and damages issues. Similarly, he has provided both owners and contractors with litigation support services on pipelines, refineries, process facilities that have incurred substantial cost and schedule overruns.

**Continued overleaf**

**USA • Pennsylvania**

**Texas**



**Peter J Wallace (cont.)**

Mr Wallace has provided management consulting and expert services on some of the largest public infrastructure projects in the world including The Channel Tunnel, Panama Canal Third Set of Locks, Central Artery Tunnel "Big Dig", Oakland Bay Bridge Replacement, Tacoma Narrows Bridge Replacement, and Sound Transit Light Rail System.

**Dan B. Clark**  
*FTI Consulting*

Dan Clark is a senior managing director in the FTI Consulting Construction Solutions practice. Mr Clark has over 35 years of providing construction program management analyses, forensic accounting and auditing services, program risk assessment experience, schedule analysis, real estate development consulting, project completion evaluations, insurance, and surety consulting.

Mr Clark provides forensic audit, project administration assessments (management/controls/administration), project scheduling analysis, economic loss/lost profits and business interruption claims. Mr Clark has provided affirmative and rebuttal expert reports and related testimony relating to various construction matters and general project developments. Among the issues Mr Clark has aided on are matters involving construction delay and cost impacts, fraudulent financial schemes, Daubert challenges of experts, litigation support for complex litigation matters, FAR/DFAR matters and financial reporting and disclosure. Mr Clark has testified in State, Federal and International matters.

Mr Clark's broad-spectrum experience to the construction industry includes conducting analyses of construction disputes, development of findings, issuing expert report of findings and opinions and providing related expert witness deposition and testimony at trial including complex litigation support services for significant international dispute matters.

**Robert B Cavoto**  
*Delta Consulting Group*

Robert (Bob) Cavoto is a forensic accountant who provides consulting and expert witness services on commercial, construction and real estate matters in both domestic and international disputes and investigations. Bob has provided expert witness services on disputes involving large heavy civil, industrial and energy power, mixed use and commercial development projects, and has assisted clients with accounting and financial fraud investigations.

His accounting expertise includes forensic accounting and fraud investigations, preparation, analysis and resolution of contract disputes involving extra work, delay and disruption damages, productivity impacts, and lost profit calculations. His financial and operational expertise includes financing and underwriting, valuations, acquisition and dispositions, development, asset management and strategic planning and analysis, and budgeting.

MrCavoto's experience spans projects in all stages of development, construction and operation from a private or public owner, lender, developer or contractor perspective and is drawn from his consulting experience and prior positions including as COO and CFO for a development, construction and operations company; vice president – asset management and vice president – fund controller for a REIT and MLP adviser overseeing eight publicly traded real estate fund; vice president – finance and special projects for an investment, syndication and property management company; and senior manager – audit and advisory for a Big Four public accounting firm.

Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management and litigation support.

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**WWL says:** *Peter Wallace stands out for his incisive approach to construction matters and is highly regarded for his outstanding work in multi-billion dollar projects.*

**WWL says:** *Dan Clark is singled out by market commentators as a leading name in the construction expert market. He brings over 35 years of experience with schedule and economic loss analyses to his clients' disputes.*

**WWL says:** *Robert Cavoto produces "work of outstanding quality" and "is very detail-oriented in performing calculations". One source adds, "His dedication is particularly impressive."*



**J Mark Dungan**  
Delta Consulting Group

J Mark Dungan is executive vice president and co-founder of Delta Consulting Group, an international consulting firm of multidisciplinary professionals in engineering, accounting, construction, project management and litigation support. He has over 40 years of experience in the construction industry derived from several positions, beginning as a field engineer and construction manager of a multibillion-dollar corporation and growing through operations; division manager; and equity owner of a real estate development and construction company.

MrDungan's years of service working as a construction and project manager on construction sites has given him an in-depth understanding of construction means, methods and the value of good project controls, such as scheduling cost and productivity controls. Building on that experience, he honed his skills as a claims consultant with an international consulting and accounting firm. MrDungan is now a testifying expert sought out by public and private entities and by both plaintiffs and defendants in matters involving delay, disruption, construction defects and loss of productivity.

He has co-authored numerous articles pertaining to loss of productivity, which have been published in domestic and international law journals. He is a regular presenter on this subject at the AACE national conference and co-authored a peer reviewed article entitled "Improved Baseline Method to Calculate Lost Construction Productivity", which was published in the *ASCE Journal of Construction Engineering and Management* in February 2014. The IBM has since been accepted in an international dispute resolution procedure.

MrDungan has a BS in building construction from the Virginia Polytechnic Institute State University. He is a licensed Class A general contractor in Virginia, USA. Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management and litigation support.

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**Tong Zhao**  
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Dr Tong Zhao, senior director at Delta Consulting Group, is an industry-recognised expert in loss of productivity, and has performed numerous productivity analyses. He has served on various ASCE and AACE International committees on loss of productivity developing relevant industry standards. Dr Zhao has authored more than 10 publications on loss of productivity in peer-reviewed journals and conference proceedings.

Dr Zhao is also an expert in critical path method (CPM) scheduling, and forensic schedule analysis for delay and disruption, earned value analysis, cost estimating, damage and quantum analysis, and forensic engineering.

He has more than 20 years' experience related to engineering and construction on both domestic and international projects. Dr Zhao has worked for owners, designers and contractors in various areas across the world, including east Asia, the Middle East and America, on small projects and mega projects with values in the billions of dollars. He has extensive experience in transportation; onshore/offshore structures; power generation facilities; shipbuilding and ship repair; hotels and condominiums; commercial buildings; water diversion tunnels and dams; and government and public facilities.

Dr Zhao is a Doctor of Philosophy in civil engineering (University of Maryland, College Park). He is a professional engineer (PE) and is certified as a planning and scheduling professional (PSP) and a certified cost professional (CCP) by AACE.

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**Thomas D Fertitta**  
Secretariat

Mr Fertitta is a managing director with Secretariat and has over 35 years in the construction industry with extensive experience working with owners, owner agents, architects, engineers, contractors and subcontractors. He has supported clients by resolving potential project pitfalls that may adversely affect performance on large complex commercial projects. He continually produces positive results for project stakeholders with his broad experience and unique view of project issues during all phases of the construction process. His insightful strategies assist clients by identifying and avoiding risks, complying with severe contract requirements, exploring efficient construction sequences, and preparing persuasive analyses.

Mr Fertitta has provided scheduling related services such as preparation of CPM Schedules, critical path analyses demonstrating delay, disruption, acceleration, and contract terminations. His construction experience has included leadership positions responsible for project management, cost estimating and fieldwork coordination. Examples of his project experience include private and government projects such as embassies, schools, rail, office buildings, co-generation plants, industrial facilities, military facilities, condominiums, wastewater treatment plants, prisons and courthouses.

Throughout his career, Mr Fertitta has prepared and presented seminars at industry forums and authored chapters and articles in industry publications in the US and Canada. Notably, he has been identified as an independent expert on scheduling matters, in particular, areas of delay and disruption on construction disputes. Further, he has appeared in mediation/settlement negotiations, arbitration, state and federal court, the Armed Services Board of Contract Appeals, and the Civilian Board of Contract Appeals.

Mr Fertitta holds a Bachelor of Science Degree, Civil Engineering and a Master's Degree, Business Administration, both from The George Washington University.

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**WWL says:** Mark Dungan is a long-standing name in the market who is well versed in scheduling costs and productivity controls, frequently working in both advisory and testifying capacities.

**WWL says:** Tong Zhao possesses "deep knowledge and expertise in construction claims", where he "has a forensic approach to delay, loss of productivity and damages".

**WWL says:** Thomas Fertitta "applies excellent business judgement" and is "highly skilled and sharp, calm under pressure and very detail-oriented".

## USA • Washington



**Paul S Ficca**  
*FTI Consulting*

Paul Ficca is the global leader of FTI's forensic and litigation consulting practice, with over 1,300 professionals worldwide. MrFicca has 33 years of experience providing services in construction disputes, forensic accounting, fraud investigations and damages analysis. MrFicca has served as an expert witness in numerous arbitrations and other court venues.

MrFicca has extensive experience with many types of infrastructure projects, including power generation facilities, petrochemical plants, pipelines, tunnels, highways, bridges, mass transit and rail projects, airports, manufacturing facilities, steel mills, hospitals, gaming and hospitality, and other public and private facilities. MrFicca's experience includes engagements related to construction project delays, cost overruns, contractor terminations, differing site conditions, variations, equipment failures, labour productivity issues, and numerous other forms of project impacts.

MrFicca has worked on projects involving project delivery methods such as design/build, EPC, EPCM, and cost plus fixed fee and cost-plus percentage fee arrangements, among others.

MrFicca has a BA in business administration with an emphasis in accounting from the University of Washington. He is a certified public accountant, a certified fraud examiner and a certified management accountant, and he is certified in financial forensics. He is a member of the American Institute of Certified Public Accountants, the Association of Fraud Examiners and the Institute of Management Accountants.

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**WWL says:** *Paul Ficca is held in high regard as "a leading expert for complex construction claims" and "very reliable and effective in arbitrations".*



**Louie C Wu**  
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Louie Wu is a senior managing director in FTI Consulting's forensic and litigation consulting segment and is also a member of FTI Consulting's construction, environmental and government contracts practice. Mr Wu has more than 27 years of forensic accounting experience preparing independent accounting, financial, and damages analyses for clients, and has been qualified as an expert witness on damages and testified in depositions, arbitration hearings, and formal court proceedings in the United States and Canada. He has also conducted fraud investigations and has extensive experience in the construction industry assisting clients with project monitoring, project control reviews, policy and procedure reviews, contract audits, cost analysis, and change order and claim analyses.

Mr Wu's litigation consulting experience includes conducting forensic accounting investigations to analyse, quantify and document fraudulent transactions; preparing numerous financial and accounting analyses for use in arbitration, mediation and formal court settings; preparing expert reports to explain damages methodologies and calculations in multiple state and federal civil actions; presenting independent findings during mediation proceedings; assisting counsel during depositions, hearings, arbitrations, mediations and trial; and providing expert witness testimony. His commercial litigation experience includes assisting counsel during construction disputes, environmental cleanup cost disputes, insurance coverage issues, fraud investigations, wireless carrier litigation, government contract disputes, labour and employment litigation, and other contract disputes.

Mr Wu has conducted numerous contract audits and claim analyses for owners, contractors, design firms, and sureties related to capital projects, including analyses of contractor billings, change orders and claims, added costs due to design changes and differing site conditions, financial statements, job cost reports, job profitability, bid estimates, budget overruns, labor inefficiencies, cost allocations, extended overhead costs, and cost to complete scenarios.

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**WWL says:** *Louie Wu is a highly respected construction expert noted by peers for his ability to "synthesise large data sets and communicate them in a practical manner".*

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Only specialists who have met independent international research criteria are listed.

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# CONSTRUCTION | *Quantum, Delay & Technical* – *Future Leaders*

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# CONSTRUCTION| *Quantum, Delay & Technical – Future Leaders*

49 outstanding up-and-coming construction experts are featured in this category this year.

## METHODOLOGY

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## LEADING FIRMS

### HKA

Peers and clients commend **Haris Katostaras** for his “significant experience and attention to detail”.

**Edward Federico** is recommended for his “organisation, conciseness and management” that enables him to “effectively communicate findings while keeping his audience in mind”.

**Helen Collie’s** “attention to detail, personable approach and willingness to go the extra mile” makes her a favourite among clients.

**Daniel Jackson** is a greatly appreciated expert who wins praise for his diligence as a quantum expert and his specialist knowledge in infrastructure matters.

**Daniel Kwon** is commended for his adept ability to “analyse complicated construction matters” and present complex issues in a concise manner.

**Sue Kim** receives widespread acclaim for her “excellent command of her skillset”, which comprises a “practical-mind and a pro-active approach” that appeals to tribunals.

### Kroll

**Petros Karalis** is a “very good expert with a lot of experience on delay analysis”. “He is a pleasure to work with. He consistently provides impressive insight into the issues at hand and has a rare ability to communicate complex concepts in a clear and concise manner.”

**John Fletcher** is “a thorough and straightforward delay expert” who handles complex materials deftly.

According to market experts, “**Margarita Papaioannou** is a top-notch delay analyst and also has excellent presentation skills. She is very thorough and reliable.”

“**Mehmet Bircan** is highly skilled at distilling complex delay analysis into a clear and precise report.” He is an industry expert with over 15 years of experience working on airport, hospital, medical laboratory and residential building construction projects.

**Kaz Rozputyski** is “diligent and his analysis is always robust”, say peers, who also note that “his work possesses attention to detail and commerciality”.

### Secretariat

**Manus Bradley** combines his “keen eye for detail” with his ability to “condense the knowledge of complex cases into understandable language”, producing “a very practical delay analysis”.

**Conrad Bromley** “is diligent and thorough in his work and possesses vast experience in construction-related disputes in the Middle East”. His “keen eye for detail and ability to assimilate mass volumes of information within tight turnaround time” are further heralded.

**Chris Brindisi** is “well respected” by peers who highlight his “top-notch writing skills” in delay and scheduling matters.

**Khaleda Wheeler** is appreciated for her ability to “produce accurate, comprehensive and detailed reports under tight deadlines” in “factually complicated cases”.

## OTHER LEADING INDIVIDUALS

From Berkeley Research Group, **Andrei Soltan** is singled out by market sources as “a true expert in the delay analysis field” thanks to his “excellent analytical skills” and “clear and logical thinking”.

Impressed sources comment that **Craig Gibson** is “one of the best experts I have seen cross-examined” in construction disputes.

**Alvaro Perez Martin** from CONEXIG is widely recognised for his stellar work providing quantum and delay analysis in construction proceedings.

The “superb” **Sercan Akyildiz** at DAS Construction Experts draws praise from

respondents who commended “his attention to detail and ability to explain the most complex types of delay analysis in a simple manner”.

**Lance Crane** with LC Consult maintains a sterling construction expert practice, and has 20 years of experience advising a wide range of clients on complex delay issues.

**Tom Francis** from Ankura is “pragmatic and sensible”. He “turns high quality work around quickly” and is “able to rely on real life project experience rather than just applying theoretical analysis in a vacuum”.

**Manoj Bahl** with FTI Consulting receives widespread endorsements for his knowledge of building and infrastructure projects, while sources describe him as being “exceptional in adjudications”.

**Enrique Abiega** at J.S. Held continues to impress market sources thanks to his exceptional handling of quantum and delay issues in complex construction disputes.

“Up-and-coming expert” **Kevin McIver** receives plaudits for his “superb knowledge of his subject matter and the legal environment”.

**Australia**

**Graham Topp**  
Diales Expert Witness Services

Graham is a chartered quantity surveyor with the Royal Institution of Chartered Surveyors and a certified quantity surveyor with the Australian Institute of Quantity Surveyors. His areas of expertise include the quantification of defective works and the valuation of delay, disruption and additional work claims. He has strong forensic analysis skills and is absolute in his management of process and procedure.

Graham's extensive knowledge of construction costs, coupled with a detailed understanding of construction law principles, has provided a basis for more than 20 quantum expert appointments. He has prepared joint reports in conclave and has given expert opinion at dispute forums. Graham has a comprehensive knowledge of contractual relationships and valuation mechanisms, gained from working on live projects in the infrastructure, petrochemical, mining and power industries. These projects have ranged from capital maintenance schemes to multibillion-dollar, pit-to-port, debt-funded mining projects.

Graham mainly operates from Brisbane, Australia. He is regularly appointed to quantum matters throughout the Asia-Pacific region, including disputes determined in litigation, arbitration, adjudication, expert determination and mediation. Graham is a member of the Chartered Institute of Arbitrators. He holds a BSc in quantity surveying and a masters degree in construction law.

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**WWL says:** *Graham Topp draws high praise for "skilfully explaining complex quantity-surveying data and issues in a simple and practical way".*

**Canada • Ontario**

**Ali Al-Ahmad**  
FTI Consulting

Ali Al-Ahmad is a managing director at FTI Consulting based in Toronto, Canada. As a member of the construction solutions practice, he specialises in assessing delay and disruption on major construction projects.

Mr Al-Ahmad has been retained by legal counsel to providing independent expert opinion on matters of delay and disruption in the context of litigation and arbitration proceedings. He also assists owners, contractors and other contracting parties on ongoing projects with project scheduling, contract administration and other commercial support services. His experience has spanned a variety of projects including highways, bridges, light rail transit, hospitals, airports, mines, oil refineries and hydroelectric generating stations.

Prior to joining FTI Consulting, Mr Al-Ahmad spent eight years at a boutique firm offering dispute resolution services to the Canadian construction industry. Mr Al-Ahmad earned a Bachelor of Civil Engineering with a specialisation in civil infrastructure from Concordia University and a Master of Business Administration with a concentration in finance from McGill University. He is a professional engineer in the provinces of Ontario and Quebec and is certified as a project management professional by the Project Management Institute. He is fluent in English and French.

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**WWL says:** *Ali Al-Ahmad has built a sterling construction expert practice, which fuses on delay and damages analyses across a variety of project types.*



**Taylor Carson**  
Kroll

Taylor Carson is a delay and quantum expert with over 15 years of construction industry experience including structural engineering and project management. Taylor's experience includes scheduling analysis, quantum assessment, design, contract administration and consulting on large social and civil infrastructure projects, including airports, commercial and residential developments, high-rise buildings, hospitals, rail facilities and transit infrastructure.

Taylor specialises in both delay and quantum expert services and has been appointed as quantum expert in an ICC Arbitration. He has also assisted appointed experts on a range of construction and engineering disputes on matters of delay, scheduling, and quantum management. Taylor has led the delivery of expert reports for multiple methods of dispute resolution including ICC arbitration, LCIA arbitration and adjudication.

Taylor commenced his career as a structural engineer designing large residential and institutional buildings in North America, the Middle East and Europe. As a project manager, his experience spanned the whole project life cycle, including contract preparation and administration, design, procurement, construction and facilities management. In a project management role, he has managed the procurement and delivery of large transit projects, as well as major building restoration projects.

Taylor is a Certified Project Management Professional (PMP) and a licensed professional engineer in Ontario (P.Eng., Ontario).

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**WWL says:** *Taylor Carson enjoys considerable acclaim from peers, who say he pays "exceptional attention to detail, is pragmatic and very easy to deal with".*

## England



**Manoj Bahl**  
FTI Consulting

Manoj Bahl is a managing director in the construction solutions practice of FTI Consulting. He is an accredited expert witness and specialises in planning and programming matters associated with delay and disruption disputes.

He is a member of the Institution of Civil Engineering, the Chartered Institute of Building, the Chartered Institute of Arbitrators and the Academy of Experts. He has 20 years' experience in consulting, contracting, claims/disputes and expert witness matters. He also holds masters' degrees in civil and building engineering and construction law and dispute resolution.

Manoj is skilled in establishing, maintaining and reviewing construction programmes and project control structures, having worked on complex, high-value civil engineering and building projects in the UK and internationally.

His industry experience includes the private and public sectors, and involvement in several PPP/PFI schemes. These projects have included residential/leisure/commercial building (new build, refurbishment, super-prime fit-out, hotels, health-care, data centres and M&E), infrastructure (rail, airports, power, utilities and highways) and offshore (deep sea pipelines and sub-surface apparatus).

As a forensic planning and delay specialist he is experienced in all prospective and retrospective critical path analysis techniques, and the production of supporting tabulation and written reports as part of an expert submission. He has been instructed as delay expert on a number of occasions, with experience in producing written reports, joint statements and under cross-examination in litigation, ICC arbitration and adjudication proceedings.

Manoj is also regularly retained on live construction projects to advise a range of parties – by subcontractors/contractors to prepare extension of time submissions, and by clients to assess the validity of time claims received or for the levying of damages.

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**WWL says:** *Manoj Bahl receives widespread endorsements for his knowledge of building and infrastructure projects, while sources describe him as being "exceptional in adjudications".*



**Mehmet Bircan**  
Kroll

Mehmet Bircan is a civil engineer who specialises in construction programming and forensic delay analysis with over 15 years of experience in the construction industry.

Mehmet has practised forensic delay analysis and assessed programming, delay, and disruption matters on a wide range of projects including major hospitals, laboratories, office and residential buildings, motorway, and airports in the Middle East, Australia, and the UK.

Mehmet is regularly appointed as the delay expert in construction disputes including a complex health care facility, an advanced physics laboratory and a multi-storey student accommodation project in the UK, and he has served multiple reports during adjudication proceedings. He has also prepared expert reports and given oral evidence as part of several adjudications for a complex medical laboratory project.

Previously, Mehmet gained extensive experience by taking part in international infrastructure projects including on-site working experience. His experience includes various aspects of a project cycle from initiation to completion through tendering, procurement, claims and contract management, and dispute resolution.

While gaining the above experience, Mehmet took on a variety of key roles, which included serving as an arbitration team member assisting legal counsels and delay experts for international arbitration cases.

Mehmet holds MSc degrees in Construction Management from University of Reading and in Geotechnical Engineering from Middle East Technical University. He also holds a minor degree in Geographical Information Systems and Remote Sensing (GIS/RS). He is fluent in both Turkish and English.

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**WWL says:** *"Mehmet Bircan is highly skilled at distilling complex delay analysis into a clear and precise report." He is an industry expert with over 15 years of experience working on airport, hospital, medical laboratory and residential building construction projects.*



**Helen Collie**

HKA

Helen Collie is a structural engineer with 15 years of construction industry experience. She has been appointed as a technical expert on more than ten occasions and has assisted named experts numerous times.

Helen has produced, or supported the production of, reports for claims regarding property insurance payments for earthquake and fire damage, issues of design liability and professional negligence for large sports and infrastructure projects, alleged poor workmanship, and materials and specifications defects. She has been cross-examined in arbitration and is experienced in litigation support.

Helen has a background in the design and coordination of arts, education, healthcare and commercial structures. Her experience spans the commercial building design arena from high rise concrete structures in the Middle East, to adaptive reuse of existing London building stock, to complex steelwork arrangements.

Helen later specialised in forensic engineering work covering subject matter from structural steelwork and connections, reinforced concrete design and defects, through to water leakages and cause and origin assessments. Time spent in New Zealand following the Christchurch earthquake gave her valuable experience in seismic damage and remedial works investigations.

Helen is a Chartered Engineer with a master's in construction law and dispute resolution. She is a member of the Institution of Structural Engineers and the Institution of Civil Engineers, a practising member of the Academy of Experts and has completed the Legal Experience Training advanced professional award in expert witness evidence (LETAPAEWE) and Bond Solon's witness familiarisation training. Clients refer to Helen as "knowledgeable, accurate, reasonable and helpful" and a "very credible witness".

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**WWL says:** Helen Collie's "attention to detail, personable approach and willingness to go the extra mile" makes her a favourite among clients.



**Tom Francis**

Ankura

Tom Francis is a managing director at Ankura based in London. He has over 22 years of experience in project planning and delay analysis. Tom has worked for both contractors and clients on major infrastructure projects and disputes in the UK, Europe, and Middle East.

Tom developed his technical skills as a site engineer. He has worked across the process, building, and civil engineering sectors in both a project planning and expert witness capacity. Tom has worked with leading legal teams in negotiation, adjudication, arbitration, and litigation proceedings.

Tom's building experience includes: delay expert to a multi-party dispute related to a complex refurbishment in the Technology and Construction Court (TCC); delay expert for the employer of a high-rise cladding refurbishment project for a £10 million extension of time and liquidated damages counter claim; delay expert for the employer in relation to a £7 million school project extension of time and liquidated damages counterclaim; delay expert for the employer of a residential project in relation to an extension of time and liquidated damages £10 million counter claim; delay expert for the employer relating to a professional £2.5 million negligence claim against a structural engineer in an office development project; delay expert for the contractor relating to a hotel refurbishment dispute of £17; and delay expert for the contractor on a hotel project relating to a £8 million extension of time and delays, upstream and downstream dispute.

Tom's infrastructure experience includes: delay expert for the employer of a highway project relating to extension of time claims worth £7 million; appointed delay expert relating to a professional negligence claim against a structural engineer in a water treatment plant; delay expert appointed by the contractor relating to extension to the completion date associated with a series of compensation events on a gas pipeline; a delay analyst for the contractor on a subsea gas line dispute worth €50 million; and delay expert appointment by the contractor on a £4 million delay dispute relating to a floating roof storage tank.

In addition to his delay experience, Tom has worked in a project planning / project controls capacity on major infrastructure projects including a pharmaceutical site in Belgium, airports in England and Ireland, as well as a stadium in England.

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**WWL says:** Tom Francis is "pragmatic and sensible". He "turns high quality work around quickly" and is "able to rely on real life project experience rather than just applying theoretical analysis in a vacuum".

## England



**Martin Hicks**  
HKA

Martin Hicks is a construction planner and delay analyst with over 21 years of experience in the construction industry. His experience includes retrospective delay analysis and dispute resolution on large construction and infrastructure projects, as well as encompassing live project programme management, design and construction management, design and build contracting, and value engineering.

Martin has acted as an expert witness, prepared expert witness reports, given oral expert testimony and provided strategic advice to solicitors and counsel on various time-related disputes. Within this capacity, he has assisted clients by maintaining live construction programmes and analysing complex construction delays.

Martin has worked with owners and contractors from all over the world in relation to construction programming and contract disputes and claims. His diverse project portfolio includes airports, underground railway transportation, commercial and residential developments, jetties and moorings, leisure facilities, naval bases and power projects.

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**WWL says:** *Martin Hicks wins praise from market commentators for his ability to quickly grasp details in cases and "to look and think outside of the box while keeping it in the context of the case".*



**John Jones**  
HKA

John is a chartered quantity surveyor with over 20 years of construction and engineering industry experience. He has a background of working for both subcontractors and main contractors and has acted as independent quantum expert on over 35 occasions, and has experience of being cross-examined in formal proceedings.

John's industry experience includes major civil engineering and highway works, rail infrastructure projects, oil and gas, industrial and process plants, health facilities and power generation projects. He has managed commercial teams on large-scale projects and has a wide breadth of contractual experience ranging from FIDIC, GC/Works, ICE, IChemE, JCT and NEC3/4 to various bespoke PFI and PPP forms. John specialises in final account preparation, claims management, dispute avoidance and dispute resolution. He is regularly appointed to prepare or independently assess claims for disruption and prolongation.

John has significant experience in the preparation of expert reports and has been engaged as single and joint party-appointed expert by instructing solicitors to produce expert witness reports on quantum matters in UK litigation, arbitration and adjudication. He is a practising member of the Academy of Experts, a fellow of the Royal Institution of Chartered Surveyors and a member of the Chartered Institute of Arbitrators. He holds a Master of Laws degree (LLM) in construction law and an Edexcel Advanced Professional Award in Expert Witness Evidence.

John is highly regarded by his clients, one of whom refers to his ability as being "significantly beyond his age", adding: "He always approaches his work calmly, with maturity and confidence, without being arrogant or pompous. I consider this differentiates him from many other experts. I personally have not instructed any other expert consistently in the way I instruct John."

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**WWL says:** *John Jones excels in the construction market, thanks to his "clarity of thought, strong analysis" and stellar reports.*



**Petros Karalis**  
Kroll

Petros Karalis, senior director at Kroll, is a civil engineer and project manager specialising in forensic construction programming and delay analysis with over 15 years of experience in the construction industry.

Petros has practised forensic delay analysis and assessed programming, delay and disruption matters on a wide range of projects including major roads, railways, airports, desalination plants, water treatment plants, power plants, commercial and residential developments and laboratories, in the Middle East, North Africa, Central Asia, South America, Europe and the UK.

Previously, Petros gained extensive experience as an engineer in consultancy and contractor environments for a number of commercial, industrial, infrastructure and residential projects, with broad in-office and on-site experience in the construction industry. This mix of experience has developed him into a practical engineer, with an understanding of a wide range of design and construction issues. Petros has also worked extensively as part of project management teams providing services throughout a project's whole life-cycle or on stand-alone phases of project developments.

Petros holds a BSc in Civil Engineering from the University of Patras, Greece and an MSc in Construction Project Management from the University of Manchester, UK. He is fluent in both English and Greek.

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**WWL says:** *Petros Karalis is a "very good expert with a lot of experience on delay analysis". "He is a pleasure to work with. He consistently provides impressive insight into the issues at hand and has a rare ability to communicate complex concepts in a clear and concise manner."*





**Haris Katostaras**  
HKA

Haris Katostaras is a Chartered Civil Engineer with over 16 years of experience in the construction and consultancy industries. He has been appointed as a delay expert on five occasions and assisted the named expert numerous times.

Haris has acted as an independent delay expert in adjudication and litigation (Technology and Construction Court) and has assisted the appointed experts in disputes related to buildings, infrastructure, shipbuilding and energy projects. Haris has experience in adjudication, arbitration, mediation and litigation procedures.

Haris has worked in general contracting for one of the largest contractors in the Middle East. He has also been involved in disputes for major and iconic projects throughout North America, the UK, Europe, Africa, the Middle East and Asia, including hospitals, rail projects, power stations, residential buildings, oil tank farms and refineries with disputed sums in excess of US\$ 2 billion.

Haris has extensive experience in critical path analysis techniques and specialises in delivering delay analysis and construction risk management to support clients in disputed matters. He has particular expertise in hospital projects, having worked on both live projects and significant disputes.

Haris holds a master's in construction management and an MBA. He is a member of the American Association of Cost Engineers and an associate of the Chartered Institute of Arbitrators and the Academy of Experts. He is fluent in both English and Greek and has completed an advanced professional award in expert witness evidence.

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**WWL says:** *Peers and clients commend Haris Katostaras for his "significant experience and attention to detail".*



**Sue Kim**  
HKA

Sue is a Chartered Quantity Surveyor (UK-trained), a qualified architectural engineer (South Korea-trained) and a non-practising barrister with 20 years of experience in the engineering and construction industries.

Sue has acted as a court-appointed, single joint quantity surveying expert (SJE) and a party appointed quantum expert in litigation, arbitration, adjudication and mediation, acting on behalf of both employers and contractors. She has been part of a wider expert team, or the expert advisor, for disputes across varied buildings, rail, mining, nuclear power, LNG power and LNG pipeline projects.

Sue is an accredited expert witness with extensive hands-on project experience as a Chartered Quantity Surveyor. She has worked across the UK, Europe, Asia, Australia and the Middle East on projects with values up to US\$18 billion and disputed sums in excess of US\$2.5 billion.

Sue specialises in the evaluation of variations in dispute, disruption, prolongation, acceleration and evaluation at termination. She has worked with various standard and bespoke forms of construction contract, including NEC, ICE, ICC, FIDIC, EPC, JCT and AS.

Sue is widely qualified in construction and legal matters. She is a fellow of the Royal Institution of Chartered Surveyors (FRICS) and the Chartered Institute of Arbitrators (FCI Arb), a RICS and TAE accredited expert witness, a practising member of the Academy of Experts (MAE), the Honourable Society of the Middle Temple, the Worshipful Company of Arbitrators and the Society of Construction Law. She is also on a list of arbitrators for the Korean Commercial Arbitration Board (KCAB) International and the Chartered Institute of Arbitrators (Business Arbitration Scheme).

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**WWL says:** *Sue Kim receives widespread acclaim for her "excellent command of her skillset", which comprises a "practical mind and a proactive approach" that appeals to tribunals.*



**Gareth McDermott**  
Secretariat

Gareth McDermott is a Director with Secretariat. He is a Chartered Quantity Surveyor with over 16 years' experience of major international construction and engineering projects across various sectors. His experience embraces projects worldwide, including Ireland, UK, mainland Europe, the Middle East, South America, Asia and Africa and his project experience spans across many sectors including building, civil engineering and infrastructure projects, off-shore oil and gas facilities, marine and process works all of which range in size and complexity. Mr. McDermott specialises in dispute resolution, forensic investigation of quantum claims and he provides advice and opinion on matters concerning variations, defective works, delay, acceleration, disruption, termination, costs to complete and final accounts. Mr. McDermott has been appointed quantum expert on a number of matters in litigation, adjudication and mediation proceedings and has been lead assistant to the quantum expert on several major international disputes in arbitration. Mr. McDermott is a member of the Royal Institute of Chartered Surveyors and a Member of the Chartered Institute of Arbitrators. He holds a BSc (Hons) in Quantity Surveying, a Bachelor of Laws LLB (Hons) and a Graduate Diploma in Law (GDL).

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**WWL says:** *Gareth McDermott impresses peers with his "hard-working and diligent" practice that enables him to effortlessly "grasp every detail in complex issues" and present them in an accessible form.*

## England



**Kevin McIver**  
J.S. Held

Kevin McIver is a Quantum Expert and Director at J.S. Held based in London. Kevin has recently been appointed both as single joint expert, and party-appointed expert, in matters relating to quantum disputes on construction and civil engineering projects. He has given written and oral evidence in the Technology and ion Court and adjudication hearings. Kevin also provides quantum support in complex high value arbitration and litigation proceedings.

Kevin regularly produces independent quantum evidence in international arbitration in a wide range of sectors including civil engineering, processing, oil and gas, marine and buildings. In the UK, Kevin has a wide range of experience in high-end residential schemes, commercial, highways and health projects.

Kevin is a Chartered Quantity Surveyor, and a Member of the Chartered Institute of Arbitrators. Kevin holds a MSc in Construction Law and Dispute Resolution from King's College London, and a BSc in Commercial Management and Quantity Surveying from the University of Manchester.

Kevin's 15 years of experience in the construction industry spans both working in dispute resolution and as a quantity surveyor for a main contractor. He successfully managed the full range of sub-contractor packages from pre-construction through to agreement of final account, managing claims where necessary. He has experience in administration of JCT, NEC and bespoke forms of contract. His experience also includes work in pre-construction and estimating, furthering his ability to analyse contractor's tender and commercial submissions.

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**Margarita Papaioannou**  
Kroll

Margarita Papaioannou is a senior director in the Expert Services practice, based in the London office. She is a civil engineer and delay expert with more than 15 years of experience in the construction industry, specialising in forensic delay analysis, project advisory services and dispute resolution. She has extensive experience in providing expert opinion on programming matters, analysis of delay and entitlements to extensions of time on construction and engineering projects globally.

Margarita has provided advice to owners, engineers, subcontractors and contractors from the UK and internationally to consult on matters related to delay and disruption on a wide range of projects that includes commercial buildings, residential projects, airports, process and energy facilities and road and rail systems.

Margarita studied civil engineering at the National Technical University of Athens, Greece and holds an MS in project management from the University of Manchester.

Prior to joining Kroll, Margarita was a director at Blackrock Expert Services, which was acquired by Kroll in 2020.

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**WWL says:** According to market experts, "Margarita Papaioannou is a top-notch delay analyst and also has excellent presentation skills. She is very thorough and reliable."



**Hamzah Risheq**  
Kroll

Hamzah Risheq is a senior director in the Expert Services practice of Kroll, based in the Singapore office. He is a Chartered Mechanical Engineer with more than 10 years of combined experience in the oil and gas and construction dispute industries, and has assessed delay and been involved with the arbitral process on some of the largest energy projects in the world including facilities in Saudi Arabia, Kuwait, and Algeria.

Prior to joining Kroll, Hamzah was part of Blackrock Expert Services, which was acquired by Kroll in 2020.

Prior to starting his career in dispute resolution Hamzah acted as a senior pipeline engineer for Petrofac delivering a wide range of offshore and onshore oil & gas projects around the world and has acquired experience in in all stages of a project's life cycle, including Conceptual, FEED, Detailed Design, Construction, as well as Integrity Monitoring. He specialises in delay and disruption in technically challenging projects and has significant experience relating to the construction of oil & gas facilities.

Hamzah is now applying his project experience and theoretical knowledge to support expert witnesses within the area of delay analysis.

Hamzah holds a B.S. in mechanical engineering from Brunel University, and an MS in computational fluid dynamics from Imperial College. He is fluent in both English and Arabic.

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**WWL says:** Hamzah Al-Risheq receives high praise from market sources for "providing useful and insightful analysis on highly complex technical issues".



**Kaz Rozputynski**  
Kroll

Kaz Rozputynski is a director in the Expert Services practice at Kroll, based in the London office. He is an experienced project planner with over 20 years of experience in the construction and engineering industries. He specialises in expert services relating to programming and scheduling on a wide range of construction projects and has extensive experience in forensic planning and strategic project and construction advisory services.

Prior to joining Kroll, Kaz was an associate director at Blackrock Expert Services, which was acquired by Kroll in 2020.

Kaz's experience includes airports, commercial and residential building developments, highways, hospitals, major infrastructure projects, rail (underground and overground), fossil fuel and renewable energy power stations, retail, schools and highly serviced mechanical and electrical installations.

He has worked extensively on planning and programming assignments, providing advice to clients in relation to engineering and construction projects that have failed to meet time expectations, in particular the analysis of delay and disruption.

In addition to his expert planning capabilities, Kaz has project management experience, providing insight into the pitfalls that can exist in complex projects.

Kaz holds a B.S. in building surveying from the University of South Wales.

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**WWL says:** *Kaz Rozputynski is "diligent and his analysis is always robust", say peers, who also note that "his work possesses attention to detail and commerciality".*



**Ilke Sahin**  
Kroll

Ilke Sahin Goler is a senior director in the Expert Services practice, based in the London office. She is a civil engineer and delay analyst with over 18 years of experience in the contracting and consultancy industry on civil engineering and construction projects. She specializes in forensic construction programming and delay practices and has assisted appointed delay and programming experts on a wide range of projects including airports, commercial developments, highways, power stations, rail, refurbishment and transportation projects.

Prior to joining Kroll, Ilke was a director at Blackrock Expert Services, which was acquired by Kroll in 2020.

Ilke gained on-site experience as a civil engineer being involved in an extended range of commercial and contractual issues, including preparation and submission of extension of time claims, terminations and arbitrations, working primarily on road and infrastructure projects in the Middle East region. Subsequently, she acted as a member of the Lender's Technical Advisory Team for the technical due diligence and audits of a multibillion-dollar build-operate-transfer motorway project in Turkey.

Ilke holds a B.S. in civil engineering and a M.S. in construction law and dispute resolution from King's College London. She is fluent in English and Turkish.

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**WWL says:** *Ilke Sahin Goler is credited for her "fantastic command of the detail and confidently presenting complex concepts clearly".*



**Joseph Stewart**  
J.S. Held

Joseph is a chartered quantity surveyor experienced in the procurement and commercial management of construction contracts. He is a director within J.S. Held and supports their clients in helping to avoid, mitigate and resolve construction disputes.

During his career, Joseph has gained experience working in commercial and contract management positions within both consultancy and contractor organisations. His sector experience spans residential, retail, mixed-use, hotel, health, international aviation, land remediation, highways, bridges, oil & gas, energy from waste and conveyance pipelines. The knowledge gained from this experience provides Joseph with a broad understanding of construction and engineering operations, enabling Joseph to provide targeted advice tailored to his clients' specific needs.

Joseph specialises in the provision of commercial advice relating to construction disputes. This involves assisting his clients in negotiating complex commercial matters, compiling claims and preparing/settling final accounts.

Joseph is frequently appointed as an independent quantum expert and provides his clients and tribunals clear, unbiased advice regarding the valuation of construction and engineering advice. He has been instructed to provide reports in relation to mediation, adjudication and litigation proceedings. Joseph is also regularly involved in international arbitration proceedings during which he has considered the valuation of multi-billion-dollar claims.

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**WWL says:** *Joseph Stewart enjoys a stellar reputation on the market thanks to his impressive attention to detail and broad understanding of commercial matters affecting constructions.*

## England



**Mark Vaughan-Jones**  
Secretariat

Mark Vaughan-Jones is a director at Secretariat, based in the United Kingdom. Mark has almost 20 years of experience in the construction industry and specialises in providing delay analysis in helping to resolve complex construction disputes. He has provided delay analysis in the United Kingdom, Europe and Middle East for both employers and contractors on projects in a variety of sectors, including nuclear, oil and gas, highways, airports (terminal buildings and runways), wastewater, power and chemical plants. Mark has worked on some notable and high value disputes in adjudication, litigation and arbitration. His expertise in establishing fact-based claims analysis and forensic examination is well regarded by construction lawyers and clients and his dual-knowledge of programming and quantum (having previously been a chartered quantity surveyor) matters proves very useful to clients in certain instances.



**Khaleda Wheeler**  
Secretariat

Khaleda Wheeler is a director at Secretariat. As a chartered quantity surveyor, she has 15 years' experience in the construction industry and specialises in the provision of quantum analysis helping to resolve issues in complex construction projects. Prior to specialising in quantum analysis Ms Wheeler's experience as a practitioner was focused on large property and commercial projects working with major blue-chip companies delivering quantity surveying and cost and commercial management services. Ms Wheeler has been involved in disputes on a variety of building and civil engineering projects across many standard forms of construction contracts. She has worked on many projects that have been through formal dispute resolution procedures including statutory adjudication, arbitration and litigation in relation to large infrastructure projects in Europe, Central and South Asia, the Far East, Australia, Central America and the Middle East.

Ms Wheeler's experience spans numerous sectors including highways, airports, railways, buildings, hydropower plants and gas pipelines. Ms Wheeler is a Member of the Royal Institution of Chartered Surveyors, and holds; an MSc, Construction Law and Dispute Resolution (passed with Distinction); an MA, Property Development and Construction (RICS accredited); and a BA (Hons), International Relations with History.

## France



**Louk Korovesis**  
Kroll

Louk Korovesis, senior director at Kroll, is a chartered mechanical engineer and project management professional specialising in forensic construction programming and project management, with over 12 years' construction and consulting experience. He has significant experience in dispute resolution and has prepared numerous expert reports on international arbitration and adjudication matters.

Louk has extensive expertise in mechanical engineering and project management, particularly relating to international energy projects. Prior to becoming an expert, Louk worked across the globe on combined and open-cycle power plants utilising both oil and natural gas. He also worked with project management teams providing services throughout a project's life cycle, as well as on stand-alone phases of project developments, in Europe, Africa and Asia.

Louk's consulting experience covers a wide variety of construction projects, including oil and gas, industrial and processing facilities, hospitals, airports, energy, infrastructure projects, commercial buildings, mining, and floating production, storage and offloading (FPSO) facilities.

Louk holds a BSc and an MSc in mechanical engineering from National Technical University of Athens, Greece, a diploma in international construction contracts from Pantheon ASSAS University in Paris, France, he is a certified project manager and his professional memberships include the Technical Chambers of Greece and the UK, and the Chartered Institute of Arbitrators. Louk is fluent in English and Greek and also works in French and Spanish.

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**WWL says:** *The "fantastic" Mark Vaughan-Jones comes highly recommended by peers for his "professional approach" and profound expertise in quantum and programming matters across the construction sector.*

**WWL says:** *Khaleda Wheeler is appreciated for her ability to "produce accurate, comprehensive and detailed reports under tight deadlines" in "factually complicated cases".*

**WWL says:** *Loukianos Korovesis possesses "very good analytical skills." He specialises in forensic construction programming and project management.*

## Saudi Arabia



**Nader Emile**  
HKA

Nader Emile is a legally qualified civil engineer with 21 years' experience in the construction and engineering industries. He has extensive experience in project management, planning and analysis of extension of time (EOT) claims.

Nader provides claims consulting and dispute resolution services, including planning advice, forensic delay analysis and arbitration support on a wide range of projects across the Middle East and North Africa. He has been both party and tribunal appointed as an expert witness in matters of project delay and has provided oral testimony in formal proceedings, as well as preparing expert reports.

Nader's experience portfolio includes many prestigious projects including retail malls, residential/office buildings, hotels, universities, airports, railways, power stations and oil & gas installations. He previously worked as a senior project planner for internationally renowned contractors on a variety of large and complex projects.

Nader has a proven ability to apply sophisticated scheduling and delay analysis techniques and has experience with a wide range of programmes and planning software used to manage construction projects. He is also familiar with many standard forms of contract, the Society of Construction Law (SCL) Delay & Disruption Protocol, the American Association of Cost Engineers' (AACE) recommended practices for forensic scheduling and the Saudi Government Tenders & Procurement Law and its implementing regulations.

Nader holds qualifications in construction engineering (BSc), project management (PMP), business administration (MBA), construction law and arbitration (LLM) and contracts and claims (PGDip). He is fluent in Arabic, English and French and is a member of the Chartered Institute of Arbitrators (MCIArb), the Society of Construction Law, the Saudi Council of Engineers and the Egyptian Syndicate of Engineers. He is also an Accredited Expert Witness with the Royal Institution of Chartered Surveyors (RICS) and has obtained his certificate in Independent Expert Determination.

Nader delivers training and lectures regarding planning and scheduling techniques, the preparation of complex EOT claims and different delay analysis methodologies. His article, "The Causal Link and the Dark Art in Delay Claims" was published in the *Construction Law Journal* in September 2021.

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**WWL says:** *Nader Emile is commended as being "proactive" with the ability to find "creative solutions to problems faced in negotiating delay matters".*

## Singapore



**Andrei Soltan**  
Berkeley Research Group

Andrei is an engineer with almost 12 years of construction and civil engineering experience. He has been appointed as a delay expert and has acted as lead assistant to the named expert on 12 occasions.

Andrei specialises in a wide range of analysis techniques including time impact, impacted as-planned, as-planned versus as-built and retrospective longest path. He provides clarity and focus for clients in the identification of periods of critical and near critical delay on the projects and the potential causes of those delays. Andrei has supported clients for projects with values up to US\$1.3 billion and disputed values in excess of US\$800 million.

Andrei has been cross-examined in the International Chamber of Commerce (ICC) International Court of Arbitration, including giving concurrent evidence (hot tubbing). He also assists in the production of expert reports and delay analysis for varied disputes and is experienced in presenting to adjudication proceedings (Dispute Adjudication Boards).

Andrei is a practising member of The Academy of Experts, member of the Association for the Advancement of Cost Engineering (AACE International) and the Society of Construction Law. He holds a five-year diploma (master's degree equivalent) in engineering and management of technological systems. Andrei has also completed an advanced professional award in expert witness evidence (LETAPAEWE), accredited by Legal Experience Training, UK.

**Continued overleaf**

## Singapore

### Andrei Soltan (cont.)

Andrei has a background in quality management and health and safety; including expertise in management systems and compliance with design supervision and execution of works contracts. He has worked as a planner and delay analyst for both contracting and consulting companies on projects ranging from infrastructure and industrial to technology and residential buildings and energy projects.

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**WWL says:** *Andrei Soltan is singled out by market sources as "a true expert in the delay analysis field" thanks to his "excellent analytical skills" and "clear and logical thinking".*

## Spain



### Javier Sánchez Llopes *Diales Expert Witness Services*

Javier has a strong background in project management, contracts, claims management and dispute resolution with extensive international experience on construction and engineering projects having held various project and contract management positions for international infrastructure and energy contractors.

Javier provides Expert services, including preparing expert reports and acting as ExpertWitness in relation to quantum issues, having been appointed as lead Expert Witness on multiple occasions under various rules of arbitration including ICC, UNCITRAL and SCC.

Javier has provided oral testimony and been cross-examined. He has also participated in statutory Adjudications in UK and in mediation processes advising and negotiating on behalf of a party.

Javier is the former President of the Spanish Society of Construction Law and currently acts as committee Vice-Chair of the FIDIC Capacity Building Committee.

He is also recognised as a Future Leader in the areas of "Experts – Construction –Quantum and Delay" 2020 and "Arbitration Experts" 2021 by the prestigious legal publication Who's Who Legal.

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**WWL says:** *Javier Sanchez Llopes earns widespread plaudits from international sources who commend his impressive work providing expert testimony in complex construction disputes.*

## United Arab Emirates



### Manus Bradley *Secretariat*

Manus is an experienced project engineer and project scheduler with over 19 years of experience in large-scale construction and engineering projects. He has been appointed as a delay expert on six occasions.

Manus has experience in the development of project schedules for pre-construction and construction phases. He has worked across a variety of project sectors including rail, buildings, oil and gas, power, nuclear, and large-scale infrastructure projects for both contractor and client organisations.

Manus advises on planning and programming issues and acts as an expert adviser and expert witness in matters concerning project delay, disruption and acceleration. He has undertaken delay analysis on major construction and engineering projects in Africa, Europe and the Middle East.

Manus has been instructed as an expert witness for both claimant and respondent in arbitration and adjudication proceedings. He has given expert evidence to arbitral tribunals including cross-examination by Queen's Counsel and concurrent cross-examination (hot-tubbing).

Manus is qualified in both engineering and construction law and holds a master's in quantity surveying and commercial management. He is a member of the Chartered Institute of Arbitrators and a practising member of the Academy of Experts.

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**WWL says:** *Manus Bradley combines his "keen eye for detail" with his ability to "condense the knowledge of complex cases into understandable language", producing "a very practical delay analysis".*



**Conrad Bromley**  
Secretariat

Conrad Bromley is a chartered quantity surveyor, chartered construction manager, RICS accredited expert witness, and RICS accredited mediator with over 20 years' experience in construction and engineering projects internationally.

He is a managing director with Secretariat and specialises in matters of quantity surveying practice including the valuation of damages, disruption and loss of productivity, variations, defects, and claims for acceleration and mitigation.

Conrad holds an LLM in construction law & arbitration, a BSc (Hons) degree in quantity surveying, a post-graduate diploma in law, and a diploma in international arbitration. He is a fellow of the Chartered Institute of Arbitrators (FCIArb), a member of the Royal Institution of Chartered Surveyors (MRICS), a Member of the Chartered Institute of Building (MCIQB), and a practicing Member of the Academy of Experts (MAE).

He is also honorary treasurer of the UAE Branch of the Chartered Institute of Arbitrators and an occasional arbitrator. Conrad is an arbitrator panel member for ABTA, the DIFC-LCIA, and the Chartered Institute of Arbitrators 'Business Arbitration Scheme'. To date, he has been appointed by DIFC-LCIA as a Tribunal member and ABTA as sole arbitrator on more than 30 occasions.

He is viewed as a highly competent expert by clients and peers alike and is said to consistently produce robust analysis.

Conrad has been appointed as expert witness and expert adviser in adjudication, arbitration, and litigation. He acts as an expert witness in quantum and has been instructed more than a dozen times as a party appointed expert witness on projects up to US\$ 5 billion in value, and disputes in excess of US\$ 350 million. He has testified on several occasions, giving oral testimony in traditional cross-examination as well as concurrent evidence ('hot-tubbing') in arbitration, DAB and DRB proceedings.



**Igor Corelj**  
HKA

Igor Corelj is a Chartered Quantity Surveyor and structural engineer with over 15 years of international construction industry experience. He has acted as a quantum expert six times and has assisted the named expert on numerous occasions.

Igor has been appointed by the main contractor on multiple residential and commercial building project disputes across the Middle East and relating to the termination of an EPC contract for a power station in the UAE, with disputed values in excess of \$130 million. He has also assisted on numerous complex engineering and construction arbitration matters with disputed values of up to \$2 billion, including attendance at multiple hearings.

Igor's experience includes on-site contracting, commercial management of large infrastructure projects at head office level, and consultancy services at all stages and aspects of the project life-cycle. He has been based in the Middle East since 2009, successfully leading large multidisciplinary teams and working across the whole supply chain, giving him a thorough insight into the diversity of contractual arrangements and the issues arising out of them.

Igor's expertise includes valuation of defects, variations, delay and disruption, and termination. He combines detailed technical knowledge, international commercial management experience and an awareness of legal issues to clearly articulate methodical explanations of key issues. He has acted as an expert under both DIAC and UNCITRAL rules.

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**WWL says:** *Conrad Bromley "is diligent and thorough in his work and possesses vast experience in construction-related disputes in the Middle East". His "keen eye for detail and ability to assimilate mass volumes of information within tight turnaround time" are further heralded.*

**Continued overleaf**

## United Arab Emirates



**John Fletcher**  
*Kroll*

### Igor Corelj (cont.)

Igor is a member of the Royal Institution of Chartered Surveyors (RICS), the Chartered Institute of Arbitrators and the Chartered Institution of Highways and Transportation. He is an RICS accredited mediator, an RICS counsellor and sits as an RICS assessor in Dubai. Igor holds a degree in structural engineering, a diploma in international contract management and a master's in construction law and dispute resolution. He is also a committee member and acts as a membership secretary of the Society of Construction Law (Gulf).

John Fletcher is a mechanical engineering professional, expert adviser and delay analyst with over 10 years' experience in the design, construction, analysis and management of major projects throughout Europe, the Middle East and Australia. He has significant experience in the forensic analysis of delay, having been appointed as an independent expert on programming and delay matters, and has submitted written evidence in mediation, adjudication and international arbitration proceedings.

John's in-depth understanding of mechanical systems, project management and programming, coupled with multidisciplinary design and engineering experience, has allowed him to work across a broad range of projects that include airport terminals, landmark skyscrapers, mixed-use developments, industrial manufacturing facilities, oil pipelines, power and desalination plants and rail systems.

Prior to specialising in the field of expert advice, John gained experience in the construction industry in both pre- and post-contract environments. He has performed design consultancy for projects including commercial property developments, defence projects and fuel farms. Additionally, John has worked in design review roles in the construction of large buildings and redevelopments, and has been appointed to provide strategic development management, project management and programme management advisory services on major capital investment projects/programmes.

John holds a BEng in mechanical engineering from the University of Tasmania, Australia.

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**Craig Gibson**  
*Berkeley Research Group*

A Chartered Quantity Surveyor and member of the Royal Institution of Chartered Surveyors (RICS), Chartered Institute of Arbitrators and Society of Construction Law, he has 14 years of commercial management and construction disputes experience.

Mr. Gibson has been appointed, has testified and has been cross-examined by leading Queen's Counsel (QC) as a quantum expert in Dubai International Arbitration Centre proceedings. He also has acted as a party representative to dispute adjudication boards (under the auspices of the International Chamber of Commerce) in the Gulf Cooperation Council (GCC) on complex matters.

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**WWL says:** Igor Corelj is applauded as "quite simply a true expert" who receives praise for his "ability to process vast amounts of data" and present it in a concise manner.

**WWL says:** John Fletcher is "a thorough and straightforward delay expert" who handles complex materials deftly.

**WWL says:** Impressed sources comment that Craig Gibson is "one of the best experts I have seen cross-examined" in construction disputes.



## USA • California



**Daniel Jackson**  
HKA

Daniel Jackson is a Chartered Quantity Surveyor and RICS Accredited Expert Witness with almost 20 years of experience in the construction and engineering industries. He has been appointed as a quantum expert on numerous occasions and has also assisted the named expert.

Daniel has acted on behalf of parties for disputed sums of up to US\$400 million, and for projects valued up to US\$15 billion. He has been cross examined in international arbitration and has acted in a number of high-profile matters. Daniel has been involved in over 35 disputes in varying capacities within the buildings, oil and gas, power and infrastructure sectors. His recent appointments include a US\$12 billion disputed rail project and a US\$15 billion coal-fired power plant. He has also provided quantum expert opinion, dispute resolution services and independent expert determinations of contractual and quantum disputes.

Daniel has experience of delivering a full range of pre- and post-contract quantity surveying services for leading main contractors. As a consultant, he has led teams on a number of technically challenging appointments, involving complex engineering disputes, on some of the world's largest airports, oil refineries and power projects. Daniel has worked for and on behalf of clients in over 14 countries across five continents.

Daniel's expertise includes matters of quantity surveying, valuation of damages, cost-based claims and disruption claims, assessment of variations – including MEP, and establishing quantum principles. He has become especially accustomed with the attribution of prolongation costs pertaining to large, complex engineering projects.

Daniel's expert work is highly rated by clients and tribunals alike with recent comments including: "The Tribunal holds that the evaluation of the Claimant's Expert is not only meticulous but also does not suffer from any palpable infirmity". He holds a degree in quantity surveying and construction cost management, an LLM in construction law and arbitration and an LLB honours law degree. He is also a fellow of the Chartered Institute of Arbitrators and a member of the Royal Institution of Chartered Surveyors.



**Daniel Kwon**  
HKA

Daniel is a partner at HKA with 20 years of construction industry experience. His engineering background and on-site experience working for a general contractor, coupled with both claims and management consultancy experience, provides a strong basis for his roles as both an expert in delay and technical disciplines, as well as his service providing strategic advice to the construction industry.

Daniel has acted as an expert witness and expert assistant, providing reports and presentations in support of settlement negotiations, mediation, deposition, arbitration, and trial. He has testified in deposition, mediation and arbitration and has completed various expert witness training programmes with the American Bar Association (ABA) and SEAK.

Daniel has identified, prepared and defended claims across a wide range of industries, focused on schedule delay, lost productivity, contractor performance and standard of care, acceleration, and assessment of claims recoverability. He has prepared as-planned and baselines schedules, created extensive as-built schedules from historical data, served as a contemporaneous project scheduler, performed construction cost assessments, and estimates for replacement construction.

Daniel's project experience includes serving as an on-site scheduler, project management of a US\$10 million presidential library addition, and estimating duties on bids in excess of US\$100 million. He has also served as a management consultant, delivering project evaluations, policy and procedure guidance, and cost assessments/audits. He has provided services on mega-projects valued at more than US\$20 billion in the oil and gas, nuclear, hospitality, mining, pharmaceutical and life sciences, and construction industries.

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**WWL says:** *Daniel Jackson is a greatly appreciated expert who wins praise for his diligence as a quantum expert and his specialist knowledge in infrastructure matters.*

**Continued overleaf**

USA • California

Georgia



**Daniel Kwon (cont.)**

Daniel is a professional engineer in the state of California. He holds a bachelors and master's degree in civil engineering from Stanford University, and the University of California, Los Angeles, respectively. He has presented to the Los Angeles Bar Association on the topic of 'Structural Engineering 101 for Lawyers' and has written for the ABA Construction Accounting publication regarding 'Pricing of Construction Claims'.

**Kelsey Bishop**

Secretariat

Ms Bishop is an associate director at Secretariat based in Atlanta. Secretariat specialises in providing independent expert advice on construction projects in the areas of programming and scheduling (delay and disruption), contract review, cost and damages, and productivity and inefficiency.

Ms Bishop has eight years of experience in the construction industry specialising in the areas of dispute resolution, delay analyses, scheduling, claims, project controls, as well as construction and project management. In addition, she has experience in reviewing and analysing the feasibility and technical requirements of schedule updates. Ms Bishop has consulted on many complex construction projects throughout the world. She has provided services to owners and contractors across a wide range of projects including oil refineries, airports, bridges, mining facilities, water treatment plants, transportation, data centres, government buildings, commercial and high-rise residential buildings.

Ms Bishop received a BS in building construction from the Georgia Institute of Technology.

**Jonathan Haag**

Lighthouse Consulting Group

Jonathan Haag is an expert in advising clients in the engineering and construction industry, with particular focus on significant projects in the mining, oil and gas, and infrastructure sectors. His professional career has been dedicated to executing large engineering and construction projects and assisting with the resolution of related disputes. He has been involved with projects around the world, including North and South America, Central Asia, the Middle East and Africa.

Mr Haag has provided expert analysis and consultation related to schedule delay, quantum and project execution on numerous considerable disputes related to construction mega-projects. He has testified in ICC and ad hoc arbitration procedures as related to schedule delay and quantum issues. Mr. Haag's experience has included proceedings in the United States and Canada, as well as international arbitration venues, typically related to large projects in the mining, oil and gas, and infrastructure sectors. He also advises clients as related to commercial and residential buildings, power generation, pipeline, airport and other industrial projects.

Additionally, Mr Haag routinely advises clients during the planning for execution of major capital projects. Mr Haag provides guidance and leadership on project cost, schedule and commercial management, as well as overall project management. Having actively executed these roles for various large, international construction projects, he bring his "real-world" project experience to his expert mandates.

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**WWL says:** Daniel Kwon is commended for his adept ability to "analyse complicated construction matters" and present complex issues in a concise manner.

**WWL says:** Kelsey Bishop is "an absolute pleasure to work with", with commentators adding, "She is very organised, talented and gets straight to the heart of the issues presented to her."

## New Jersey



**Chris Brindisi**  
Secretariat

Mr Haag has a degree in building construction from the Georgia Institute of Technology, is a chartered member of the Royal Institution of Chartered Surveyors, and has been certified by AACE International as a cost control professional and planning and scheduling professional and by the Project Management Institute as a project management professional. He is involved in various construction and law organisations in the United States and regularly provides thought leadership as related to project execution and related disputes.

Christopher Brindisi is a managing director with Secretariat and is based near Philadelphia, Pennsylvania, USA. He has more than 15 years of experience in the construction industry, specialising in the provision of consulting services in the areas of programming, delay, and disruption. He has consulted on several complex multimillion-dollar construction projects throughout the world involving issues related to construction planning, programming, project delays, and related productivity impacts. Christopher has provided these services across a wide range of projects, including refineries, processing plants, airports, stadiums, power plants, schools, infrastructure works and government facilities. His experience includes the review and analysis of planned and as-built schedules, and the determination of delay impacts and acceleration. In addition, he has familiarity with disruption and productivity-related analyses, issue analyses, and assisting with the resolution other claims and disputes related problems.

## New York



**Edward Federico**  
HKA

Edward is a delay and quantum expert with over 20 years of experience in the construction and engineering industries. His experience includes investigation and resolution of complex business disputes, primarily related to construction and government contract projects. Edward has testified in federal court, delivered sworn depositions, and presented damage analyses in mediation proceedings and settlement negotiations.

Edward's experience includes clients or projects based in Europe, Asia and North America. He has worked on a variety of project types within the construction and engineering industries, including airports, buildings, casinos, industrial facilities, hospitals, sports and entertainment arenas, oil and gas, infrastructure, and transportation.

Edward has consulted on behalf of project owners, construction contractors, insurance companies, the US government, and government contractors. He is proficient in claims analysis, delay impact analysis and financial analysis including those related to delay, disruption, acceleration and productivity. He has also provided project monitoring and management services for clients, as well as project closeout, financial and contractual due diligence, and insurance claim support for policies including errors and omissions, and Subguard®. Further to this, he has performed civil and structural design for malls, airport terminals, train stations, churches and residential homes, and has worked with the US Federal Emergency Management Agency (FEMA) performing inspection of damaged structures and retrofit design.

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**WWL says:** *Jonathan Haag is an accomplished expert in delays and damages on construction projects, praised by commentators for being "responsive and attentive to detail".*

**WWL says:** *Chris Brindisi is "well respected" by peers who highlight his "top-notch writing skills" in delay and scheduling matters.*

**Continued overleaf**

USA • New York

Edward Federico (cont.)

Edward holds a B.S. in Civil Engineering and is a Certified Fraud Examiner (CFE) and Certified Fundamental Engineer (FE). Some of the organisations that he is a member of include the American Bar Association (ABA), the Association for the Advancement of Cost Engineering (AACE), the New York Building Congress (NYBC) and the Association of Certified Fraud Examiners (ACFE).

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**WWL says:** *Edward Federico comes highly recommended by peers and clients for his skill with construction litigation proceedings, as he “produces high-quality analyses and effectively communicates his findings by making a complicated analysis easy to understand for the parties involved”.*

Pennsylvania



Mariusz Wiechec  
HKA

Mariusz Wiechec is a civil engineer with nine years of international construction experience. He specialises in providing independent expert opinion and claims consulting services on matters of delay, damages, disruption, and loss of productivity. Mariusz has been appointed as an expert on five occasions. He has also prepared numerous expert analyses and reports for various dispute resolution proceedings.

Mariusz worked on multiple projects across the USA, Canada, UK, Mexico, and Poland in various roles. His experience includes design development, risk management, schedule management, project controls, claims management, and dispute resolution consulting.

Mariusz’s expertise lies in a holistic approach to problematic matters, combining forensic delay analysis with disruption and analyses of increased costs. His strong technical knowledge coupled with an ability to clearly and logically present his findings allow him to support clients across a complex range of disputes.

Mariusz holds a Project Management Professional (PMP) certification and a master’s degree in civil and structural engineering. He is fluent in English and Polish and has limited working proficiency in Spanish.

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**WWL says:** *Mariusz Wiechec wins praise for his effortless ability “to put conclusions into a simple communicable format that stakeholders can understand”.*

Texas



Tanner Courier  
HKA

Tanner is a delay and damages expert with 14 years of experience assisting clients involved in complex construction and government contract disputes. He prepares expert reports and provides expert testimony related to disputes in a variety of industries including aerospace, commercial building, oil and gas, defence and infrastructure.

Tanner leverages his expertise in critical path method (CPM) schedule analysis and various damage analysis theories to assist clients with the preparation and rebuttal of claims. Drawing on experience, Tanner quickly identifies critical issues and prepares clear and concise analyses to assist his clients with risk assessment, settlement negotiations, mediation, and trial or arbitration when necessary.

Tanner provides expert and consulting services on a variety of projects including aircraft development programmes, oil and gas facilities, pipelines, multi-family developments, hotels, highways and healthcare facilities. He prepares and analyses claims arising from issues including schedule delays, cost overruns, productivity loss and disruption. In addition to expert services, Tanner provides change management and schedule consulting services for ongoing projects.

Tanner holds a BS in construction management and an MBA with an emphasis in accounting. He is a planning and scheduling professional (PSP) and a certified fraud examiner (CFE). He is a member of the Association for the Advancement of Cost Engineering International, the Association of Certified Fraud Examiners and the State Bar of Texas Construction Law Section.

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**WWL says:** *Tanner Courier has a fantastic reputation for “representing his findings in a compelling manner” in court and is noted for his “exemplary work in CPM schedule analysis and damage modelling”.*

## DIRECTORY

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

### Australia

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# DIGITAL & DATA | *Data & E-Discovery Experts*

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# DIGITAL & DATA | Data & E-Discovery Experts 2022

54 of the world's leading experts in e-discovery and other sophisticated areas of data expertise are featured here.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## EMEA

### Global Elite Thought Leaders

**Craig Earnshaw**  
*FTI Consulting*  
London

**Nick Hourigan**  
*FTI Consulting*  
London

**Phil Beckett**  
*Alvarez & Marsal*  
London

## LEADING FIRMS

### FTI Consulting

**Nick Hourigan** possesses a stellar record as "an intellectual powerhouse in the application of advanced data analytics to some of the most complex and thorny issues facing large enterprises and regulatory bodies".

**Craig Earnshaw** has earned his keep as a "very technically knowledgeable expert who is especially skilled in multi-jurisdictional deals".

**Richard Chalk** is a trailblazer in the Data & Investigations field who effectively utilizes his data analysis skills to "come up with creative solutions to complex, novel issues".

**Sonia Cheng** is a renowned "subject-matter expert and innovator who is very focused on the information-governance side, particularly GDPR", as a result of her two decades of experience.

**Ian Smith** "does a phenomenal job on e-discovery" due to his "high level of organization and approachability as well as a fantastic eye for detail that instills total confidence in his abilities".

### Kroll

**Jason Coyne** is "known for going the extra mile for his clients and having the ability to distill complex concepts into easily understood reports".

**Benedict Hamilton** is held in high esteem for his "extremely professional approach to complex cases in the field of digital investigations" that market commentators say: "Benedict's professionalism is unparalleled".

**Tony Sykes** is a "highly accredited IT and court expert" who is well known in the data and e-discovery field for his clarity, solid advice and superb oratory skills.

### Ankura

**Jon Fowler** is "responsive, down-to-earth, and a real team player" who is able to "translate between technical IT concepts and legal issues to recommend practical solutions".

**Tanya Gross** possesses "expert knowledge in a wide range of e-Discovery and data issues", which has helped her develop "a robust understanding of how to deliver client-focused solutions in a responsive and user-friendly way".

**Paul Walker** in Dubai is considered by many to be "a very proactive and insightful lawyer who has strong multijurisdictional experience in the data analytics and e-discovery fields".

## OTHER LEADING INDIVIDUALS

### Austria

**Werner Konezny** from Zeb is a well-seasoned IT and financial services expert who possesses several years of experience as a senior consultant.

**Thomas Schmutzer** at KPMG Alpen-Treuhand GmbH is renowned for his outstanding skills as a management consultant in the fields of IT, organizational development, and project management.

### England

"Highly proactive" expert **Phil Beckett** at Alvarez & Marsal possesses "deep knowledge of e-discovery" and "always anticipates his client's needs".



**Germany**

**Günter Degitz** of AlixPartners is unique for his “wealth of experience approaching data analysis and software from many different angles” as well as his “highly meticulous and strategic approach to casework”.

**Spain**

**Dr Bruno Soria** from NERA Economic Consulting is “known far and wide for his ability to convey complex economic issues to legal experts and possesses deep knowledge of the European TC markets”.

**Jorge García Acosta** at

PricewaterhouseCoopers is “a very initiative-taking and insightful lawyer” who stands out for his top-tier, international work in the data and e-discovery space.

**NORTH AMERICA****Global Elite Thought Leaders****Joel Bowers***Kroll*  
Toronto**Robert C DeCicco***Alvarez & Marsal*  
Los Angeles**Veeral Gosalia**FTI Consulting  
*Washington***Luke Tenery***StoneTurn*  
Chicago**LEADING FIRM****FTI Consulting**

**Veeral Gosalia** is considered a leading expert in the field due to “his strong track record of producing results for matters relating to data management and e-discovery”.

**Brett D Harrison** is a top-tier data consultant and former FBI investigator who has several decades of experience under his belt in the fields of digital forensics and e-discovery.

**David S Turner** is a well-known senior managing director who “has gathered considerable experience in the data analytics space, with his primary focus being fixed upon regulatory compliance”.

**ASIA-PACIFIC****LEADING FIRMS****Deloitte**

**Richard Kershaw** is acclaimed for his “in-depth knowledge of data compliance” as well as his experience designing comprehensive data security policies.

**Darren Cerasi** is a “long time forensic practitioner with solid experience” who is highly regarded among peers and clients

alike, who commend him for “his 20 years of experience masterminding large scale investigations”.

**FTI Consulting**

**Christopher Hatfield** is a “genuine expert in data and e-discovery” who possesses “a broad skillset and experience, a deep

understanding of cyber security issues, an ability to move quickly, as well as superb communications skills”.

**Brett Clapp** is “a recognised expert in the field of data analytics” who has “proven to be a very thorough and professional practitioner”.

**OTHER LEADING INDIVIDUALS****Singapore**

**Rob Phillips** from Kroll is “a recognized expert in the world of Cyber Incident Response” who possesses over 25 years of experience in the data and e-discovery field.

**Daniel Tay** at Alvarez & Marsal enjoys a fantastic reputation for being a “long-time forensic practitioner with solid experience as a consultant in the digital sphere”.

## LATIN AMERICA

### Colombia

**Bayron Prieto** from ediligence receives outstanding levels of praise for being “an incredibly reliable pillar of support when it

comes to managing complex cases” which is accredited due to “his extremely efficient methodology to digital casework”.

## Australia



**Christopher Hatfield**  
FTI Consulting

Christopher Hatfield is a senior director in FTI's technology segment based in the London office. For over 18 years Chris has worked in the field for forensic technology and information security, and during this time has amassed considerable experience in both the technical and strategic application of forensic technology for the clients whom he represents.

Chris provides forensic consulting to clients including those in the areas of European Union-based evidence collection and disclosure, computer-based forensics and electronic data hosting for litigation and regulatory inquiries. His engagement experience includes multi-jurisdictional investigations and regulatory enquiries relating to anti-competitive behaviour, in addition to fraud, bribery and corruption investigations and intellectual property theft.

Chris has provided both written and oral expert evidence in UK courts, as well as submitting written expert evidence into other forums such as employment tribunals and arbitrations.

Throughout his career, Chris has assisted in developing and delivering Master of Science programmes tailored to experienced professionals working within digital investigations and security.

In his early career, Chris gained six years' experience working as a law enforcement analyst for Kent Police. He investigated criminal offences including offences under the Computer Misuse Act (CMA), which remain applicable to incident response investigations and intellectual property theft within a corporate environment. It was in this role that Mr Hatfield was recognised as an expert witness, and he has since continued to provide expert evidence in criminal and civil matters.

Prior to joining FTI, Chris served as a cyber-protection and forensic technology professional at Alvarez & Marsal.

Chris holds a master of science degree in computer security and forensics and is a certified information systems security professional (CISSP).

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**WWL says:** *Christopher Hatfield is a "genuine expert in data and e-discovery" who possesses "a broad skillset and experience, a deep understanding of cyber security issues, an ability to move quickly, as well as superb communications skills".*

## Canada • Ontario



**Joel Bowers**  
Kroll

Joel Bowers is a managing director in the Cyber Risk practice of Kroll. Based in Toronto, Joel has overseen the Cyber Risk practice in Canada since 2012. Over the years, Joel has gained experience working on hundreds of cases involving digital evidence. These cases have ranged in size from single computer investigations through cases involving multinational companies where hundreds of electronic devices were involved.

Joel earned an M.S. in Information Assurance at Davenport University and a Bachelor of Applied Information Science in Information Systems Security at Sheridan College.

Joel has submitted dozens of computer forensic expert reports and affidavits to the Ontario Superior Court of Justice and has successfully defended them under cross-examination.

Joel has been retained on hundreds of matters with a mandate of identifying sensitive data known to be exfiltrated by threat actors. Personally identifiable information and personal health information of employees and customers is commonly leaked during ransomware and business email compromise events. This leaked information is often protected under mandatory reporting requirements.

Joel and his team use the RelativityOne review platform to process, search, and perform analytics to defensibly reduce the data set to records potentially containing sensitive data. Automation is used where possible to extract the detected information, and teams of review attorneys are retained to manually review and extract information where analytics or other automation is not effective.

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**WWL says:** *Joel Bowers is "very knowledgeable and a well versed practitioner in complex computer forensic investigations" spanning the USA, UK, Ireland, Canada, China and Trinidad.*

## England



**Phil Beckett**  
Alvarez & Marsal

Phil Beckett, a managing director and leader of A&M's European disputes and investigations practice in London, brings more than 20 years of experience in forensic technology engagements, advising clients on forensic investigations of digital evidence, the interrogation of complex data sets, information governance, cyber risk and the disclosure of electronic documents. He was recently named *Who's Who Legal's* Investigations Digital Forensic Expert of the Year in 2018 and 2019.

Mr Beckett has led anti-bribery/foreign corrupt practices act investigations, incident-response engagements, kickback investigations, intellectual property (IP) theft cases, employment disputes, cartel/antitrust investigations, and compliance review exercises. He has also supported commercial litigation and international arbitrations.

Mr Beckett has regularly been appointed as an information technology forensics expert and managed the execution of multi-site civil search orders whereby he has provided expert testimony. Mr Beckett also served as an expert witness in *Imerman vs Tchenguiz* ([2010] EWCA Civ 908).

Mr Beckett has worked on a large number of high-profile e-disclosure cases, including litigation between Russian entities in the High Court, where data had to be managed in an extremely secure environment across the UK and Russia. Mr Beckett also managed a regulatory review of a global bank trader performed by multiple regulators involving data from multiple systems and jurisdictions, including instant message chat and voice data.

**Continued overleaf**

## England



**Jason Coyne**  
Kroll

Jason Coyne is a managing director in the Data Insights and Forensics practice, based in London. He is an expert IT and digital forensics consultant with over 30 years of experience spanning local and central government, telecommunications, construction, transport, manufacturing, health-care, energy, oil and gas, wholesale and distribution, retail and gaming. He specialises in technology disputes, digital evidence and technology-based intellectual property matters. Prior to joining Kroll, Jason was a partner at IT Group, which was acquired by Kroll in 2020.

Jason has given oral evidence in the Technology and Construction Court as well as various high courts, criminal courts, mediations and arbitrations in London, Brussels and Johannesburg.

Jason has been instructed as a technology expert witness in many high-profile private- and public-sector commercial litigations where technology-enabled projects have either been delayed, have failed or are no longer viable. Jason has been instructed by leading law firms and insurers, acting for specialist suppliers and customers in large technical, infrastructure and outsourcing projects in the UK, South Africa, the Middle East and Asia.

As an experienced PRINCE2® practitioner and project turnaround consultant, he has managed hundreds of challenging and problematic technology projects to successful implementation, involving design, testing and project management. Jason is skilled in the use of EnCase®, X-Ways and a range of forensic tools and is Health and Safety, Technology and Management (HASTAM) accredited for the analysis of risk in business operations.

He is a member of the Academy of Experts and a member of the Society for Computers and Law.

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**Jon Fowler**  
Ankura

Jon Fowler is a managing director at Ankura, based in London. He has over a decades' experience working for top tier professional services firms in the forensic and legal technology fields. His experience covers a wide range of sectors, with particular focus on financial regulatory investigations and large-scale litigation.

Jon has extensive experience in leading and delivering on large, multi-jurisdictional matters, with global experience including assignments in India, China, Canada and multiple European locations. Jon's expertise focuses on assisting clients with their full disclosure strategy from scoping, through data processing and review to production and advising on appropriate analytic software and techniques, such as concept analysis and predictive coding, to bring value and efficiency to the process.

Jon's previous experience includes: responsibility for the forensic collection, processing and onsite review of 300GB of data under tight deadlines at a client site in Portugal, using a visual analytics solution – after the review, relevant documents were exported and used to conduct interviews on the client premises; management of a large regulatory banking matter involving terabytes of data from various sources including Bloomberg and Reuters, and over 300 reviewers in London and New York; management of a court-ordered shared database for the electronic disclosure of a large multiparty matter involving hundreds of thousands of disclosed documents and over 100 users; management of an extensive Chinese state secret review onsite in Shanghai over a two-month period; oversight and management of a large collection, onsite processing and management of review exercise in a \$700 million multi-jurisdictional litigation – this involved the oversight of a document production of almost seven million pages; leadership of a complete e-discovery and analytics solution on a large banking matter, including managing an

**WWL says:** "Highly proactive" expert Phil Beckett possesses "deep knowledge of e-discovery" and "always anticipates his client's needs".

**WWL says:** Jason Coyne is recognised as a distinguished and accomplished expert in the e-discovery space by peers and clients alike.



## Tanya Gross

Ankura

analytic review of an inbound production of over two million documents; conduction the forensic collection, processing and on-site review of data for 15 custodians in Taiwan over a two-week period – this involved using a Clearwell mobile solution and the creation and maintenance of a document review environment for 10 local reviewers without any external access; and management of a large processing and review matter in India, using over 50 reviewers making over 50,000 document decisions per day – this case included on-site training and processing as well as running a team providing ongoing remote support from the UK.

Tanya specialises in managing investigations and disputes that involve data in event-driven scenarios (for unstructured, structured and semi-structured data sets). She has led large-scale evidence and disclosure management exercises, tailoring the approach for how data is collected, searched, analysed and prioritised for review and then disclosed to another party in the dispute or a regulator. In recent years she has supported a number of complex cyber incidents - where systems have been compromised due to external threat actors - when an organisation is in a state of flux. These events require close program leadership, definitive decisions and management of key stakeholders, to help guide and support them through their crisis. Tanya provides this in combination with a skilled team of subject matter experts.

As senior leader of Ankura's Data & Technology practice outside of North America, Tanya leads the team's client delivery and service operations across Europe, the Middle East and Africa (EMEA), ensuring there is a focus on employing protocols and delivering value added solutions. This includes how they deliver and support work on cyber risk and information security, e-discovery consulting, digital forensics, data privacy and structured data analytics matters.

One of Tanya's strengths is leading and developing teams. Before Ankura's acquisition of Navigant's Disputes and Legal Technology segment, Tanya led Navigant's Global Legal Technology Solutions team in the UK and Asia. In 2016 Tanya spent time in Hong Kong to establish Navigant's Legal Technology operations in the region.

As an accomplished practitioner, Tanya is able to convey the technical detail in a language her clients understand. Having worked in IT and consulting for over a decade, Tanya has a thorough understanding of how to handle critical crisis situations to achieve the results necessary for her clients, she has become a trusted adviser in her field.

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**WWL says:** *Jon Fowler "makes constructive and pragmatic suggestions to get the result for each particular client." He "understands the commercial bigger picture, which helps him to deliver a service befitting to clients' needs, on time and on budget".*

**WWL says:** *Sources bank safely on Tanya Gross' "very timely and clear" advice in the full gamut of digital discovery matters, including data analytics, cybersecurity and regulatory disclosure operations.*

## England



**Benedict Hamilton**  
Kroll

Benedict Hamilton is a managing director in the Forensic Investigations and Intelligence practice, based in London. He developed Kroll's General Investigations team for Europe, Middle East and Africa, specialising in digital investigations, including open source, and the tools and methodologies that enable clients to combat cybercrime, leaks of confidential information, counterfeiting/illicit trade, and cryptocurrencies.

Benedict is now the global lead for technology and innovation, continuing to develop proprietary tools and techniques for investigations, particularly around social media analytics and blockchains.

Prior to joining Kroll in 2005, Benedict spent 12 years producing investigative television programmes for the BBC and Channel 4. He was also nominated twice for Channel 4's Royal Television Society (RTS) Best Journalism Awards for programmes on Northern Irish terrorism and Combat 18. He has extensive experience helping clients tackle a variety of complex issues, combining appropriate technology with Kroll's global team of investigative experts to achieve efficient, effective results.

Notable cases led by Benedict include a pan European effort to disrupt illicit trade in refrigerant gases for the European Chemical Council, using a combination of technology, controlled buyer interactions and site visits for maximum impact.

Benedict led a case that thwarted a multi-million-dollar extortion attempt by a hacker who held company data, by recovering the data before it could be released. He has also identified malicious tweeters through clues in the tweet contents, deep web and Whois data, and led a team that identified and located those responsible for a \$25 million Bitcoin theft, from social media and intellectual property access clues, for law enforcement to prosecute.

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**WWL says:** Benedict Hamilton is recognised as a distinguished and accomplished expert in the e-discovery space by peers and clients alike.



**Chris Raske**  
Kroll

Chris Raske is a senior director in the Data Insights and Forensics practice, based in London. He leverages a decade of experience analysing the primary causes of delay and failure in technology projects, as well as software code for copyright claims. His analysis is used to assist software suppliers, customers and their legal advisors with problematic or failed technologies. Chris has worked on IT projects in numerous industries, including health care, logistics, transport, media, public sector and military applications. In addition, he has been retained as an expert witness on several occasions.

Prior to joining Kroll, Chris was an associate director at Blackrock Expert Services, where he served as the Head of Commercial Disputes for the Technology team. Before that, he was Commercial Dispute Analyst and then Senior Analyst at IT Group UK Limited, a boutique firm that specialised in the provision of expert analysis for frustrated technology projects. Previously, Chris has managed a team of experts appointed to provide continuous monitoring and reporting for the implementation of an award-winning \$100 million+ SAP platform in the Middle East. He has also acted as an associate working on behalf of the IT expert appointed for the claimants in *Bates v. Post Office Ltd.* ([no 3] [2019] EWHC 606 (QB)). Further, he was the lead associate for the IT expert appointed for the quantum hearing in an arbitration relating to a \$1 billion (bn)+ IT dispute centered on the failure of a \$3.75 bn patient care records system.

Chris has been featured as a global leader in Who's Who Legal in 2020, 2021 and 2022, and he was also recognised as a Thought Leader in 2022.

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**WWL says:** Christopher Raske maintains a sterling reputation for his excellent expert testimony on complex technology disputes in the construction and transport sector, among others.



**Tony Sykes**  
Kroll

Tony Sykes is a managing director in the Data Insights and Forensics practice, based in London. He is a distinguished technology expert, specialising in information technology (IT), telecommunications, microelectronics and electrical engineering.

Prior to joining Kroll, Tony was a partner at IT Group, which was acquired by Kroll in 2020.

With over 30 years of experience in the design, development and testing of hardware and software products and systems, he provides a full range of expert advice, consultancy and expert witness services and is regularly instructed by international law firms, loss adjusters and insurers. A highly accredited court expert, Tony has provided evidence in international tribunals, arbitrations, adjudications and high court cases, usually in the Technology and Construction Court.

In 2004, Tony founded IT Group, one of the UK's leading providers of professional services for IT disputes, digital forensics and eDiscovery.

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**WWL says:** With over 30 years of experience, Tony Sykes possesses an illustrious career that spans the design, development and testing of data systems.

## Germany



**Günter Degitz**  
AlixPartners GmbH

Günter Degitz is managing director and head of the financial advisory services (FAS) practice in Germany and Switzerland. He brings over 25 years of professional experience in international investigations and e-discovery projects regarding misconduct, compliance, antitrust, FATCA, tax fraud and anti-money laundering (AML).

Based on this expertise, he advises leading banks in international forensic investigations and works in high-profile independent monitor engagements. He provides strategic consulting services for international companies in the implementation of effective corporate governance and compliance organisations.

Günter serves as: a senior partner, in a monitor role, in AML/sanctions-related matters for a leading German bank; independent forensic expert in a Libor-related board liability investigation; lead forensic partner to the monitor of a leading Swiss bank in US tax matters; and forensic partner to the independent examiner for Swiss banks.

He also advises a DAX company on the preparation of compliance organisation certification; leads digital investigations and high-profile e-discovery cases (eg, *Lehman Brothers*); internal investigations in corruption, fraud, cartel and data protection cases for industry and financial services clients; compliance and IT due diligence consulting in M&A transactions; and strategic consulting for global data protection, IT security, compliance, audit and legal organisations.

Prior to joining AlixPartners in 2013, Günter was managing director of disputes and forensics for Alvarez & Marsal; a forensic partner at KPMG; and director of information services at BCG.

Mr Degitz has spoken on digital investigations and e-discovery, and acts as chairman for international conferences on compliance and antitrust, data protection, and M&A.

Mr Degitz holds a master's degree in informatics from the Karlsruhe Institute of Technology. He speaks German and English fluently.

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**WWL says:** *Günter Degitz enjoys extensive acclaim from peers and clients for his top-tier investigations practice, and is held in high esteem as "a great team player".*

## Singapore



**Daniel Tay**  
Alvarez & Marsal

Daniel Tay is a senior director with Alvarez & Marsal's Forensic Technology service in Singapore. He has over 20 years' diverse experience in law enforcement, regulatory bodies and forensic advisory. His expertise ranges from digital forensics to large-scale, global multi-jurisdictional forensic discovery.

Daniel specialises in providing technology advisory services, which includes the forensic acquisition and examination of electronic evidence and the analysis of electronic data for corporate fraud and FCPA investigations, expert analysis and expert testimony and litigation support across various industries, including pharmaceuticals, finance, oil and gas and technology. He has been appointed by the Singapore Court to act as an expert witness and joint digital forensics expert.

Daniel's notable assignments include a large-scale multi-jurisdictional investigation for a state-owned oil and gas enterprise in Asia involving the forensic acquisition and examination of more than 100 electronic devices and the processing and analysing of a high volume of electronic evidence. Other notable assignment include preparation of a forensic expert report and giving evidence to the High Court of Singapore in relation to an investigation.

Daniel is a founding board member of the Singapore Chapter of the High Technology Crime Investigation Association whose members are forensic practitioners and future leaders at local universities and polytechnics. He was appointed as President of the association from 2019 to 2020, and he currently serves as Secretary of the association. Through the Association, Daniel helps to steer the development of digital forensics and forensic discovery in Singapore.

Prior to joining Alvarez and Marsal, Daniel spent nine years with KordaMentha as an Executive Director of their Forensic Technology team in Singapore responsible for the Forensic Technology service line in Singapore and Asia-Pacific.

Daniel has a Bachelor of Applied Information Technology from University of Newcastle and Specialist Diploma in Network Security from Singapore Polytechnic. He is an EnCase Certified Examiner (EnCE) and Certified Mobile Forensics Examiner, Cellebrite.

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**WWL says:** *Daniel Tay is recognised by peers and clients as a leading forensic discovery expert who excels at handling sensitive, high-volume evidence.*

## United Arab Emirates



**Paul Walker**  
Ankura

Paul Walker is a Senior Managing Director at Ankura based in Dubai.

Paul has over 20 years of experience at various global consulting firms, focused on technology consulting and building and leading practices across multiple jurisdictions. Specifically, he was a senior equity partner for 12 years where he led technology across Europe and the Middle East. Paul has extensive experience in working with clients across continental Europe, India, Africa, the Middle East and Asia.

Paul's particular area of expertise is in building and the leading eDiscovery, data analytics, traditional computer forensics, cyber, data privacy and IP, and license compliance offering. Paul has considerable experience in supporting clients in complex cross border matters on a wide range of issues including compliance, remediation, regulatory, and financial crime. His experience includes technology led fraud investigations, economic sanctions, internal and external cyber breach, and intellectual and license non-compliance, all from a technology perspective.

Paul has a keen interest in developing new and innovative solutions for clients, using the very latest tools and techniques, and working closely with the vendor community. As a result of his roles and expertise in consulting and the industry, Paul has developed a wide range of experience including financial services, life sciences, telecommunications, automotive, and public sector.

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**WWL says:** Paul Walker possesses over 20 years' experience in advance data analytics and e-discovery, and is highly sought after by multinational clients.

## USA • California



**Mark Clews**  
Ankura

Mark Clews is a senior managing director at Ankura, based in Irvine. He has over 17 years' experience providing expert advice and innovative solutions to clients and their counsel in relation to the management of electronically stored evidence. He specialises in the preservation and investigation of electronic evidence from digital devices, the interrogation of complex data sets, and the management of large-scale electronic discovery matters.

Mark's experience covers the entire lifecycle of the Electronic Discovery Reference Model (EDRM). From providing proactive guidance in relation to information governance and discovery readiness consulting, through to preservation, processing, and review of data for production purposes. Mark has led hundreds of engagements on a wide variety of matters ranging from forensic analysis of a single machine through to multi-jurisdictional class action disputes containing hundreds of custodians.

Mark has extensive experience navigating his clients through the challenges of responding to government and regulatory investigations, including the Securities and Exchange Commission, Consumer Financial Protection Bureau, Department of Justice, Environmental Protection Agency, Office of the Inspector General, Financial Industry and Regulatory Authority, Federal Trade Commission, and the Attorney General's Office. His project experience includes investigating the operation of illegal cartels, theft of intellectual property, accounting irregularities, securities class actions, Qui Tam whistleblower suits, and other fraudulent activities.

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**WWL says:** Mark Clews is a highly respected digital forensic expert among peers, with over 17 years of experience conducting complex analyses in digital investigations.



**Robert C DeCicco**  
Alvarez & Marsal

Robert DeCicco is a managing director with Alvarez & Marsal disputes and investigations practice. He specialises in providing services related to digital forensics incident response, forensic examinations, cyber security and electronic discovery for a variety of high-profile and confidential clients. He is a court accepted expert for a host of technology related disciplines in district, state and federal jurisdictions both nationwide and abroad.

With more than 20 years of technology experience, Mr DeCicco has performed hands-on examinations and analysis of computer data and the day to day management of staff along with authoring and ensuring compliance of policies and operating procedures. He has actively managed, participated in and defended opinions on the full life cycle of electronic evidence in electronic discovery including the collection and analysis of electronic evidence and its behavior from thousands of computers, cloud-based storage environments, databases, IoT devices, mobile devices and emerging data systems from extremely complex, disparate and sensitive technology environments throughout the world.

Mr DeCicco is a former civilian employee of the National Security Agency (NSA) and regularly works in conjunction with regulatory and law enforcement agencies to provide acceptable practises and defensible sound data collection, processing and analysis protocols. He also maintains active involvement in the standard operating procedures group related to acceptable methodologies related to ESI collection and analysis in the field and in the lab and often lectures to the technology and legal communities.

Prior to joining A&M, Mr DeCicco served as a managing director and co-leader of the technology segment of the global investigations and strategic intelligence practice at a global consulting firm, as a managing director and global practice leader of digital forensics incident response at navigant consulting and as a managing director, in the technology practice as the central division leader and global risk and investigations practice liaison at FTI Consulting.



## New York



**Erik Laykin**  
Global Data Risk

Mr DeCicco earned a bachelor's degree in management / management information systems from Pennsylvania State University. He also studied incident response forensic analysis and discovery at guidance software professional training center and cyber security incident response malware detection and removal, memory forensics and remediation at Mandiant Security Consultancy. Mr DeCicco is an Encase Certified Examiner (EnCE), a licensed private investigator in the State of Texas and a member of the Sedona Conference Working Group 6, Association of Certified Fraud Examiners (ACFE) and American Bar Association (ABA).

Erik Laykin, CHFI, CEDS, JMG, CFLC is a managing director and founder of the global data risk practice at Duff & Phelps LLC.

As an early pioneer in the cyber investigations field in the mid-1990s he founded the first commercial computer forensic/cyber-investigation labs in Los Angeles, Chicago and Hong Kong and developed cutting-edge investigative techniques on behalf of multi-national law firms and corporations that are still employed today.

Mr Laykin has assisted hundreds of foreign and domestic clients on issues such as complex electronic discovery, computer forensic disputes, investigation of cyber-crime, malware and viruses, trade secret theft, corporate espionage, software and hardware systems failures, intellectual property theft and other challenging information technology disputes. On many of these matters Mr Laykin serves in federal or state court as an expert witness, independent neutral or as a court-appointed special master.

As a cyber-forensic subject matter expert, author, futurist, and Sinophile, Mr Laykin regularly comments on emerging technology and business risks at international conferences and for the media. Mr Laykin provides education on cyber-related issues to law firms, corporations, government agencies and universities. He is chair of the American Bar Association computer forensic expert witness committee, committee chair of the ABA IoT committee, current president of the Forensic Expert Witness Association and the past president and Pacific Rim director of the FBI's InfraGard programme.

Mr Laykin's newest book, *Investigative Computer Forensics*, was recently published by John Wiley & Sons.

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**Steven N Ambort**  
AlixPartners

Steve is the global co-leader of the firm's disputes, investigations and risk practice. He has over 28 years' experience, specialising in solving complex digital data challenges for companies facing regulatory, litigation, financial and operational issues.

Steve has substantial experience in complex and high-stakes litigation and regulatory matters, having led engagements involving unstructured and structured data analysis. His experience involves a variety of data challenges, including advising and implementing solutions to e-disclosure challenges, analysing structured data to determine economic damages to assert or defend a claim and designing and implementing automation tools to streamline the processing and remediating of customer misselling complaints arising from regulatory intervention.

Steve's work increasingly involves the assessment and use of leading edge artificial intelligence and machine learning technologies to reduce the manual document review requirements to identify responsive, privileged or other pertinent electronic documents.

Steve's experience is unique, having lived and worked extensively in the US and Europe. He has been retained by clients facing matters before the European Commission (EC), the Office of Fair Trading (OFT), the UK High Court, the UK Competition Appeal Tribunal (CAT), the Financial Services Authority (FSA), the Financial Conduct Authority (FCA), the Serious Fraud Office (SFO), the US Securities and Exchange Commission (SEC), the US Department of Justice (DOJ), the Federal Trade Commission (FTC) and various US judicial courts.

Steve holds a bachelor's degree in business administration from the University of Mississippi and a master's degree in business administration, with distinction, from Tulane University.

**WWL says:** Robert Decicco is "incredibly talented in e-discovery", according to peers who praise his top-tier practice collecting and analysing evidence from a wide range of electronic sources.

**WWL says:** Erik Laykin is a highly respected digital forensic expert advising both domestic and international clients on complex disputes and data-related investigations.

Continued overleaf



**Steven N Ambort (cont.)**

Steve is a certified management accountant (CMA) and a certified management consultant (CMC). Steve is also a member of the finance and real estate advisory board at the University of Mississippi's School of Business Administration. In 2014, Steve was recognised by Jay Alix, the founder of AlixPartners, with the Founder's Award for his contributions to the firm.

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**WWL says:** *Steven Ambort proves himself to be a pivotal player in the e-discovery market as he produces outstanding data analysis deduced from voluminous structured and unstructured data sets.*

**Stephanie L Giammarco**  
*BDO USA LLP*

Stephanie Giammarco is BDO's National Advisory Practice Partner and former member of BDO's board of directors, which included serving several years as the chairperson of the Compliance and Ethics committee. For over 25 years, she has worked with organisations and their counsel on financial frauds, garnering significant media attention, and has led teams to develop data-driven solutions to achieve litigation or investigative objectives.

Ms Giammarco provides litigation and consulting services to organisations and their counsel, including data analytics, digital forensics, and e-discovery services related to domestic and international matters involving product liability, financial statement fraud, class action lawsuits, internal investigations, securities fraud, employee and vendor schemes, and breach of contract. She is skilled in the collection, preservation, and analysis of electronic evidence, as well as the implementation of various e-discovery tools.

She has been deposed as a Rule 30(b)6 e-discovery witness and testified before the judicial arbitration services on the calculation of damages in contract disputes. Ms Giammarco has published and presented on a range of digital forensics and e-discovery topics, including before the Securities and Exchange Commission, the Security Industry Authority, and the National Futures Association.

Ms Giammarco's other professional affiliations have included: the American Institute of Certified Public Accountants; the Association of Certified E-Discovery Specialists Advisory Board; the Association of Certified Fraud Examiners; the New York State Society of Certified Public Accountants; BDO's Board of Directors Nominating Committee; and BDO's Women's Initiative Steering Committee.

Ms Giammarco has an MA in criminology (corporate crime) from the University of Maryland, College Park; and a BS in accounting from Binghamton University's School of Management.

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**WWL says:** *Stephanie Giammarco adeptly applies her 25-plus years of encyclopaedic expertise to producing persuasive data analysis and expert witness reports.*

**DIRECTORY**

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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# DIGITAL & DATA | *Digital Forensic Experts*

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# DIGITAL & DATA | *Digital Forensic Experts*

In this edition, WWL identifies 74 of the world’s leading experts in digital forensics, recognised for their ability to apply their unparalleled knowledge to legal issues and federal cases, and to communicate these complex issues to their clients.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## EMEA

### Global Elite Thought Leaders

**Phil Beckett**  
*Alvarez & Marsal*  
London

**Craig Earnshaw**  
*FTI Consulting*  
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**Günter Degitz**  
*AlixPartners*  
Munich

## LEADING FIRMS

### FTI Consulting

**Craig Earnshaw** ranks among the very elite of digital experts in our research for his outstanding advice on EU evidence collection and disclosure, computer-based forensics and electronic data hosting.

**Ian Smith** is a seasoned data specialist who draws on a wealth of knowledge of forensic data acquisition, including data identification, processing and cleansing, and presenting evidence in court.

**Renato Fazzone** draws praise from market commentators for his expertise in technology, advising on digital forensic cases for a broad range of industries from banking and retail to construction and manufacturing.

**Nick Hourigan** focuses his first-rate consultation on complex, large-scale analytics projects, earning glowing praise for his ability to “quickly mobilise a team” on the most challenging cases.

### Alixpartners

**Günter Degitz** is “extremely experienced, immensely meticulous and sagely strategic” in his approach to handling cases.

**David Waterfield** is a “diligent and thorough expert who understands not just the immediate task but also the ultimate goal”.

**Paul Brabant** receives widespread acclaim as an “excellent practitioner who works well on pressurised projects”.

## OTHER LEADING INDIVIDUALS

### England

**Phil Beckett** at Alvarez & Marsal is “excellent at digital forensics”, according to sources who deem him “one of our top competitors in the field”.

**Peter Robinson** at Deloitte receives widespread acclaim for his work on “complex engagements”, with a deep knowledge of how to use data in legal and investigative issues.

**Richard Williams** has long-standing experience collaborating with clients on complex data matters related to compliance and regulatory cases.

**Jason Coyne** from Kroll possesses “deep expert knowledge and understanding of how IT works”. Peers effuse that “his written and oral testimony is always very succinct”.

**Umang Paw** at PwC ranks prominently for his impeccable work applying forensic artificial intelligence solutions to investigative and compliance issues.

### Germany

**Michael Becker** at Consilio excels in the rankings for his expertise in managing large-scale digital document review projects for legal investigations.

### Switzerland

**Anton Sieber** at PwC focuses his first-rate practice on forensic and e-Discovery work for financial and consulting institutions.

**Bob Dillen** from Deloitte acts across the full remit of digital forensics, e-Discovery, and forensic accounting, providing first-rate advice on a variety of cases from intellectual property theft to multinational fraud investigations.

## NORTH AMERICA

## Global Elite Thought Leaders

**Cuyler Robinson***Charles River Associates*  
Illinois**Michael Bandemer***Berkeley Research Group*  
California**Lee Neubecker***Enigma Forensics Inc.*  
Illinois

## LEADING FIRM

**BDO**

**Stephanie Giammarco** inspires confidence in clients with her expansive experience dealing with multiple government authorities in e-discovery proceedings.

**Douglas Herman** is an e-discovery expert who has worked on an array of disputes across the healthcare, banking and pharmaceutical sectors.

**Kirstie Tiernan** runs an excellent digital forensic practice, which sees her regularly engaged in key data analytics, risk advisory and tech transformation assignments.

## LEADING INDIVIDUALS

**Canada**

**Kevvie Fowler** at Deloitte has built up an impressive practice by managing a team of cyber response experts, internationally recognised for his knowledge of cyber security and forensics.

**USA**

**Cuyler Robinson** of Charles River Associates receives glowing endorsements for his "outstanding" advice on cyber investigations, providing technical analyses of a range of disruptive issues from white-collar crimes to data privacy breaches.

**Peggy Daley** impresses market commentators with her seasoned expertise in data analysis, focusing her first-rate advice on investigative cases in the higher education sector.

**Michael Bandemer** of Berkeley Research Group brings decades of experience in

forensic data collection and electronic analysis to his skilful work for corporate clients.

Enigma Forensics' founder **Lee Neubecker** boasts an "excellent track record in technology and security initiatives". He ranks highly for his expertise in the forensic investigation of counterfeiting and white-collar crimes.

**Brett Harrison** at FTI Consulting is a distinguished expert with a wealth of experience working on federal cases, valued for his commitment to optimising the efficiency of forensic technology infrastructures.

**Robert DeCicco** from Alvarez & Marsal is "thought very highly of" due to his digital forensic expertise. With more than 20 years of experience, he is one of the most seasoned practitioners in the field.

**Samuel Rubin** at Stroz Friedberg is deemed an "extremely impressive" expert thanks to his experience consulting on multiple high-profile civil and criminal matters.

**Jeffrey Seymour** at PwC draws praise from international sources who consider him a first-rate practitioner in the field of forensic technology.

**Brad Pinne** from Ankura is a prominent name in the data market, specialising in the application of complex data analysis to tax and other commercial disputes.

**Steven Ambort** at AlixPartners is an outstanding data expert who excels at leading damage determinations, disclosure management and regulatory investigations.

## ASIA-PACIFIC

## Global Elite Thought Leaders

**Gino Bello***FTI Consulting*  
Singapore**Davin Teo***Alvarez & Marsal*  
Hong Kong

## LEADING FIRMS

**FTI**

**Gino Bello** is a favourite among peers and clients alike, who note his ability to "see the wider commercial perspective and to go the extra mile to understand a business" enabling him to consistently "deliver quality results".

**Christopher Hatfield** stands out for his deep expertise in forensics and cybersecurity issues, advising domestic and cross-border clients.

**Sandeep Jadav** draws praise from international sources for his outstanding

experience working on high-profile data clean-up and investigative issues.

**Brett Clapp** is a celebrated specialist who focuses his expertise on the application of complex data modeling and the analysis of large data systems.

## Deloitte

**Richard Kershaw** receives glowing praise as an “excellent practitioner who knows what he’s doing” when combining his knowledge of technology and governance with investigative matters.

**Darren Cerasi** ranks prominently for his expertise working on the investigation of financial irregularities and cybercrime, as well as appearing as an expert witness in the High Courts of Singapore.

**Benny Lee** is very accomplished at advising clients on the use of forensic

technology in a range of conduct, legal, and regulatory issues.

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## OTHER LEADING INDIVIDUALS

### Hong Kong

**Davin Teo** at Alvarez & Marsal is one of the leading names in the digital forensics market, receiving plaudits for his ability to “adapt to changing client needs as well as consistently deliver on his promises”.

**Daniel Tay** stands out among their peers for his agile handling of digital forensics. He

is lauded for his impressive track record in complex cross-border matters.

**Rob Phillips** at Kroll stands out in the international marketplace for his first-rate digital forensics work on cases involving ransomware attacks, incident response and bribery act investigations.

### Australia

**Nick Klein** at Klein & Co Computer Forensics leads the national stage in specialist digital forensic services, working as part of cyber security services provider CyberCX to provide a specific service within a network of technological advice.



## Australia



**Christopher Hatfield**  
FTI Consulting

Christopher Hatfield is a senior director in FTI's technology segment based in the London office. For over 18 years Chris has worked in the field for forensic technology and information security, and during this time has amassed considerable experience in both the technical and strategic application of forensic technology for the clients whom he represents.

Chris provides forensic consulting to clients including those in the areas of European Union-based evidence collection and disclosure, computer-based forensics and electronic data hosting for litigation and regulatory inquiries. His engagement experience includes multi-jurisdictional investigations and regulatory enquiries relating to anti-competitive behaviour, in addition to fraud, bribery and corruption investigations and intellectual property theft.

Chris has provided both written and oral expert evidence in UK courts, as well as submitting written expert evidence into other forums such as employment tribunals and arbitrations.

Throughout his career, Chris has assisted in developing and delivering Master of Science programmes tailored to experienced professionals working within digital investigations and security.

In his early career, Chris gained six years' experience working as a law enforcement analyst for Kent Police. He investigated criminal offences including offences under the Computer Misuse Act (CMA), which remain applicable to incident response investigations and intellectual property theft within a corporate environment. It was in this role that Mr Hatfield was recognised as an expert witness, and he has since continued to provide expert evidence in criminal and civil matters.

Prior to joining FTI, Chris served as a cyber-protection and forensic technology professional at Alvarez & Marsal.

Chris holds a master of science degree in computer security and forensics and is a certified information systems security professional (CISSP).

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**WWL says:** Christopher Hatfield stands out for his deep expertise in forensics and cyber security issues, advising domestic and cross-border clients.

## Canada • Ontario



**Joel Bowers**  
Kroll

Joel Bowers is a managing director in the Cyber Risk practice of Kroll. Based in Toronto, Joel has overseen the Cyber Risk practice in Canada since 2012. Over the years, Joel has gained experience working on hundreds of cases involving digital evidence. These cases have ranged in size from single computer investigations through cases involving multinational companies where hundreds of electronic devices were involved.

Joel earned an MS in Information Assurance at Davenport University and a Bachelor of Applied Information Science in Information Systems Security at Sheridan College.

Joel has submitted dozens of computer forensic expert reports and affidavits to the Ontario Superior Court of Justice and has successfully defended them under cross-examination.

Joel has been retained on hundreds of matters with a mandate of identifying sensitive data known to be exfiltrated by threat actors. Personally identifiable information and personal health information of employees and customers is commonly leaked during ransomware and business email compromise events. This leaked information is often protected under mandatory reporting requirements.

Joel and his team use the RelativityOne review platform to process, search, and perform analytics to defensibly reduce the data set to records potentially containing sensitive data. Automation is used where possible to extract the detected information, and teams of review attorneys are retained to manually review and extract information where analytics or other automation is not effective.

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**WWL says:** Joel Bowers is "very knowledgeable and a well versed practitioner in complex computer forensic investigations" spanning the USA, UK, Ireland, Canada, China and Trinidad.

## England



**Phil Beckett**  
Alvarez & Marsal

Phil Beckett, a managing director with Alvarez & Marsal's disputes and investigations practice in London, brings more than 19 years of experience in forensic technology engagements, advising clients on forensic investigations of digital evidence, the interrogation of complex data sets, information governance, cyber risk and the disclosure of electronic documents. He was recently named *Who's Who Legal's* Investigations Digital Forensic Expert of the Year for the second year running.

Mr Beckett has led anti-bribery/Foreign Corrupt Practices Act investigations, incident-response engagements, kickback investigations, intellectual property (IP) theft cases, employment disputes, cartel/antitrust investigations, and compliance review exercises. He has also supported commercial litigation and international arbitrations.

Mr Beckett has regularly been appointed as an information technology forensics expert and managed the execution of multi-site civil search orders whereby he has provided expert testimony. Mr Beckett also served as an expert witness in *Imerman vs Tchenguiz* [(2010) EWCA Civ 908].

Mr Beckett has worked on a large number of high-profile e-disclosure cases, including litigation between Russian entities in the High Court, where data had to be managed in an extremely secure environment across the UK and Russia. Mr Beckett also managed a regulatory review of a global bank trader performed by multiple regulators involving data from multiple systems and jurisdictions, including instant message chat and voice data.

**Continued overleaf**

## England



**Paul Brabant**  
*AlixPartners UK LLP*

### Phil Beckett (cont.)

Mr Beckett earned a bachelor’s degree in computing and management from Loughborough University, a master’s degree in forensic computing from Cranfield University and a master’s degree in computer and communications law from Queen Mary, University of London. He is a fellow of the Association of Chartered Certified Accountants and won the ACCA Gold Medal in 2001. He is also a certified fraud examiner and lectures regularly on information governance and forensic technology.

Paul has more than 20 years of experience working in a variety of roles in the global legal sector. He has acted as a lawyer, an electronic discovery expert and a software development executive in the United States, France and the United Kingdom. Paul advises lawyers in cross-border disputes and investigations, and he leads internal and regulatory investigations for high-profile clients. As a former legal technology executive, Paul incorporates automation, machine learning and predictive modeling into his practice yet understands how to work within the limits of such technologies.

Paul has a Juris Doctor from Washington College of Law at American University and speaks English, French and Spanish.

Paul’s relevant experience includes: leading an investigation into the business practices of a European subsidiary of a multinational firm. Extracted data from the company’s servers and user devices, and cross-referenced user data to records extracted from the company’s HR, payroll, and accounting systems. After identifying a pattern of self-dealing, the investigation led to the dismissal of the executive team and preparation of the necessary evidence to protect the parent company; leading the management of e-discovery in a litigation matter involving a claim between companies in the Middle East valued at more than £500 million, provided forensic analysis to assess claims of tampering with evidence; leading the e-discovery component of a litigation matter involving one of the largest banks in Ukraine by managing 10s of terabytes of data, processing the data in-country and consolidating evidence from related entities across the United States, Switzerland and various countries in Europe.



**Jason Coyne**  
*Kroll*

Jason Coyne is a managing director in the Data Insights and Forensics practice, based in London. He is an expert IT and digital forensics consultant with over 30 years of experience spanning local and central government, telecommunications, construction, transport, manufacturing, health-care, energy, oil and gas, wholesale and distribution, retail and gaming. He specialises in technology disputes, digital evidence and technology-based intellectual property matters.

Prior to joining Kroll, Jason was a partner at IT Group, which was acquired by Kroll in 2020.

Jason has given oral evidence in the Technology and Construction Court as well as various high courts, criminal courts, mediations and arbitrations in London, Brussels and Johannesburg.

Jason has been instructed as a technology expert witness in many high-profile private- and public-sector commercial litigations where technology-enabled projects have either been delayed, have failed or are no longer viable. He Jason has been instructed by leading law firms and insurers, acting for specialist suppliers and customers in large technical, infrastructure and outsourcing projects in the UK, South Africa, the Middle East and Asia.

As an experienced PRINCE2® practitioner and project turnaround consultant, he has managed hundreds of challenging and problematic technology projects to successful implementation, involving design, testing and project management. Jason is skilled in the use of EnCase®, X-Ways and a range of forensic tools and is Health and Safety, Technology and Management (HASTAM) accredited for the analysis of risk in business operations.

He is a member of the Academy of Experts and a member of the Society for Computers and Law.

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**WWL says:** *Phil Beckett is “excellent at digital forensics”, according to sources who deem him “one of our top competitors”.*

**WWL says:** *Paul Brabant receives widespread acclaim as an “excellent practitioner who works well on pressurised projects”.*

**WWL says:** *Jason Coyne of Kroll is a distinguished name in the forensics market with a specialism in digital evidence and technology disputes.*



**Jon Fowler**  
Ankura

Jon Fowler is a managing director at Ankura, based in London. He has over a decades' experience working for top tier professional services firms in the forensic and legal technology fields. His experience covers a wide range of sectors, with particular focus on financial regulatory investigations and large-scale litigation.

Jon has extensive experience in leading and delivering on large, multi-jurisdictional matters, with global experience including assignments in India, China, Canada and multiple European locations. Jon's expertise focuses on assisting clients with their full disclosure strategy from scoping, through data processing and review to production and advising on appropriate analytic software and techniques, such as concept analysis and predictive coding, to bring value and efficiency to the process.

Jon's previous experience includes: responsibility for the forensic collection, processing and onsite review of 300GB of data under tight deadlines at a client site in Portugal, using a visual analytics solution – after the review, relevant documents were exported and used to conduct interviews on the client premises; management of a large regulatory banking matter involving terabytes of data from various sources including Bloomberg and Reuters, and over 300 reviewers in London and New York; management of a court-ordered shared database for the electronic disclosure of a large multiparty matter involving hundreds of thousands of disclosed documents and over 100 users; management of an extensive Chinese state secret review onsite in Shanghai over a two-month period; oversight and management of a large collection, onsite processing and management of review exercise in a \$700 million multi-jurisdictional litigation – this involved the oversight of a document production of almost seven million pages; leadership of a complete e-discovery and analytics solution on a large banking matter, including managing an analytic review of an inbound production of over two million documents; conduction the forensic collection, processing and on-site review of data

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**WWL says:** *Jon Fowler is "responsive, down to earth and a real team player particularly strong in dealing with technical details and coming up with innovative solutions to problems".*



**Tanya Gross**  
Ankura

Tanya specialises in managing investigations and disputes that involve data in event-driven scenarios (for unstructured, structured and semi-structured data sets). She has led large-scale evidence and disclosure management exercises, tailoring the approach for how data is collected, searched, analysed and prioritised for review and then disclosed to another party in the dispute or a regulator. In recent years she has supported a number of complex cyber incidents - where systems have been compromised due to external threat actors - when an organisation is in a state of flux. These events require close program leadership, definitive decisions and management of key stakeholders, to help guide and support them through their crisis. Tanya provides this in combination with a skilled team of subject matter experts.

As senior leader of Ankura's Data & Technology practice outside of North America, Tanya leads the team's client delivery and service operations across Europe, the Middle East and Africa (EMEA), ensuring there is a focus on employing protocols and delivering value added solutions. This includes how they deliver and support work on cyber risk and information security, e-discovery consulting, digital forensics, data privacy and structured data analytics matters.

One of Tanya's strengths is leading and developing teams. Before Ankura's acquisition of Navigant's Disputes and Legal Technology segment, Tanya led Navigant's Global Legal Technology Solutions team in the UK and Asia. In 2016, Tanya spent time in Hong Kong to establish Navigant's Legal Technology operations in the region.

As an accomplished practitioner, Tanya is able to convey the technical detail in a language her clients understand. Having worked in IT and consulting for over a decade, Tanya has a thorough understanding of how to handle critical crisis situations to achieve the results necessary for her clients, she has become a trusted adviser in her field.

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**WWL says:** *Tanya Gross is highly sought after by a broad base of private and public sector clients, as she tactfully translates large volumes of data into actionable insights in tangled disputes.*

## England



**Benedict Hamilton**  
Kroll

Benedict Hamilton is a managing director in the Forensic Investigations and Intelligence practice. He developed Kroll's General Investigations team for Europe, Middle East and Africa, specialising in digital investigations, including open source, and the tools and methodologies that enable clients to combat cybercrime, leaks of confidential information, counterfeiting/illicit trade, and cryptocurrencies.

Benedict is now the global lead for technology tools and innovation, continuing to develop proprietary tools and techniques for investigations, particularly around social media analytics and blockchains.

He has extensive experience helping clients tackle a variety of complex issues, combining appropriate technology with Kroll's global team of investigative experts to achieve efficient, effective results.

Notable cases led by Benedict include a pan European effort to disrupt illicit trade in refrigerant gases for the European Chemical Council, using a combination of technology, controlled buyer interactions and site visits for maximum impact.

Benedict led a case that thwarted a multi-million-dollar extortion attempt by a hacker who held company data, by recovering the data before it could be released. He has also identified malicious tweeters through clues in the tweet contents, deep web and Whois data, and led a team that identified and located those responsible for a \$25 million Bitcoin theft, from social media and intellectual property access clues, for law enforcement to prosecute.

Prior to joining Kroll in 2005, Benedict spent 12 years producing investigative television programmes for the BBC and Channel 4. He was also nominated twice for Channel 4's Royal Television Society (RTS) Best Journalism Awards for programmes on Northern Irish terrorism and Combat 18.

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**WWL says:** *Benedict Hamilton is a standout digital forensic expert, who receives extensive recommendations from market sources for his adept handling of data privacy issues.*



**Andrew Kennell**  
Ankura

Andrew Kennell is a senior managing director at Ankura based in London, focused on data and technology. He has 30 years of professional services experience, providing strategic advice to many of the world's leading organisations on complex regulatory investigations and commercial disputes.

Andrew is well known in the industry and has a proven track record of building profitable service-based businesses. He has a hands-on approach to successfully leading teams on engagements, as well as a recognised agile and innovative approach to solving challenging client matters with a unique capacity to operate and deliver results in ambiguous environments.

Andrew has been recognised in the field by Who's Who Legal Consulting Experts for his application of innovative technology and expertise to solve complex high profile commercial problems. He is renowned for his cutting-edge and original approaches to solving complex problems.

Andrew specialises in financial services investigations, having worked on some of the most challenging multi-jurisdictional matters over the last decade such as foreign exchange trading, LIBOR, and U.S. DOJ OFAC infringements. He has also worked extensively in the fintech, cryptography, hydrocarbon, pharmaceutical, technology, civil nuclear and transport sectors.

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**WWL says:** *Andrew Kennell is a distinguished digital forensic expert who receives comprehensive endorsements from peers for his work in the digital investigations space.*



**David Waterfield**  
AlixPartners UK LLP

David is a Director in AlixPartners' forensic data analytics team in London. He has over 17 years' experience as a consultant, working with clients on their most complex and high-profile matters. David specialises in the forensic extraction, interpretation and analysis of complex and disparate IT systems and data, specifically in the context of legal disputes and regulatory investigations. David frequently works alongside the firm's economics consulting and forensic accounting teams, providing expert analysis of datasets in order to re-create historical events, analyse patterns of behaviour and model alternative (counterfactual) scenarios. David also has extensive experience in undertaking complex discovery on IT systems spanning 20+ years and across global organisations, in order to identify systems and data that are responsive to disclosure. David puts a clear focus on understanding the business processes and products that are at the subject of the dispute or investigation, so he can ensure that the data analytics work his team undertakes is embedded in the facts of the case and provides genuine insight.

David has worked across multiple industries including financial services, retail, life sciences, e-commerce, and leisure. David's litigation experience spans cases at the UK High Court, the Southern District of New York and the UK's Competition Appeal Tribunal. David's regulatory work has involved cases with the FCA, CMA, New York DFS, OCC, as well as many other regulators globally. Examples of the types of cases where David has driven insight through the use of data include: a global sanctions compliance lookback; the use of Internet of Things (IoT) data in a litigation concerning a security incident; a dispute alleging improper use of confidential data and market abuse in commodities derivatives trading; an investigation into alleged abuse of dominance and collusive agreements in the pharmaceutical sector; and a litigation concerning alleged anti-competitive conduct in the global FX markets. The common

## Germany



**Günter Degitz**  
AlixPartners GmbH

theme among these was the need to understand a complex IT environment, often involving legacy systems, so that data that was relevant to the case could be identified, extracted, analysed and produced. David combines the ability to understand complex business processes, and their underlying datasets, with technology and analytical techniques to help produce targeted analysis that helps his clients, and their external legal advisers, understand the digital fact-base of the case and make informed strategic decisions based on this.

Increasingly David is using data visualisation tools and techniques to help simplify complex analysis and to help communicate multifaceted arguments. His team have also developed a bespoke software solution that allows legal teams to visualise historical data from multiple different sources, and use this to understand factual chronologies and test legal theories.

Günter Degitz is managing director and head of the financial advisory services (FAS) practice in Germany and Switzerland. He brings over 25 years of professional experience in international investigations and e-discovery projects regarding misconduct, compliance, antitrust, FATCA, tax fraud and anti-money laundering (AML).

Based on this expertise, he advises leading banks in international forensic investigations and works in high-profile independent monitor engagements. He provides strategic consulting services for international companies in the implementation of effective corporate governance and compliance organisations.

Günter serves as: a senior partner, in a monitor role, in AML/sanctions-related matters for a leading German bank; independent forensic expert in a Libor-related board liability investigation; lead forensic partner to the monitor of a leading Swiss bank in US tax matters; and forensic partner to the independent examiner for Swiss banks.

He also advises a DAX company on the preparation of compliance organisation certification; leads digital investigations and high-profile e-discovery cases (eg, *Lehman Brothers*); internal investigations in corruption, fraud, cartel and data protection cases for industry and financial services clients; compliance and IT due diligence consulting in M&A transactions; and strategic consulting for global data protection, IT security, compliance, audit and legal organisations.

Prior to joining AlixPartners in 2013, Günter was managing director of disputes and forensics for Alvarez & Marsal; a forensic partner at KPMG; and director of information services at BCG.

Mr Degitz has spoken on digital investigations and e-discovery, and acts as chairman for international conferences on compliance and antitrust, data protection, and M&A.

Mr Degitz holds a master's degree in informatics from the Karlsruhe Institute of Technology. He speaks German and English fluently.

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## Hong Kong



**Davin Teo**  
Alvarez & Marsal

Davin Teo is a managing director and leads the forensic technology team within Alvarez & Marsal Disputes and Investigations across Asia; he is based in Hong Kong. Mr Teo specialises in digital investigations and e-discovery matters. His primary areas of expertise are fraud investigations, e-discovery, misconduct investigations, intellectual property theft investigations, dispute matters and data recovery requests. With experience spanning more than 20 years in forensic technology and, prior to that, three years in accountancy, Mr Teo has provided consultancy services in the forensic technology, e-discovery and IT audit fields to numerous national and international corporations, government bodies and regulators.

In litigation, Mr Teo is experienced at handling end-to-end e-discovery matters for US, UK and other international litigations. He has managed the e-discovery phase of multiple US ITC section 337 International Trade Commission matters for China, with clients including multinational companies and state-owned enterprises.

He has also been appointed on several dissenting shareholder section 238 (Cayman Island Companies Law) disputes, as the single joint forensic IT expert in the Grand Court of the Cayman Islands

Mr Teo has also represented clients in his capacity as a digital forensic expert in global regulatory investigations involving the US Foreign Corrupt Practices Act, the Securities and Exchange Commission, and the Department of Justice; and Hong Kong regulatory bodies such as the Hong Kong Police, the Securities and Futures Commission and the Independent Commission Against Corruption.

Mr Teo has handled the e-discovery phase for several international arbitrations involving a global energy conglomerate based in China. The matters involved custodians and data spread across Europe, China and Asia with a closed state secrets review in China with parallel hosted review platforms in China, Hong Kong and the UK.

**WWL says:** *David Waterfield is a "diligent and thorough" expert who "understands not just the immediate task but also the ultimate goal".*

**WWL says:** *Günter Degitz is "extremely experienced, immensely meticulous and sagely strategic" in his approach to handling cases.*

**Continued overleaf**

## Hong Kong

### Davin Teo (cont.)

Mr Teo earned a bachelor's degree in commerce from the University of Queensland. He is an EnCase certified examiner, with certification in ethical hacking, and a certified hacking forensic investigator. He also holds a graduate certificate in financial management.

Mr Teo has experience in working on matters in the following countries: China, Hong Kong (SAR), Thailand, Singapore, South Korea, Taiwan, Malaysia, Australia, the UK, Ireland, Switzerland, the Netherlands, Germany, Luxembourg, Austria, Kazakhstan, Nigeria, Angola, India, South Africa and the USA. Mr Teo is a native English speaker and speaks basic Cantonese. He is an Australian and British national.

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**WWL says:** *Davin Teo is one of the leading names in the digital forensics market, receiving plaudits for his ability to "adapt to changing client needs as well as consistently deliver on his promises".*

## India



### Amit Jaju *Ankura*

Amit Jaju is a senior managing director with Ankura Consulting based in Mumbai, India. Amit leads the Data & Technology Segment in India and has over 17 years of experience in forensic technology consulting covering data analytics, cyber, e-discovery, software licensing and information governance. He has created market leading solutions to solve data related challenges for clients around a wide spectrum of areas such as financial crime, bribery and corruption (FCPA / UKBA), sanctions and AML, transaction monitoring, cyber incident response, piracy and threat monitoring, analytics and software licensing. He has delivered engagements for global and Indian clients in over 20 countries and his experience spans across multiple sectors including financial services, information technology, pharmaceuticals and media and entertainment.

He has led many complex global data analytics engagements including implementing and managing enterprise-wide fraud and AML monitoring solutions for banks and implementing terrorism monitoring over the internet for defence services. He has delivered sanctions diagnostics and investigation engagements across Europe and the Middle East for large OFAC sanctions matters and has developed a sanctions analytics platform to deliver end-to-end sanctions diagnostics and monitoring.

Amit has led and delivered several cross border and Indian investigations covering digital forensics, e-discovery and forensic data analytics to uncover issues such as fraud, bribery and corruption, data/IP theft and cybercrime; acted as an expert witness in Europe and USA on matters related to IP Theft and Piracy.

Amit writes for various journals and in his guest columns with top Indian business newspapers. His study on Insider Threats is published in the courseware of Cambridge University. Amit is a regular speaker in prominent legal, technology, compliance, and cyber industry forums. Amit also conducts regular training workshops for judicial, law-enforcement, compliance and legal communities.

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**WWL says:** *Amit Jaju receives considerable recommendations for his practice, and is lauded for "his mind-blowing technical knowledge". One peer adds, "Amit is one of the most skilled digital forensic practitioners in the market."*

## Japan



**Ben Fouracre**

*J.S. Held*

Ben Fouracre has been based in Japan for over twelve years and provides business risk and strategic consulting services throughout Japan and the Asia-Pacific region.

A director in BRG's Global Investigations + Strategic Intelligence practice, Mr. Fouracre has assisted both Japanese and foreign multinationals with strategic planning, alignment and operational execution, market entry, business intelligence, due diligence, crisis response, brand integrity, and design and implementation of global compliance programs.

Mr. Fouracre is also a specialist in the creation and development of global programmes aimed at implementation of process and leadership behaviors tied to delivery of strategic objectives. He has coached senior executives in Japan and throughout Asia-Pacific on high-performance optimizing delivery. His clients have included government organisations and major, culturally diverse multinationals in a number of industries.

Prior to joining BRG, Mr. Fouracre was the managing director and Japan representative for a publicly listed consulting firm, where he was responsible for leading the design and implementation of complex risk and strategic assignments for Japanese companies operating in high-risk environments.

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**WWL says:** *Ben Fouracre is a respected investigations expert, whom clients describe as "very skilled, and is always thinking about the clients' interests".*

## Singapore



**Daniel Tay**

*Alvarez & Marsal*

Daniel Tay is a senior director with Alvarez & Marsal's Forensic Technology service in Singapore. He has over 20 years' diverse experience in law enforcement, regulatory bodies and forensic advisory. His expertise ranges from digital forensics to large-scale, global multi-jurisdictional forensic discovery.

Daniel specialises in providing technology advisory services which includes the forensic acquisition and examination of electronic evidence and the analysis of electronic data for corporate fraud and FCPA investigations, expert analysis and expert testimony and litigation support across various industries, including pharmaceuticals, finance, oil and gas and technology. He has been appointed by the Singapore Court to act as an expert witness and joint digital forensics expert.

Daniel's notable assignments include a large-scale multi-jurisdictional investigation for a state-owned oil and gas enterprise in Asia involving the forensic acquisition and examination of more than 100 electronic devices and the processing and analysing of a high volume of electronic evidence. Other notable assignment include preparation of a forensic expert report and giving evidence to the High Court of Singapore in relation to an investigation.

Daniel is a founding board member of the Singapore Chapter of the High Technology Crime Investigation Association whose members are forensic practitioners and future leaders at local universities and polytechnics. He was appointed as President of the association from 2019 to 2020, and he currently serves as Secretary of the association. Through the Association, Daniel helps to steer the development of digital forensics and forensic discovery in Singapore.

Prior to joining Alvarez and Marsal, Daniel spent 9 years with KordaMentha as an Executive Director of their Forensic Technology team in Singapore responsible for the Forensic Technology service line in Singapore and Asia-Pacific.

Daniel has a Bachelor of Applied Information Technology from University of Newcastle and Specialist Diploma in Network Security from Singapore Polytechnic. He is an EnCase Certified Examiner (EnCE) and Certified Mobile Forensics Examiner, Cellebrite.

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**WWL says:** *Daniel Tay stands out among peers for his agile handling of digital forensics and is lauded for his impressive track record in complex cross-border matters.*

## United Arab Emirates



**Paul Walker**  
Ankura

Paul Walker is a senior managing director at Ankura based in Dubai.

Paul has over 20 years of experience at various global consulting firms, focused on technology consulting and building and leading practices across multiple jurisdictions. Specifically, he was a senior equity partner for 12 years where he led technology across Europe and the Middle East. Paul has extensive experience in working with clients across continental Europe, India, Africa, the Middle East and Asia.

Paul's particular area of expertise is in building and leading the eDiscovery, data analytics, traditional computer forensics, cyber, data privacy and IP, and license compliance offering. Paul has considerable experience in supporting clients in complex cross-border matters on a wide range of issues including compliance, remediation, regulatory, and financial crime. His experience includes technology led fraud investigations, economic sanctions, internal and external cyber breach, and intellectual and license non-compliance, all from a technology perspective.

Paul has a keen interest in developing new and innovative solutions for clients, using the very latest tools and techniques, and working closely with the vendor community. As a result of his roles and expertise in consulting and the industry, Paul has developed a wide range of experience including financial services, life sciences, telecommunications, automotive and public sector.

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**WWL says:** *Paul Walker is a standout digital forensic expert, who receives extensive recommendations from peers for his work on e-discovery, digital forensics and data privacy issues.*

## USA • California



**Michael Bandemer**  
Berkeley Research Group

Michael Bandemer is a managing director with Berkeley Research Group (BRG) and leader of its discovery and forensic technology services practice (DFTS), which specialises in e-discovery, digital forensic investigations, data security/privacy and compliance. Mr Bandemer and the DFTS practice use best-of-breed technologies, artificial intelligence and a diverse group of professionals to assist clients with their investigative, compliance, and legal objectives. Prior to joining Berkeley Research Group, Mr Bandemer was a managing director with an international advisory and business services firm, and previously served as the national practice leader of a global firm's legal technology and analytics consulting group.

Mr Bandemer has performed or supervised the preservation, forensic collection and analysis of electronically stored information (ESI) from corporate networks, databases, personal computers (Mac and PC), phones, tablets, external storage devices, social media, archives, cloud providers and other digital storage media in hundreds of matters ranging from internal and federal investigations to commercial disputes. Mr Bandemer advises both corporate and law firm clients, and provides expert testimony regarding various information management, data security, and legal technology issues including internal processes, policies and procedures, best practices, evidence preservation and collection, computer forensics, electronic discovery, complex data analytics, and other information technology issues. Mr Bandemer also assists clients with information governance programme development, including data security readiness programmes through the implementation of data mapping, data handling, policies and procedures, education and awareness programmes, and change management in compliance with applicable privacy laws such as the General Data Protection Regulation (GDPR) and the California Consumer Privacy Act (CCPA).

Mr Bandemer has qualified in court as an expert in e-discovery and computer forensics, and provided testimony at deposition, arbitration and federal and state court. He has been selected as an independent e-discovery and computer forensics expert and has served as a 30(b)(6) corporate representative, special master and court-appointed third-party neutral in various engagements. In these matters Mr Bandemer has addressed discovery issues concerning records management, accessibility, burden, preservation, collection, spoliation, search and production.

The diverse range of matters Mr Bandemer has assisted with includes misappropriation of trade secrets, internal investigations, breach of contract, business interruption, employment disputes, fraud investigations, securities, and wage-and-hour class actions, among others. He has experience in a broad spectrum of industries including high technology, financial services, construction, professional services, gaming, hospitality, entertainment, oil and gas, government, retail, auto, railroad, entrepreneurial business, manufacturing, and real estate.

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**WWL says:** *Michael Bandemer brings decades of experience in forensic data collection and electronic analysis to his skilful work for corporate clients.*





**Robert C DeCicco**  
Alvarez & Marsal

Robert DeCicco is a managing director with Alvarez & Marsal disputes and investigations practice. He specialises in providing services related to digital forensics incident response, forensic examinations, cyber security and electronic discovery for a variety of high-profile and confidential clients. He is a court accepted expert for a host of technology related disciplines in district, state and federal jurisdictions both nationwide and abroad.

With more than 20 years of technology experience, Mr DeCicco has performed hands-on examinations and analysis of computer data and the day to day management of staff along with authoring and ensuring compliance of policies and operating procedures. He has actively managed, participated in and defended opinions on the full life cycle of electronic evidence in electronic discovery including the collection and analysis of electronic evidence and its behavior from thousands of computers, cloud-based storage environments, databases, IoT devices, mobile devices and emerging data systems from extremely complex, disparate and sensitive technology environments throughout the world.

Mr DeCicco is a former civilian employee of the National Security Agency (NSA) and regularly works in conjunction with regulatory and law enforcement agencies to provide acceptable practises and defensible sound data collection, processing and analysis protocols. He also maintains active involvement in the standard operating procedures group related to acceptable methodologies related to ESI collection and analysis in the field and in the lab and often lectures to the technology and legal communities.

Prior to joining A&M, Mr DeCicco served as a managing director and co-leader of the technology segment of the global investigations and strategic intelligence practice at a global consulting firm, as a managing director and global practice leader of digital forensics incident response at navigant consulting and as a managing director, in the technology practice as the central division leader and global risk and investigations practice liaison at FTI Consulting.

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**WWL says:** *Robert Decicco is "thought very highly of" for his digital forensic prowess and over 20 years' experience in the field.*



**John F Stark**  
Ankura

John F Stark is a managing director at Ankura, based in San Francisco. He advises on and organises consulting and expert witness solutions to address and solve risk in litigation, governmental oversight and corporate investigations, and compliance. These teams and solutions provide functional expertise in forensic accounting, economics, finance and complex data; as well as in-depth industry expertise in healthcare, life sciences, banking and consumer finance, technology and energy sectors.

Representative complex litigation projects include false claims and qui tam defence, economic, financial and accounting analysis, and expert testimony across a wide spectrum of litigation, including IP, accounting, securities, and financial, employment, antitrust and royalty-related litigation (eg, valuation, market definition, liability and damages analyses), and electronic discovery.

Representative government investigations and white-collar projects include management and board-led investigations of whistle-blower claims and regulatory inquiries involving accounting irregularities, corporate fraud and abuse, and the FCPA; HHS OIG and DOJ investigations; corporate and individual white-collar defence involving the SEC and DOJ; data breach and IP theft investigations; and IRO and monitorships.

Representative regulatory and compliance projects include financial restatement and accounting remediation; GDPR and privacy-related compliance; and CID response.

Previously, John practised in the New York office of the law firm, Shearman & Sterling. During law school, John worked for numerous financial and regulatory institutions, including the SEC, the CFTC and the US EXIM Bank.

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**WWL says:** *John Stark is a favourite among peers and clients when it comes to digital forensic matters. He brings over 20 years of experience with cyber and privacy issues in a range of sectors.*

## USA • District of Columbia



**Stacy Fresch**  
*Forensic Risk Alliance*

Stacy Fresch is a partner in FRA's Washington DC office and has nearly 25 years of private and public sector experience providing advice on a variety of multinational compliance, financial reporting and forensic accounting matters. Stacy provides expert advice on compliance matters, helps clients respond to regulatory inquiries, investigates accounting irregularities, and completes financial restatement projects.

Stacy was appointed and served as an independent co-monitor for a member firm of a global network Big Four accounting firm in connection with a PCAOB enforcement action. In her capacity as a monitor, she assessed the audit firm's design, execution and operating effectiveness of all elements of the firm's system of quality control. Stacy has significant experience analysing complex accounting and auditing issues, providing technical accounting advice on compliance with US GAAP and US GAAS and evaluating entities compliance with reporting under the books-and-records and internal controls provisions of the U.S. federal securities laws. She has prepared financial statements and disclosures including multi-period restated 10-Ks and 10-Qs.

Before joining FRA in 2016, Stacy was a managing director in KPMG's forensics practice where she led complex litigation-support assignments, multi-jurisdictional forensic accounting investigations, global compliance reviews for FCPA matters and a fact-finding project for a DOJ settlement negotiation for claims initiated under the whistleblower provision of the False Claims Act.

Prior to her time at KPMG, Stacy served as an assistant chief accountant in the SEC's division of enforcement where she completed a variety of financial and accounting fraud investigations, including FCPA matters of SEC registrants, corporate officers, external auditors, and other third parties. Stacy is a certified public accountant (CPA) and a certified fraud examiner (CFE). She received her MBA at the College of William and Mary and earned her bachelor's degree in economics at Dickinson College.

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**WWL says:** *Stacy Fresch gains widespread recognition as "an impressive forensic expert" who has "deep technical knowledge" and "expertise in financial restatements".*

## Illinois



**Douglas Herman**  
*BDO USA LLP*

Douglas Herman is a principal in BDO's forensic technology services practice with extensive knowledge and experience in technology, and a focus in database-driven applications, pre-litigation planning, e-discovery and digital forensic services. Douglas also has considerable technical experience with computer networking; network security; data storage; database-driven applications, including ERP, CRM, EMR, HRIS, SharePoint-related structures, SQL database design and administration; email archiving platforms; and the full electronic discovery reference model (EDRM) and project life cycle.

Experienced in e-discovery and dispute resolution, Douglas has provided expert witness testimony in a number of litigations, where he has been retained as an e-discovery expert, a 30(b)(6) expert, and has also participated in an array of technical depositions of opposing experts. He advises clients nationally across multiple industries, including energy, healthcare and pharmaceutical, education, banking, transportation and manufacturing.

Douglas has an MBA and an MS in computer science from City University, and a BS in engineering mechanics from the University of Wisconsin.

Douglas is an avid participant in the Habitat for Humanity community, where he routinely helps with planning, project management and construction activities related to providing housing for people in need.

Douglas is a teacher and mentor for individuals in the Wounded Warrior Project, focusing on helping disabled veterans with physical disabilities through construction and craft projects.

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**WWL says:** *Douglas Herman is an e-discovery expert who has worked on an array of disputes across the healthcare, banking and pharmaceutical sectors.*

## New Jersey



**David Kalat**  
Berkeley Research Group

Mr Kalat is an information scientist and a testifying expert in electronic evidence, digital forensics, data analytics, and information security. He is a licensed private detective, and the author of numerous publications on the history of information technologies.

He leads the Chicago digital forensics lab for BRG's Global Investigations + Strategic Intelligence practice group. Prior to joining BRG, Mr. Kalat was with Duff & Phelps' Disputes and Investigations practice, where he managed an international team of forensic examiners and eDiscovery support specialists. Mr. Kalat has over 20 years of experience in digital video, and has applied this knowledge to the forensic examination of video evidence.

Mr Kalat has been qualified as an expert in electronic evidence and digital forensics in civil and criminal matters, in state and US Federal courts. He has testified in bench and jury trials, in class certification hearings, arbitrations, preliminary injunction hearings, and spoliation disputes. He has frequently testified in putative class actions involving TCPA claims and related data privacy laws. He has drafted forensic protocols, and served as an eDiscovery neutral. His casework has included investigations of alleged spoliation of electronic evidence and theft of trade secrets; analysis of blockchain data and surveillance video recordings; examination of complex telecommunications and data management platforms including biometric authentication systems; and structured data analytics.

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**Kirstie Tiernan**  
BDO USA LLP

Kirstie Tiernan is a principal and co-leads the BDO Digital data analytics and automation practice, which provides clients with dashboards, statistical models and predictive analytics to turn data into information upon which key business decisions are made. Applying her skills in artificial intelligence and machine learning, Kirstie regularly works with clients to increase organisational and operational efficiencies. Kirstie approaches projects with a focus on process optimisation and a passion for implementing technological advancements to improve and accelerate time-consuming client operations. She has a desire for helping clients make sense of the new world of digital transformation and in determining how it tangibly applies to each client's business.

Kirstie also served as a co-leader of the firm's own digital transformation and innovation strategy execution. She has been part of several key developments for the firm during her leadership in this role, including the BDO bot factory; the firm's first Hackathon; and leading brainstorming and ideation sessions throughout the organisation.

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**WWL says:** *Kirstie Tiernan runs an enviable digital forensic practice, which sees her regularly engaged in key data analytics, risk advisory and tech transformation assignments.*



**Alan Brill**  
Kroll

Alan Brill is a senior managing director with Kroll's Cyber Risk practice, based in the Secaucus, New Jersey office. As the founder of Kroll's global high-tech investigations practice, Alan has led engagements that range from large-scale reviews of information security and cyber incidents for multibillion-dollar corporations to criminal investigations of computer intrusions. He has worked on many of Kroll's major international projects. Alan serves as both a consulting and testifying expert in major cases where his ability to explain complex technology concepts provides counsel with a valuable litigation resource.

Alan primarily consults with law firms and corporations on investigative issues relating to computers and digital technology, including the investigation of computer intrusions, Internet fraud, identity theft, misappropriation of intellectual property, cases of internal fraud, data theft and sabotage, as well as computer security projects designed to prevent such events. He has worked extensively on developing methodologies for collecting evidence from corporate information systems. Many of his projects involve the development and presentation of expert reports and testimony in federal and state courts and before domestic and international arbitration panels.

Alan is an internationally recognised writer, speaker, and instructor on technology security. He has authored or co-authored 12 books and written numerous articles. In addition, he has appeared on a wide range of media outlets including *60 Minutes*, *Dateline NBC*, *Good Morning America*, *Time Magazine*, *US News & World Report*, *The Wall Street Journal*, *USA Today*, *NBC*, *CBS* and *ABC News*,

**Continued overleaf**

**WWL says:** *David Kalat is singled out by market sources as a top-tier expert when it comes to electronic evidence and digital forensics in civil and criminal matters.*

USA • New Jersey

**Alan Brill (cont.)**

as well as CNN, MSNBC, CNBC, BBC, A&E, CBC, Discovery Networks, and Court TV. He has been an instructor for the Federal Bureau of Investigation, Secret Service, Federal Law Enforcement Training Center, the American Institute of CPAs (AICPA), American Bar Association, and the John F. Kennedy School of Government at Harvard.

He also serves as an adjunct professor at the Texas A&M University School of Law.

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**WWL says:** Alan Brill excels in investigative issues across a wide range of digital technology, fraud and theft matters.

USA • New York



**Steven N Ambort**

*AlixPartners*

Steve is the global co-leader of the firm's disputes, investigations and risk practice. He has over 28 years' experience, specialising in solving complex digital data challenges for companies facing regulatory, litigation, financial and operational issues.

Steve has substantial experience in complex and high-stakes litigation and regulatory matters, having led engagements involving unstructured and structured data analysis. His experience involves a variety of data challenges, including advising and implementing solutions to e-disclosure challenges, analysing structured data to determine economic damages to assert or defend a claim and designing and implementing automation tools to streamline the processing and remediating of customer misselling complaints arising from regulatory intervention.

Steve's work increasingly involves the assessment and use of leading edge artificial intelligence and machine learning technologies to reduce the manual document review requirements to identify responsive, privileged or other pertinent electronic documents.

Steve's experience is unique, having lived and worked extensively in the US and Europe. He has been retained by clients facing matters before the European Commission (EC), the Office of Fair Trading (OFT), the UK High Court, the UK Competition Appeal Tribunal (CAT), the Financial Services Authority (FSA), the Financial Conduct Authority (FCA), the Serious Fraud Office (SFO), the US Securities and Exchange Commission (SEC), the US Department of Justice (DOJ), the Federal Trade Commission (FTC) and various US judicial courts.

Steve holds a bachelor's degree in business administration from the University of Mississippi and a master's degree in business administration, with distinction, from Tulane University.

Steve is a certified management accountant (CMA) and a certified management consultant (CMC). Steve is also a member of the finance and real estate advisory board at the University of Mississippi's School of Business Administration. In 2014, Steve was recognised by Jay Alix, the founder of AlixPartners, with the Founder's Award for his contributions to the firm.

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**WWL says:** Steven Ambort is an outstanding data expert who excels at leading damage determinations, disclosure management and regulatory investigations.



**Stephanie L Giammarco**  
BDO USA LLP

Stephanie Giammarco is BDO's National Advisory Practice Partner and former member of BDO's Board of Directors, which included serving several years as the chairperson of the Compliance and Ethics committee. For over 25 years, she has worked with organisations and their counsel on financial frauds, garnering significant media attention, and has led teams to develop data-driven solutions to achieve litigation or investigative objectives.

Ms Giammarco provides litigation and consulting services to organisations and their counsel, including data analytics, digital forensics, and e-discovery services related to domestic and international matters involving product liability, financial statement fraud, class action lawsuits, internal investigations, securities fraud, employee and vendor schemes, and breach of contract. She is skilled in the collection, preservation, and analysis of electronic evidence, as well as the implementation of various e-discovery tools.

She has been deposed as a Rule 30(b)6 e-discovery witness and testified before the judicial arbitration services on the calculation of damages in contract disputes. Ms Giammarco has published and presented on a range of digital forensics and e-discovery topics, including before the Securities and Exchange Commission, the Security Industry Authority, and the National Futures Association.

Ms Giammarco's other professional affiliations have included: the American Institute of Certified Public Accountants; the Association of Certified E-Discovery Specialists Advisory Board; the Association of Certified Fraud Examiners; the New York State Society of Certified Public Accountants; BDO's Board of Directors Nominating Committee; and BDO's Women's Initiative Steering Committee.

Ms Giammarco has an MA in criminology (corporate crime) from the University of Maryland, College Park; and a BS in accounting from Binghamton University's School of Management.

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**WWL says:** *Stephanie Giammarco inspires confidence in clients with her expansive experience dealing with multiple government authorities in e-discovery proceedings.*

## DIRECTORY

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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FINANCIAL ADVISORY &  
VALUATION |  
*Corporate Tax Experts*

**Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# LEGAL MARKETPLACE ANALYSIS: Financial Advisory & Valuation | *Corporate Tax Experts*

In this chapter, WWL is proud to present the top 81 corporate tax experts around the world. They have distinguished themselves by advising clients on a wide range of domestic and international corporate tax and valuation issues.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

Global Elite Thought Leaders		
<p><b>Brian Arnold</b> <i>University of Waterloo</i> Ontario</p>	<p><b>Humberto Ávila</b> <i>Humberto Ávila Advocacia</i> São Paulo</p>	<p><b>Jaime Carvalho Esteves</b> <i>J+Legal</i> Lisbon</p>
<p><b>Michael J Graetz</b> <i>Columbia University School of Law</i> New York</p>	<p><b>Eduard Lechner</b> <i>University of Vienna</i> Vienna</p>	<p><b>Eliseu Martins</b> <i>Universidade de São Paulo</i> São Paulo</p>
<p><b>Patricia Matos</b> <i>Deloitte LLP</i> Lisbon</p>	<p><b>Kees van Raad</b> <i>University of Leiden</i> Leiden</p>	<p><b>Stephen E Shay</b> <i>Harvard Law School</i> Boston</p>
<p><b>Heleno Taveira Torres</b> <i>Heleno Torres Advogados</i> São Paulo</p>		

## LEADING FIRMS

### EY

**Michael Potter** enjoys a sterling reputation in the Australian corporate tax market, thanks to his excellent work on international corporate tax matters.

**Paulo Mendonça** leads the transfer pricing team at EY Portugal, and is a highly respected expert who brings over 23 years of experience with domestic and international tax issues.

**Marco Magenta** receives impressive recommendations for his tax practice, which is geared towards inbound and outbound international tax, restructuring and finance issues.

**Henrik Arhning** is identified by peers as a key name in the Danish tax market, with over 25 years of experience in international tax matters and transfer pricing issues.

**Andrew Dubroff** is a top-tier corporate tax expert who receives extensive acclaim

from market commentators in the North American market.

**Marcio Oliveira** has built and maintains an impressive corporate tax practice, with peers confirming that “Marcio is the best in Brazil.”

### Deloitte

**Asger Mosegaard Kelstrup** is highlighted by sources as a go-to expert for corporate tax issues, and is described as “a highly regarded name in the field”

**Luc De Broe** is lauded by sources as “a very good corporate tax expert”, and is well-versed in Belgian and international tax law matters.

**Patricia Matos** is a respected tax specialist in the Portuguese market, with over 20 years of experience with tax and transfer pricing issues.

**Marcelo Natale** leads the firm’s Brazilian tax group, and is highly sought after for his experience with corporate and indirect tax matters as well as transfer pricing.

**Carlos Loureiro** is highlighted as a pillar of Portugal’s corporate tax market, thanks to his excellent work over 40 years of practice.

**Alexander Lang** is an established tax specialist in the Austrian market report peers, whose practice is geared towards tax litigation and capital asset taxation.

### PWC

**Leendert Verschoor** is a top-notch corporate tax expert, with a specialty in advising multi-nationals on international tax matters.

**Carlo Romano** is described by market commentators as “a very good practitioner” when it comes to corporate tax matters.



**Rosa Areias** is a well-respected tax expert in Angola, who enjoys impressive recommendations for her 20 years of work in the space.

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## OTHER LEADING INDIVIDUALS

### Belgium

**Edoardo Traversa** of Arteo sits among the finest corporate tax specialist that Belgium has to offer, and is well versed in constitutional tax law.

### Brazil

**Humberto Ávila** with Humberto Ávila Advocacia is appreciated by peers as “a great mind” in the corporate tax space.

**Heleno Taveira Torres** at Heleno Torres Advogados comes highly recommended by peers and clients, who describe him as “a respected legal doctinaire”.

### Canada

**Brian Arnold** with University of Waterloo is one of Canada’s best corporate tax experts,

with sources confirming that he is “very good”.

### England

**Richard Boulton KC** at Berkeley Research Group is a “hugely experienced” and “great expert” with stellar testifying skills.

### Finland

**Marjaana Helminen** of University of Helsinki is a leading name in the Finnish corporate tax market, who is known particularly for her expertise with EU tax law issues.

### Netherlands

**Kees van Raad** at Loyens & Loeff is a pillar of the European corporate tax market, with peerless experience in a broad range of tax issues in the region.

### Portugal

**Jaime Carvalho Esteves** of J+Legal is a distinguished tax specialist in Portugal, with over 30 years of experience in the space.

### USA

**Stephen Shay** with Harvard Law School is singled out as a heavyweight in the US corporate tax market by peers. He is an internationally recognised authority on a host of complex taxation issues.

Columbia University School of Law’s **Michael Graetz** is appreciated as a keystone of the corporate tax market in North America, with enviable experience in the US Treasury.

## Brazil



**Silvio Simonaggio**  
*Simonaggio Certeza Técnica*

Silvio Simonaggio holds degrees in economics, accounting and law (OAB/SP). He has significant experience in all areas, especially in accounting and finance forensic, economics and legal expertise.

He lectures on forensic, forensic evidence and case studies at various class councils and universities. He conducts analysis and lectures on taxes at the Union of Accounting Enterprises, the Commercial Association of São Paulo and the São Paulo Federation of Commerce. Recently, he was presented with a chair at the Academia Paulista de Contabilidade.

In July 1976, he established his own firm. Initial matters handled included accounting projects and economic studies, while Silvio established and expanded the firm's accounting capabilities. In 1980, the firm began to take on accounting and economic matters requiring forensic analysis. In 1999, the firm began to take on cases relating to management-level decision-making and judicial and administrative arbitration proceedings. In this capacity, the firm is able to offer a well-trained technical team.

The firm's work takes on all litigation processes requiring technical evidence. It covers all jurisdictions and incorporates matters involving fraud, embezzlement, determination of corporate assets (including the definition of "goodwill" in relation to companies and businesses), and examination of material and moral damages.

The firm's expertise in taxation makes it something of a specialist area for its members. The team has developed a strong set of preventive and corrective measures for its clients, as well as excellent knowledge of the administrative and judicial landscape pertaining to such issues.

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**WWL says:** *Silvio Simonaggio receives a plethora of endorsements from market commentators, who laud his incisive handling of complex financial advisory matters. His tax expertise is further praised.*

## England



**Richard Boulton KC**  
*Berkeley Research Group*

Richard Boulton is the chairman of Berkeley Research Group (UK) Ltd. He is a chartered accountant who advises clients on economic, accounting and valuation issues, specialising in the calculation and communication of complex damages. He has been engaged in over 300 litigations, including many of the world's largest commercial disputes. He has given oral evidence on approximately 60 occasions in the English High Court, the Copyright Tribunal and the European Commission (Competition Directorate), and before over 30 international arbitration tribunals. He is also a commercial barrister at One Essex Court.

Mr Boulton was previously the global head of finance and accounting services of a major expert services and consulting firm, which included the forensic accounting; damages and intellectual property; financial services; and healthcare practice areas.

Mr Boulton spent 20 years with Arthur Andersen, including 11 years as a partner. He spent three years (1997-2000) as the number-two executive, responsible for over 70,000 people worldwide. His broader experience included several global leadership positions; 15 years of client work as a consultant on financial and economic issues, particularly in the media and energy sectors; and substantial experience as an expert in major commercial litigation.

Mr Boulton has expertise in multiple jurisdictions. For four years, he spent half his time in the USA (principally Chicago and New York). He has led major client assignments in the USA (Seattle, Los Angeles, Salt Lake City, New York, Minneapolis, Midland), Eastern Europe, the Bahamas, the Middle East, Libya, India, Hong Kong, Singapore, the Philippines and Japan.

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**WWL says:** *Richard Boulton is "hugely experienced" and a "great expert" with stellar testifying skills.*

## DIRECTORY

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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# FINANCIAL ADVISORY & VALUATION | *Quantum of Damages*

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# LEGAL MARKETPLACE ANALYSIS: FINANCIAL ADVISORY & QUANTUM | *Quantum of Damages*

Here, we highlight 231 experts who impress market commentators for their outstanding work across the financial advisory and valuation field, particularly excelling in financial valuations and damages assessments.

## METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as being truly outstanding practitioners and the very best in their field.

WWL does not list firms, only individual lawyers. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## EMEA

### Global Elite Thought Leaders

**Nick Andrews**  
*BDO*  
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**Mark Bezan**  
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**Richard Boulton KC**  
*Berkeley Research Group*  
London

**John Ellison**  
*FTI Consulting*  
London

**John Fisher**  
*PricewaterhouseCoopers LLP*  
London

**Philip Haberman**  
*Kroll*  
London

**Roula Harfouche**  
*HKA*  
London

**Chris Osborne**  
*Osborne Partners*  
London

**Mike Pilgrem**  
*FTI Consulting*  
London

**Philip Rees**  
*Deloitte*  
London

## LEADING FIRMS

### Ankura

**Richard Indge** is held in high esteem by energy, mining, construction and financial service providers as they highlight his astute quantum analysis in entwined litigations.

**David Dearman** enjoys extensive acclaim as an expert who "has lots of experience and is hugely responsive".

**Andrew Caldwell** enjoys a strong reputation among peers, who recognise him as "a very experienced and sensible expert".

### AlixPartners

**Andrew Grantham** is a seasoned expert whose decades of experience makes him in a top-name in the financial market for his work in accounting and valuation.

**Greg Huitson-Little** is commended as a "very bright and detail-orientated" expert who enjoys a fantastic reputation in the market.

**Kai Schumacher** is in peers' eyes a "definite competitor" whose flawless fluency in presenting facts and financial analysis in court renders him a "brilliant communicator".

### BDO

**Nick Andrews** is a highly accomplished financial and valuation expert whom peers laud for being "a master of his trade and very experienced in working with lawyers".

**Gervase MacGregor** is "internationally recognised" for his "consistent excellence" advising public and private sectors on business valuations and damage claims.

**Susan Blower** is applauded for her pronounced proficiency in valuations and economic determinations, rendering her "unflappable" in complex tribunals.

**David Mitchell** is a "consummate professional who is thoughtful in his evidence on the stand", comment sources.

### Berkeley Research Group

The "fantastic" **Richard Boulton KC** has "significant depth of knowledge in valuation matters".

**Greg Harman** impresses market commentators with his renowned international practice encompassing valuation and pricing.

**Daniel Ryan** is commended by peers for his in-depth experience in the valuation of businesses, shares and IP assets in a wide range of contentious and non-contentious matters.

### Deloitte

**Philip Rees** comes highly recommended for his "impressive" work covering a wide range of financial disputes.

With a strong focus on intellectual property, **Elizabeth Gutteridge** enjoys a great reputation for her “organised” and “collaborative” approach.

**Andrew Robinson** is widely recommended for his arbitration experience and presentation skills. He is well known for his expertise in IP-related matters.

### Compass Lexecon

The “super clever” **Boaz Moselle** is “experienced giving oral testimony” and is widely respected for expertise in the energy sector in particular.

**David Sevy** is a top name in the French market for market-leading advisory work on financial matters, with sources praising his antitrust and economic expertise.

Enjoying “unparalleled expertise”, **Carla Chavich** is praised for her superb knowledge in oil and gas matters.

### FTI Consulting

**John Ellison** is ranked prominently by peers for his “thoughtful and creative approach to problems”.

**Mark Bezant** is deemed “one of the leading accounting experts” with decades of experience handling valuations in high-value and complex cases.

**Mike Pilgrem** is a highly skilled expert described as “very good; solid and collaborative”. His knowledge on all aspects of quantum claims makes him a favourite among clients.

Observers note that **Noel Matthews** is building an outstanding reputation for his work on business valuations and assessments.

**Navin Waghe** is a greatly appreciated expert whose “intelligent and thoughtful analysis” puts him ahead of the competition.

Clients are consistently impressed by **Ekaterina Lohwasser** following her “thorough and diligent assessments”, adding that “she knows very well how to defend her assessments in oral testimony”.

**Meloria Meschi** is highlighted for her “incredible ability to get to grips with complex facts and data” in quantum valuations.

### PWC

The “really, really good” **John Fisher** is a distinguished expert with a wealth of experience in accounting and financial matters.

**Timothy Allen** is a “well-known name” thanks to his in-depth knowledge of quantum matters and his collaborative approach.

**Kellie Gread** is held in high esteem for her expert knowledge and experience specialising in valuations of assets and shares.

### Kroll

**Philip Haberman** is a long-standing fixture in the market, standing out for his decades of experience dealing with intricate accounting and valuation issues.

**Frank Ilett** receives widespread acclaim from market commentators for his vast experience and exceptional skill in providing valuations for financial services.

**Bruno Augustin** earns endorsements from clients for his pragmatic valuations, with sources praising as “very personable and focused on the client relationship”.

### KPMG

Observers note that **Nicholas Good** is extensively experienced as a quantum expert, most notably when it comes to the oil and gas sectors.

**Fernando Cuñado** is a highly regarded expert with an international presence who is known for his comprehensive financial valuations, particularly in the construction sector.

**Jean-Luc Guitera** stands out for his “brilliance in cross-examinations”, his ability to provide “invaluable support to the hearing counsel” and his “100 per cent reliability”.

**Pablo Bernad Ramoneda** is one of the leading names in the Spanish market when it comes to presenting valuation evidence in hearings.

## OTHER LEADING INDIVIDUALS

### England

HKA’s **Roula Harfouche** ranks prominently in our listings for her unmatched knowledge which is “complemented by her many years of rich experience in domestic and international environments”.

**Chris Osborne** with Osborne Partners has built up an impressive valuation practice, earning him a reputation as a “senior figure in the market”.

FRP Advisory Trading Limited’s, **Christopher Osborne** is a seasoned practitioner who is highly sought after for his expertise in fraud, bribery and corruption investigations.

**David Stern** with StoneTurn receives impressive recommendations from peers and clients, who describe him as “a well-known expert in the market”.

**Neil Ashton** is highlighted by various clients for his “sensible, grounded and well-prepared” reports relating to multifaceted quantum issues.

**Tim Giles** at Independent Economics & Finance earns plaudits from sources for his composure under cross-examination and his practical approach.

Alvarez & Marsal’s **Luke Steadman** is “excellent at giving expert evidence in court”, according to sources impressed with his incisive handling of financial quantum matters.

### France

**Céline Leroy** at Eight Advisory enjoys a stellar reputation as an expert and is described by commentators as “an impressively clever practitioner”.

**Battine Edwards** from Deloitte eloquently employs a combination of great technical skills and personable client skills when providing expert knowledge in disputes.

**Christophe Schmit** at Accuracy is held in high esteem and is regarded as “always a good and fair opponent” by peers.

**Frédéric Elkeslassy** with Ernst & Young impresses clients with his ability to “explain complex valuation mechanisms and apply them to the facts”.

### Romania

**Giovanni Di Folco** from Techno Engineering & Associates Group receives accolades for his “personable approach” and his “extremely strong expertise on commercial matters”.

### Spain

From Accuracy, **Laura Cózar** is commended for her ability to “quickly absorb the information from complex materials in order to develop her overall analytical strategy”.

**José Antonio García** at The Brattle Group is distinguished among peers for deep understanding of energy regulation and his disputes experience.

## NORTH AMERICA

### Global Elite Thought Leaders

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Washington, DC

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**Greig Taylor**  
*AlixPartners*  
New York

### LEADING FIRMS

#### AlixPartners

AlixPartners' **Matthew Evans** is a standout expert for his highly valued experience in "financial and trading data analysis".

**Isabel Santos Kunsman** impresses peers and courtroom spectators with her "strong analytical skills" and "digestible delivery" on valuation and quantum issues in tribunals.

**Robert Yerman** is a favourite among peers and clients, who concur that he "very much deserves to be listed".

**Greig Taylor** secures sources' endorsements for his "splendid" "damage determination work".

#### Cohen Hamilton Steger & Co

**Farley Cohen** is well regarded among peers as a "key player in major Canadian damages and valuation cases."

**Ross Hamilton** receives praise for his "highly respected practice". He is known for his high-quality valuation work, with particular commendation from peers for his IP expertise.

**Peter Steger** comes highly recommended by peers as "one of the best experts in the country" for his work in financial matters.

#### Berkeley Research Group

According to sources, **Santiago Dellepiane** "understands well what needs to be explained" to courts and tribunals and is "always on-point".

**Christopher Goncalves** garners plaudits from peers for his quantum analysis and valuation expertise in the energy and financial sectors.

**Robin Cantor** is an "extremely thoughtful and creative" expert who is "excellent in her preparation to testify".

**Daniel Ryan** is commended by peers for his in-depth experience in the valuation of businesses, shares and IP assets in a wide range of contentious and non-contentious matters.

### OTHER LEADING INDIVIDUALS

#### Canada

**Mark Taylor** at Secretariat is "incredibly thorough and diligent" while providing "high-quality expert reports" in both arbitrations and litigations.

KSV Advisory's **Errol Soriano** is heralded to be "well respected professional" receiving international recognition for his experience in numerous industries.

**Scott Davidson** adroitly applies his 25-plus years experience to delicate business valuation, financial advisory and expert report matters.

With EY, **Andrew Cochran** draws praise for his considerable experience dealing with accounting issues and damage quantifications.

#### USA

**David Ehrhardt** at Castalia is a market-leading financial expert who garners praise for his first-rate practice spanning private finance and regulation of infrastructure and utilities.

**Daniel Flores** from Quadrant Economics impresses sources with his "outstanding understanding of how legal and economic concepts interact" as well as his "strong analytical and testifying skills".

**Ettore Comi** is a deeply experienced economist who is sought after for his expertise in business and economic damages valuation.

**Vinita Juneja** with Nera Economic Consulting is a favourite amongst clients for her "depth of experience and skill in depositions" which is "extremely valuable".

**Carlos Pabon-Agudelo** at Infrastructure Economic Consulting garners recognition for his "excellent coordination with counsel to ensure coherence with legal strategy".

**Laura Hardin** "is wonderful under cross-examination", remaining "clear, concise and unflappable". Sources add: "Her knowledge of the oil business makes her particularly useful."

**Marc Sherman** at Alvarez & Marsal has a leading reputation as a first-rate quantum of damages expert with a strong track record in financial investigations.



## ASIA-PACIFIC

### Global Elite Thought Leaders

**Mustafa Hadi**  
Berkeley Research Group  
Hong Kong

**Jonathan Humphrey**  
HKA  
Sydney

**James Nicholson**  
FTI Consulting  
Singapore

**Dawna Wright**  
FTI Consulting  
Melbourne

### LEADING FIRMS

#### FTI Consulting

**James Nicholson** is “strongly recommended” for his valuation expertise and superb testifying experience.

**Dawna Wright** is a “fantastic expert” who is “very good at giving evidence”. Her preparation and commerciality are also noted as key skills.

**John-Henry Eversgerd** is “brilliant at making complex ideas appear simple”, says one client, who describes him as “the best quantum expert I have worked with by a country mile”.

### OTHER LEADING INDIVIDUALS

#### Australia

**Jonathan Humphrey** at HKA is “an absolute stand out in accounting and financing” for his instrumental input in disputes.

international markets, with his skill as a forensic accountant and client-friendly approach regularly cited by interviewees as among his key attributes.

#### Singapore

**Michael Peer** with Control Risks is a clear leader in the Singapore market for his precise approach to damage quantification.

**Campbell Jackson** with Ernst & Young comes highly regarded for his decades long experience working across numerous industries on financial matters.

#### Hong Kong

Sources “would definitely recommend” **Mustafa Hadi** thanks to his “excellent technical expertise”. They add: “He is superbly knowledgeable but wears it lightly.”

**Owen Hawkes** at KMPG ranks prominently amongst the top names for his outstanding business valuations and financial advisory work.

Sapere Forensic’s, **Tony Samuel** is recognised for his broad industry expertise and depth of knowledge in financial matters. He provides “excellent corporate valuations”, says one interviewee.

**Trevor Dick** with Alvarez & Marsal is “a careful and considered expert in quantum matters”, according to commentators who herald him as “a first-tier practitioner”.

**Jonathan Ellis** is well regarded among peers as an expert who is “strongly recommended” for his “exceptional attention to detail” in financial analyses.

With KordaMentha, **Owain Stone** enjoys a fantastic reputation in the Australian and

## LATIN AMERICA

### LEADING FIRMS

#### FK Economics

**Jorge Fantuzzi** receives endorsements for his superb ability to “understand the intersections between law and economics to define the strategy of a case”.

**Juan Pablo Philippi Prado** is highly regarded by interviewees, who state that his “rigorous and precise work” is “of the highest standard”, with his knowledge of economic theory also lauded.

**María Valentina Konow Vial** wins praise for her excellent economic knowledge and her pragmatic approach to assisting lawyers on cases.

### OTHER LEADING INDIVIDUALS

#### Chile

At the Department of Economics, Universidad de Chile, **Aldo González Tissinetti** is a clear leader in the Latin American space for valuations and damages.

#### Peru

Apoyo Consultoria’s, **Vincent Poirier-Garneau** continues to impress respondents with his “capacity to deal with very complex cases” as well as his detailed analysis.

## Argentina



**Daniela Bambaci**  
Berkeley Research Group

Daniela Bambaci is a managing director at Berkeley Research Group. Ms Bambaci provides expert testimony in matters involving valuation, damages and regulatory opinions in complex economic and financial analyses. Her expertise includes issues related to tariff-setting in utilities, valuation and cost of capital, and lost profits and damages.

Ms Bambaci most recent experience includes being appointed as a testifying expert in more than seven matters. Throughout the span of her career, she has been involved in over 35 international arbitration treaty and commercial cases under ICSID and UNCITRAL, including various prominent arbitrations implying treaty claims against Argentina, Bolivia, Canada, Ecuador, Egypt, El Salvador, Kenya, Hungary, Senegal, Trinidad and Tobago, the USA and Venezuela.

Her work has extended across a variety of industries: from natural resources to hospitality; from natural gas production to transportation, renewable energy, oil production, airport concessions, the hospitality industry, water and sewerage services, electricity production, and distribution and forestry.

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**WWL says:** Daniela Bambaci is highly sought after for her expertise in valuation and damages in commercial and investment treaty arbitrations across a diverse range of sectors.

## Australia



**Jonathan Humphrey**  
HKA

Jonathan leads HKA's forensic accounting and commercial damages practice in Oceania and Asia. He is a chartered accountant with more than 20 years of experience advising clients as an accounting and finance expert on complex contentious matters and in an advisory capacity.

Jonathan's experience includes the quantification of lost profits arising from breach of contracts and warranties, valuations resulting from expropriation and shareholder disputes and quantification of damages in respect of class actions, professional negligence, insurance claims, business interruption and post-acquisition disputes.

Jonathan has worked across sectors including oil and gas, power, commodities, construction, IT and telecoms, financial services, manufacturing and media; and has an established international background working in jurisdictions including Australia, New Zealand, Asia, the UK, Continental Europe, the Middle East and Africa.

Jonathan is appointed regularly as an expert in contentious matters and has experience providing oral evidence in commercial and investment treaty cases. He has worked in multiple forums, including international arbitration under ICC, SIAC, AIAC, HKIAC, UNCITRAL, LCIA and DIAC rules, court litigation and mediation.

Jonathan also leads fraud, forensic, intellectual property and regulatory investigations across the globe. His experience includes investigating allegations of bribery and corruption; Foreign Corrupt Practices Act-related investigations and compliance reviews; assessing allegations of mismanagement; and investigating corporate fraud.

Jonathan is a fellow of the Institute of Chartered Accountants in England and Wales, and has a degree in economics from the University of Bristol.

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**WWL says:** Jonathan Humphrey is "an absolute stand out in accounting and financing" for his instrumental input in disputes.



**John McGuiness**  
McGrathNicol

John is a leading dispute advisory expert and has many years' experience in advising clients and providing objective analysis of transactions in major commercial disputes.

He draws on skills from accounting, finance, costing and general commercial advice to deliver analysis and opinions on issues that generally involve large data sets or complex issues. A significant part of John's work involves the provision of valuation advice related to assets, equities and other matters in dispute settings.

He has delivered many valuation and expert reports across a wide range of industry settings. His experience covers government, financial services, energy and natural resources, industrial markets, property and construction, infrastructure and telecommunications.

John provides expert evidence in commercial matters where there are significant differences (or disagreements) of financial outcomes. This role requires the preparation of simple yet comprehensive reports and financial models to assist the court or arbitration.

His work is acknowledged for its objective nature and conceptual merit, for example: "[the court] accept[s] that in giving his evidence, Mr McGuiness was a true professional witness." Another matter observed "in relation to matters of expert judgement and objectivity, [the court] preferred the evidence of Mr McGuiness. His approach was particularly careful and thorough. He gave careful and reasoned consideration to his task at all stages of his engagement, from his initial report through to his evidence at hearing."

He holds degrees in science (mathematics) and commerce from the University of Queensland; and an MBA and a Master of Applied Finance from the Queensland University of Technology. He is a member of Chartered Accountants Australia and New Zealand.

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**WWL says:** John McGuiness is "excellent at large-scale and complex accounting matters", according to impressed market sources.



**Dawna Wright**  
FTI Consulting

Dawna Wright is a senior managing director and leader of the Australian forensic practice of FTI Consulting. She is based in Melbourne, Australia. A chartered accountant with more than 25 years' experience, Dawna began her career as an auditor and has lived and worked in Canada, the United States, France and Australia. She reads, writes and speaks fluent French.

Dawna interprets complex data and financial information for non-financial clients, particularly lawyers, courts, and boards of directors, who value her accessibility and her hands-on approach.

She specialises in economic loss, business valuations and forensic accounting, acting as an expert witness, a consulting expert and an independent expert determiner. Her experience includes general commercial disputes, class action litigation, shareholder disputes, post-acquisition disputes, breach of warranties, insurance claims, corporate investigations and financial statement restatements.

Dawna has acted as an expert in many complex and high-profile matters. She has provided expert testimony many times, in litigation in all jurisdictions of Australia, as well as arbitrations seated in Australia, Singapore and Hong Kong. She also has extensive experience with expert conclaves, concurrent evidence and mediations, which are used widely in Australia.

Dawna's experience in assessing economic loss and damages includes a wide range of industries such as mining, construction, pharmaceutical, manufacturing/distribution, professional services, shareholders' securities, retail and hospitality.

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**WWL says:** *Dawna Wright receives substantial praise as "an excellent quantum expert" who "is absolutely first-rate at testimony".*

## Canada • Ontario



**A Scott Davidson**  
Kroll

A Scott Davidson, HBA, CPA, CBV, is a managing director in the Toronto office and leads the Canadian practice of Kroll. Mr Davidson has more than 30 years of experience in business valuation, financial advisory services, disputes, investigations and expert testimony.

Mr Davidson has completed numerous valuations of companies involved in many industries for various purposes, including financial litigation support, corporate finance activities, financial reporting and income tax.

He has been retained, qualified as an expert and given evidence on business valuation, loss/damage quantification and other financial issues in matters in various courts, before arbitration panels, regulators and other triers of fact in numerous jurisdictions internationally. He has been retained on numerous matters where the loss quantum has ranged up into the billions of dollars. Those engagements have been pursuant to a wide variety of litigation and dispute matters, including post-acquisition purchase price disputes, IP disputes, dissent and other shareholder disputes, contractual related disputes, product liability, breach of fiduciary duty, securities violations and disputes, D&O and other insurance claims and negligent and fraudulent misrepresentation. Many of those matters have also involved investigative accounting analyses.

He has also acted as arbitrator and has provided financial advisory services in connection with many corporate transactions.

Mr Davidson has written and spoken on many topics relevant to his professional practice.

He is a graduate of the Ivey School of Business, Western University and is a Canadian chartered professional accountant and chartered business valuator.

**Continued overleaf**

Canada • Ontario



**A Scott Davidson (cont.)**

Scott is also past chair of the board of governors of St Clement's School in Toronto, a leading Canadian independent, university preparatory school for girls.

**Chris Milburn**  
*Secretariat*

Mr Milburn is a managing director at Secretariat and is based in Toronto. He is a chartered professional accountant, certified management accountant (CPA/CMA), a chartered business valuator (CBV) and is a qualified valuator under the Canadian Institute of Mining's Valuation Standards and Guidelines (CIMVAL). He has 25 years of experience in the quantification of economic damages and the valuation of business interests and forensic and financial investigations in the context of international arbitrations, commercial litigation, insurance litigation, personal injury litigation, tax litigation and consulting for internal business purposes.

His work experience includes hundreds of matters relating to assets and business interests on every continent and involving billions of dollars in dispute across many industries including mining, oil and gas, energy, financial services, investment banking, asset management, manufacturing, textiles, software and pharmaceuticals.

He has prepared expert opinion reports on valuation and economic damages issues in disputes before Canadian, US UK and Australian domestic courts, commercial arbitrations and investor-state arbitrations under many forums including the International Centre for the Settlement of Investment Disputes (ICSID), Permanent Court of Arbitration (PCA), International Chamber of Commerce (ICC), and the London Court of International Arbitration (LCIA).

Mr Milburn has provided expert testimony relating to valuation and economic damages

issues numerous times including in the Ontario Superior Court of Justice and in international arbitration cases heard at the World Bank in Washington DC, the World Bank in Paris, the New York International Arbitration Centre, Maxwell Chambers in Singapore, and Arbitration Place in Toronto.

Mr Milburn speaks regularly on damage quantification and valuation issues and has been involved in the education and training of professional valuers as well as advocacy training programmes for lawyers for many years.

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**WWL says:** *Scott Davidson adroitly applies his 25-plus years experience to delicate business valuation, financial advisory and expert report matters.*

**WWL says:** *Chris Milburn comes "well recommended" by peers for his profound financial knowledge that facilitates his analysis reports.*



**Howard Rosen**  
Secretariat

Howard Rosen is a managing director at Secretariat based in Toronto, and has over 40 years' experience of advising on all aspects of business valuations, damages quantification, and corporate finance related matters. He has acted as an adviser to private and public companies, regulatory bodies, and all levels of government on a wide variety of industries. His work experience covers assignments across North and South America, Europe, the Middle East, Africa, and Asia. Howard has testified as a damages expert in National Courts and International Arbitrations on over 200 occasions.

Howard has acted as court appointed expert and sat as a member of an Arbitral Tribunal and sole arbitrator. He is the co-author of two texts, a number of chapters and articles on the quantification of economic damages and has lectured extensively to professional interest groups. Howard has acted as instructor at the NITA and FIAA expert witness trial practice programmes, the MIDS programme at the University of Geneva, and as an MBA instructor at York University's Schulich School of Business in Toronto.

Howard has been listed internationally by *Who's Who Legal* as one of the top experts in international arbitration worldwide, every year since the inception of the list in 2011. Howard is recognised consistently by *Who's Who Legal* annually in a number of key listings, most recently including: *WWL Thought Leaders Global Elite* as an arbitration expert witness 2022, quantum of damages expert and mining expert 2022; *WWL Thought Leaders: Arbitration Expert Witnesses 2021*; *WWL Global Leader: Arbitration 2022* as an expert witness global elite thought leader, *WWL Energy* expert - recommended, *WWL Mining 2022* expert global elite thought leader, and *WWL Consulting Expert 2021* in the financial advisory and valuation – quantum of damages chapter. Howard was also listed as a national leader for *WWL Canada 2021* as an arbitration expert witness.

Howard has also acted as adviser on transactions in a wide variety of businesses, for both public and private equity investors, conducting strategic due diligence, valuations and deal structuring for both buyers and sellers. Howard has advised independent committees of boards of directors on non-arm's length transactions and has also acted as the chair of independent committees of boards of directors for non-arm's length transactions.

Howard's corporate finance experience extends to private equity investments, and managing investments through liquidity transactions, including sale to strategic buyers and IPO. Howard currently sits on the advisory committee of an institutional investor, and the board of directors of a Medical Research company. Howard's past board positions have included a global Agriculture trading business (Vice-Chair, Lead Independent Director, and member of audit committee), a Junior Resource company (Gas and Mining), a Medical Software and Devices company where he served as Chair of the Audit Committee, as well as a Specialty Manufacturer.

Howard is also a Qualified Valuator in the mining industry and a member of the CIMVAL Committee.

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**Peter Steger**  
Cohen Hamilton Steger & Co Inc

Peter Steger has over 30 years of specialised experience in expert witness work in damages quantification, business valuation and forensic accounting. He co-founded one of Canada's largest boutique firms, Cohen Hamilton Steger & Co, in 2010, after 20 years at two international consultancies.

Peter has tendered expert reports and provided expert testimony in the Canadian federal court and various provincial commercial courts, domestic arbitrations, as well as the Singapore court and international arbitrations (ICC, UNCITRAL). In 2018, his loss quantification opinion resulted in one of Canada's largest damages awards at US\$2.6 billion, which was confirmed by the appellate courts.

Peter's commercial disputes casework in litigation/arbitration focuses on the quantification of damages resulting from breach of contract, post-acquisition disputes, intellectual property matters, class actions and other financial disputes. He has also provided numerous independent valuations of business interests pursuant to shareholder disputes, related party transactions and acquisitions. He also has extensive experience in conducting accounting investigations involving suspected financial wrongdoing, kickbacks and investment scams, and has also assisted in obtaining and executing numerous *Anton Piller* orders and *Mareva* injunctions in civil fraud matters.

His assignments have encompassed a wide range of industries including financial services, technology, pharmaceuticals, manufacturing, transportation, natural resources, real estate, construction, retail and sports franchises. Peter is also a frequent contributor to various accounting and legal conferences, publications and trial training programmes.

**WWL says:** *Howard Rosen is praised as an "extraordinarily bright and comprehensive expert" who is fantastic to work with and is extremely persuasive when presenting his findings.*

Continued overleaf

Canada • Ontario

England



**Peter Steger (cont.)**

Peter is based in Toronto, Canada. He is a Canadian chartered professional accountant (CPA), chartered accountant (CA), and chartered business valuator (CBV); and holds US-based designations of certified fraud examiner (CFE), and certified in financial forensics (CFF).

**Nick Andrews**

*BDO LLP*

Nick Andrews has been a partner in BDO's forensic accounting unit since 2019 and regularly acts as an expert witness in the High Court and in arbitrations. He was previously a forensic partner at both a Big Four firm for 14 years (where he headed the dispute advisory practice) and another top-six firm for seven years.

Nick specialises in dispute work. He has acted as an expert accountant in over 200 cases in market sectors including oil and gas, shipping, manufacturing, pharmaceuticals, retail, IT and high-technology, food and drink, finance, rail, contracting and construction. He has given oral evidence on 20 occasions.

Nick also has considerable experience of corporate acquisitions, including advising clients in completion accounts, earn-out and warranty disputes. He has also frequently been appointed as the independent expert responsible for determining issues between two parties in both transaction and non-transaction-related disputes. Being one of the leading practitioners, he is mentioned in the standard legal work on expert determinations.

Nick has also undertaken a large number of business valuations in a dispute-related context including shareholder, joint venture, CPO and matrimonial disputes.

Nick has a degree in economics from Cambridge University and qualified as an accountant in 1984. He has specialised in forensic accounting since 1992.

Nick is a fellow of the Institute of Chartered Accountants in England and Wales; an accredited member of the Academy of Experts; a licensed valuer; and a member of the ICAEW valuation group.

Nick can also be contacted on +44 7973 623 874.

**Bruno Augustin**

*Kroll*

Bruno Augustin is a Managing Director at Kroll. He has been working as a forensic accountant for over 20 years, during which time he has been involved in over 80 matters covering a wide range of sectors, forums and jurisdictions.

Bruno specialises in providing financial analysis and damages quantification services to clients in a variety of disputes, involving or including competition law, commercial disputes, procurement, financial services disputes, breaches of warranty, regulatory breaches, transaction disputes and professional negligence.

Bruno has worked on cases before the UK High Court, international and domestic arbitration (eg, ICC, UNCITRAL, Swiss Chamber of Commerce, Lloyds Open Form), expert determinations and the UK Competition Appeal Tribunal. Bruno has been appointed as an accounting expert witness on several occasions and as an adjudicating expert in transaction disputes, once before an oral hearing in the Middle East.

Bruno has a particular interest in regulatory and civil disputes involving competition law. This includes follow-on damages claims before the UK Competition Appeal Tribunal and the High Court, and appeals against decisions taken by the UK Competition regulators and the European Commission. Bruno has spoken at seminars, and written several articles for legal journals, on competition issues and was one of only two accountants to contribute to the OUP publication, *Competition Litigation*.

Bruno has bachelor's degrees in English and law, and a master's degree in law. He qualified as a chartered accountant in 1991 and as a solicitor at law in 1997. He is a fellow of the Institute of Chartered Accountants in England and Wales.

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**WWL says:** *Peter Steger is highly regarded as "one of the best experts in the country" and has experience working across a diverse range of sectors.*

**WWL says:** *Nick Andrews is a highly accomplished financial and valuation expert whom peers laud for being "a master of his trade and very experienced in working with lawyers".*

**WWL says:** *The "excellent" Bruno Augustin garners widespread praise for his top-tier practice, skilfully handling a broad spectrum of disputes for domestic and international clients.*



**Susan Blower**  
BDO LLP

Susan is a partner at BDO LLP and has over 20 years' experience as a forensic accountant. She has experience in both the UK courts and international arbitrations and specialises in valuations and quantum of damages.

Susan has worked on a large variety of disputes including shareholder disputes, expert determinations, sale and purchase disputes, breach of warranty claims, intellectual property, matrimonial disputes, and investment treaty claims.

She has recently acted as expert in the context of valuation disputes, shareholder disputes and expert determinations.

Susan has worked in sectors including financial services, retail, aviation, telecoms, renewable energy, oil and gas, manufacturing, and infrastructure.

Susan has worked in many jurisdictions including France, Italy, Spain, Australia, Canada, and the Middle East. She speaks fluent French and Italian.

She has a degree in modern languages and is a fellow of the ICAEW.

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**Richard Boulton KC**  
Berkeley Research Group

Richard Boulton is the chairman of Berkeley Research Group (UK) Ltd. He is a chartered accountant who advises clients on economic, accounting and valuation issues, specialising in the calculation and communication of complex damages. He has been engaged in over 300 litigations, including many of the world's largest commercial disputes. He has given oral evidence on approximately 60 occasions in the English High Court, the Copyright Tribunal and the European Commission (Competition Directorate), and before over 30 international arbitration tribunals. He is also a commercial barrister at One Essex Court.

Mr Boulton was previously the global head of finance and accounting services of a major expert services and consulting firm, which included the forensic accounting, damages and intellectual property; financial services; and healthcare practice areas.

Mr Boulton spent 20 years with Arthur Andersen, including 11 years as a partner. He spent three years (1997–2000) as the number-two executive, responsible for over 70,000 people worldwide. His broader experience included several global leadership positions; 15 years of client work as a consultant on financial and economic issues, particularly in the media and energy sectors; and substantial experience as an expert in major commercial litigation.

Mr Boulton has expertise in multiple jurisdictions. For four years, he spent half his time in the USA (principally Chicago and New York). He has led major client assignments in the USA (Seattle, Los Angeles, Salt Lake City, New York, Minneapolis, Midland), Eastern Europe, the Bahamas, the Middle East, Libya, India, Hong Kong, Singapore, the Philippines and Japan.

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**Kathryn Britten**  
AlixPartners UK LLP

Kathryn is a chartered accountant and a managing director at AlixPartners. She has specialised in forensic accounting and dispute consulting services for the past 25 years and has more than 40 years' experience in the accounting profession. She is one of the UK's most senior and experienced accounting experts with extensive experience of both litigation and arbitration.

Kathryn carries out financial and regulatory investigations and provides expert witness and dispute resolution services in arbitration and litigation, including early assessment and advice, ongoing support, reporting and testifying before courts and tribunals. She also advises in alternative dispute resolution including mediation and expert determination and is regularly appointed as an independent determiner.

Kathryn is engaged in disputes concerning financial accounting and auditing issues as well as quantum and damages calculations. She has worked across a very wide range of industries and sectors including professional services, financial services, natural resources, telecommunications, IT, hospitality, wholesale, retail, pharmaceutical, construction, shipping, logistics, airlines, travel and transport, as well as the public sector and regulators. She has extensive experience in high-profile and international cases involving accounting and auditing issues or complex calculations of loss and damages.

Kathryn has written hundreds of accounting and quantum reports and has testified on many occasions. She is particularly known for her keen analytical mind, her professionalism and her ability to adapt to clients' needs. Her extensive knowledge and wealth of experience enable her to provide robust oral testimony and to assist with successful and significant settlements outside the courts.

**WWL says:** *Susan Blower is applauded for her pronounced proficiency in valuations and economic determinations, rendering her "unflappable" in complex tribunals.*

**WWL says:** *The "fantastic" Richard Boulton KC has "significant depth of knowledge in valuation matters".*

**Continued overleaf**

## England



**Colin Byford**  
gb2 LLP

Colin is a founding member and a senior partner at gb<sup>2</sup>. He is a chartered quantity surveyor and a fellow of the RICS. He has over 30 years' experience of advising on major construction, engineering and marine projects around the world. He specialises in commercial management, quantity surveying, cost engineering, measurement, procurement advice, valuation of works, variations, prolongation, disruption, acceleration and forensic investigations. Colin has worked for clients, contractors and private practice in most sectors of the construction and engineering industry. Colin has also acted as an online tutor and marker for the College of Estate Management for their measurement module (civil engineering QS practice) as part of the BSc for quantity surveying. Colin has experience of most forms of contract including FIDIC, JCT, ICE, NEC, GCWorks, IChemE, LOGIC and various bespoke forms of contract. He has experience of most forms of procurement including traditional, design and build, management, cost reimbursable and turnkey contracting. Colin has been appointed to provide independent expert quantum advice to court and international arbitrations on numerous occasions. He has testified on over 15 occasions in the Technology and Construction Court, London and arbitration hearings in London, Paris, Rotterdam, Dubai, Qatar and Singapore. He has considerable experience of witness conferencing/hot tubbing. Colin has acted as quantum expert under the following arbitration rules: ICC, LCIA, SCMA, SIAC, DIAC and NAI.

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**Andrew Caldwell**  
Ankura

Andrew Caldwell is a senior managing director at Ankura, based in London. He has expertise in disputes and investigations, and is one of the UK's most experienced valuation specialists, with more than 30 years' involvement in the commercial valuation of companies, share and intellectual property.

He has been instructed as an expert in many cases, in respect of both valuation and the quantum of damages for loss of profits arising from breach of warranty or contract claims, post-acquisition and cross-border disputes, with a focus on banking and financial services or the infringement of intellectual property rights. Andrew's role in worldwide litigation in jurisdictions such as the UK, the USA, Canada, Singapore, Cayman and the British Virgin Islands, as well as international arbitration under the rules of the major institutions of arbitration, including investor-state disputes arising from bilateral investment treaties, and other arbitral processes, has resulted in him giving oral testimony and being extensively cross-examined on numerous occasions. He has been appointed as a single joint expert by the UK High Court several times, as well as an independent expert by the Stockholm Chamber of Commerce; and he has carried out numerous determinations of value arising from shareholder and joint venture agreements.

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### Kathryn Britten (cont.)

Kathryn's experience includes disputes arising from M&A transactions, joint ventures and shareholder disputes, completion accounts disputes, claims for breach of warranty, misrepresentation, breach of contract and loss of profit, competition matters, fraudulent accounting, regulatory investigations, professional negligence and insurance claims. She has worked with law firms in the United Kingdom and across Europe, in the Far East and in the United States, on cases involving entities in the UK and Europe, the Far East, the Middle East, India, Africa, the United States and South America.

With an honours degree in mathematics, Kathryn trained and qualified as a chartered accountant with a predecessor of PwC, qualifying in 1979. In 1990 she joined BDO, where she became partner in 1995. She was an audit partner (until 2005) and a forensic partner, eventually becoming that firm's UK head of forensic accounting. She joined KPMG in 2010 where she was chairman of KPMG Forensic in the UK until 2016. She is a regular speaker at events for lawyers including members of Arbitral Women and in-house lawyers, as well as lawyers involved in all forms of dispute resolution.

Kathryn is a member of the council of the Institute of Chartered Accountants in England and Wales (ICAEW), past chairman of the ICAEW's forensic and expert witness group, past vice-chairman of its commercial board and immediate past chairman of the ICAEW's audit committee.

Kathryn became a Fellow of the ICAEW in 1989 and a Fellow of the Academy of Experts in 2006. She is a certified fraud examiner, has trained as a mediator with CEDR, and is a member of the Chartered Institute of Arbitrators. Kathryn has recently been appointed to the board of the London Chamber of Arbitration.

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**WWL says:** *Kathryn Britten earns plaudits from sources impressed with her top-tier practice in quantum reports and testimony across a wide range of sectors.*

**WWL says:** *Top-tier expert Colin Byford has "great expertise" and is hugely knowledgeable on quantum valuation and assessment.*

**WWL says:** *Andrew Caldwell enjoys a strong reputation among peers, who recognise him as "a very experienced and sensible expert".*





**David Dearman**  
Ankura

David Dearman is a senior managing director in Ankura's London office specialising in international dispute advisory and expert witness services with a focus on cross border disputes and international arbitration.

He is one of the leading testifying experts in the UK with over 25 years of experience of preparing expert reports and giving oral evidence in complex international disputes (including asset expropriation, contractual, warranty and post transaction disputes, damages and loss assessments, technical accounting disputes, professional negligence actions and complex valuations) and fraud, money laundering and other financial investigations. David has given oral evidence on more than 35 occasions in the High Court and the Criminal Courts in the UK, before the CAT and at International Arbitration tribunals globally. David has acted in UNCITRAL, ICSID, ICC, LCIA, SIAC, DIFC, ICDR and AAA proceedings, preparing expert reports and giving oral evidence at hearings in the UK, the USA, Dubai, Paris, Singapore, the Hague and Ireland.

Prior to joining Ankura, David was a partner for 18 years in two substantial audit, accountancy and business advisory practices. Most recently he was global Co-Chair of the Forensic and Investigation Services team at a substantial international firm, a member of the firm's Governance Council and Chair of the firm's Insurance Committee.

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**WWL says:** David Dearman enjoys extensive acclaim as an expert who "has lots of experience and is hugely responsive".



**John Ellison**  
FTI Consulting

John Ellison is a senior managing director at FTI Consulting.

John has 25 years' experience as a partner at KPMG, latterly as a senior partner and for 13 years as chairman of its forensic department. He has testified orally and been cross-examined as an expert witness on over 50 occasions in 12 jurisdictions, including the UK, Sweden, France, Austria, the UAE, Hong Kong, the USA and Singapore. He has been instructed as an expert in over 200 cases, including 25 investor-state disputes. John has been instructed in matters in the English High Court, and the VAT and Duties Tribunal; and in investor-state and commercial arbitrations under ICSID, UNCITRAL, LCIA, ICC, SIAC, CIETAC, SCC and other rules. He has also testified before juries in libel and criminal cases.

John also sits as an arbitrator and an independent expert to determine disputes, particularly those arising from valuations or sale and purchase agreements. He has been nominated as an arbitrator under the auspices of the London Court of International Arbitration; the American Arbitration Association; the International Court of Arbitration of the International Chamber of Commerce; the DIFC/LCIA in Dubai; and the Arbitration Institute of the Stockholm Chamber of Commerce; and as an independent expert by the President of the ICAEW. These have included appointments as chair of a three-person AAA tribunal in Cayman, and as LCIA sole arbitrator.

John has been recommended by WWL: *Arbitration and Global Arbitration Review*.

John works across a wide range of industries. With an audit and then corporate finance background (including four IPOs and two privatisations), he has testified in many industries.

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**WWL says:** John Ellison is a "deeply experienced" testifying expert who enjoys a sterling reputation among peers for his "thoughtful and creative approach to solving complex problems".



**Andrew Grantham**  
AlixPartners UK LLP

Andrew Grantham has dealt with litigation matters and financial investigations since 1991. His experience as an expert accountancy witness covers many aspects of accounting and financial matters, including breach of contract and loss of profits claims, claims arising following acquisitions and sales of businesses (including breach of warranty and completion account disputes) and business valuations.

He has given expert evidence in the UK High Court and Crown Court, as well as in international arbitrations on over 50 occasions. He has given evidence in ICC, ICSID, LCIA, LMIA, UNCITRAL and various ad hoc arbitrations around the world. Andrew has acted as an arbitrator and regularly acts as a neutral expert determiner on completion account disputes.

His work over the past 30 years has included audit, corporate finance due diligence, internal audit, corporate recovery liquidity appraisals and valuations. In respect of corporate liquidity, he has also undertaken assignments involving security for cost applications.

Andrew has undertaken a significant number of valuations in both contentious and non-contentious situations.

Andrew has experience across a variety of industry sectors, including telecoms, construction, engineering, utilities, oil and gas, energy, chemicals, shipping, transportation, automotive, food processing, pharmaceuticals, retail, property and real estate, IT, financial services and manufacturing.

He is also a fellow of the Expert Witness Institute. He was a governor and chairman of the finance committee, and the treasurer of the Expert Witness Institute, from 2006 to 2014.

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**WWL says:** Andrew Grantham is a seasoned expert with decades of experience in the financial market on loss-of-profits and accounting matters.

## England



**Philip Haberman**  
Kroll

Philip Haberman is managing director at Kroll. He has specialised in forensic accounting since 1990, spending 22 years as a partner in Big Four firms before setting up Haberman Ilett in September 2013. He has six times been Who's Who Legal's Expert Witness of the Year.

Philip has been actively involved in over 300 matters, including commercial disputes, shareholder disputes, investment treaty claims, transaction-related disputes, and disputes arising out of accounting and financial irregularities. He has given oral evidence on more than 60 occasions, before international arbitration tribunals under LCIA, ICC, ICSID, UNCITRAL, Swiss, SIAC and ad hoc rules, as well as UK courts. He has carried out many expert determinations to resolve disputes, and regularly assists clients to resolve disputes informally, through early discussion and negotiation.

Clients and counsel have described him as "an absolute pleasure to work with", adding that he "couldn't have had a better team".

He has a degree in mathematics from Cambridge University and qualified as a chartered accountant in 1980. He is a fellow of the Institute of Chartered Accountants in England and Wales, a member of the Chartered Institute of Arbitrators, a founder member of the Expert Witness Institute and a CEDR-accredited mediator. He is a member of the board of the LCIA and a past trustee of the British Institute of International and Comparative Law.

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**WWL says:** *Philip Haberman is a distinguished accounting expert, with market commentators saying he is "a statesman of the field".*



**Roula Harfouche**  
HKA

Roula Harfouche is a partner with HKA in London. She specialises in the assessment of damages and complex valuation issues in litigation and international arbitration contexts. She is experienced in matters involving breaches of contract, investment treaty claims, transaction-related disputes, shareholder/JV disputes, and intellectual property infringements.

She has been valuing companies, listed and unlisted securities, and intellectual property rights in commercial and contentious contexts since 2000, and has provided valuation or damages assessment services in more than 80 disputes.

Roula has testified in both English and French and has worked on matters before the UK High Court, the UK Family Division, the Patents Court, the French Commercial Court and the Singapore International Commercial Court (SICC), and in mediation. Her international arbitration experience spans numerous forums including the LCIA, ICC, SCC, HKIAC, PCA, Cairo Regional Center For International Commercial Arbitration (CRCICA), SCAI, Netherlands Arbitration Institute (NIA), and ICSID, and under the UNCITRAL rules.

Roula has supported clients across a diverse range of sectors including telecoms, professional services, pharmaceuticals, chemicals, manufacturing, utilities, energy, and transport.

Roula is a fellow of the Institute of Chartered Accountants in England and Wales and a member of the Society of Share and Business Valuers. She holds a graduate diploma in business studies from the London School of Economics (LSE) and from a French business school (EDHEC), and an MSc in management (distinction) from the LSE.

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**WWL says:** *Roula Harfouche is heralded for her multilingual practice, which enables her to carry out outstanding work for her clients.*



**Greg Harman**  
Berkeley Research Group

Greg Harman is a managing director and leads BRG's EMEA disputes practice. During his 28 years in consultancy, he has undertaken a wide range of assignments in the UK and internationally. He is an expert in the areas of valuation, dispute consulting, pricing, competition finance and economic regulation. He has significant experience working on cases in telecommunications, media, energy, post, water and transport.

Mr Harman's experience has included the production of independent expert reports for submission to government departments, courts, tax authorities, and competition and regulatory bodies, and inclusion in international corporate transaction agreements.

Mr Harman has given evidence before the UK High Court; AAA, PCA, ICC, ICSID, UNCITRAL and SCC tribunals; the UK Competition Appeals Tribunal; the UK Competition Commission; the UK Competition and Markets Authority; the Competition Tribunal in South Africa; the Competition Commission in South Africa; the High Court in South Africa; Ofcom; the CAA, a port case heard under the provisions of the UK Harbours Act; the Constitutional Court of South Africa and the Court of Arbitration for Sport. Mr Harman has been involved in mediation procedures.

Mr Harman is a leading expert active in commercial arbitration worldwide, and has been ranked in *WWL Arbitration* from 2012 to 2022. He is also recommended by the directory as an expert in competition economics.

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**WWL says:** *Greg Harman impresses market commentators with his renowned international practice encompassing valuation and pricing.*



**Kate Hart**  
Quantuma Advisory Limited

Kate is a managing director in Quantuma's forensic accounting and investigations team, working in London and the southeast. Kate acts as an expert witness and advisor for individuals and corporates, with her experience ranging from owner-managed businesses and partnerships to large multi-nationals.

Kate has experience of acting as an expert witness in both domestic and international matters and has been actively involved in more than 350 engagements. Her involvement ranges from the calculation of loss and damages in contractual disputes and consequential loss scenarios to business valuations for shareholder, partnership, commercial agency and matrimonial disputes.

Kate has significant experience of transaction-related disputes, advising on warranty claims and acting as expert determiner and adviser in completion accounts and earn-out disputes.

Kate has given evidence in the High Court, the county courts, at arbitration and before employment tribunals. She has experience of most industry sectors including manufacturing, telecoms, IT, property, retail, pharmaceuticals, logistics and professional services.

Kate's clients report that her "expertise, speed, teamwork and pragmatism are invaluable". She is described as being "incredibly thorough", "proactive" and "user-friendly", producing reports that are "excellent in respect of presentation and clarity".

A fellow of the Institute of Chartered Accountants in England and Wales, Kate is vice chair of the ICAEW's forensic advisory group, a member of the Academy of Experts and a board member of the Network of Independent Forensic Accountants. She also sits on the ICAEW President's Appointments Scheme panel of experts.

Kate is a regular speaker at legal conferences and is a guest lecturer at Portsmouth University. She is a contributing author of *Forensic Accounting & Finance: Principles & Practice*.

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**WWL says:** *Kate Hart is prized for her "ability to write clear and concise reports, which distil complicated matters into an easily understandable format". One commentator adds, "She is strong across all aspects of expert quantum work."*



**Liam Holder**  
Secretariat

As a fellow of the Royal Institution of Chartered Surveyors (FRICS) with 30 years' experience on major international construction and engineering projects, Liam Holder's project involvement spans many sectors and geographies, including the UK, mainland Europe, the Middle East, Africa, Asia and South America. He specialises in the valuation of complex claims involving aspects such as valuation and measurement, delay, disruption, variations, defective works and termination claims, and he is regularly appointed as quantum expert on large international projects.

Liam has served as expert advisor/witness during all phases of arbitration and litigation. He has provided written evidence to various tribunals (adjudication, dispute boards, mediation, conciliation, arbitration and litigation) and has given oral evidence on many occasions, including the provision of concurrent evidence (hot-tubbing), for the English High Court and various international arbitrations (ICSID, ICC, UNCITRAL, DIAC), as well as dispute boards, adjudications and mediations. He has given evidence in the UK, the Middle East, Europe and Canada.

Liam was a member of the working group established by the RICS to write the third edition of the RICS "Guidance Note for Surveyors Acting as Adjudicator"s. He is also the lead technical author for the fourth edition of the "RICS Practice Statement and Guidance Note for Surveyors Acting as Expert Witnesses", the mandatory guidance for all RICS surveyors.

Liam holds an MSc in construction law and arbitration from Kings College, University of London and a BSc (Hons) degree in quantity surveying. He is a fellow of the Chartered Institute of Arbitrators (FCIArb), a chartered construction manager (MCI0B), an accredited expert witness (CUEW), a member of the Academy of Experts (MAE) and a member of the Society of Construction Law.

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**WWL says:** *Liam Holder is praised by clients for being a "very strong expert" with a methodological use of "understandable language" to concisely explain complex concepts to clients.*



**Greg Huitson-Little**  
AlixPartners UK LLP

Greg works with clients on the financial aspects of litigations and disputes. He provides advice throughout the litigation process: during pre-action stages to assist clients considering whether to bring a case, undertaking early assessments to identify where losses may lie, providing advice in relation to information and evidence that may be required, through to detailed assessment of losses and the preparation of independent expert evidence for use in court or arbitration.

Greg's experience covers a range of industries and litigation forums. His predominant practice sits within the quantum aspects of commercial litigation: assessing loss of profits or changes in value, typically arising from breaches or non-performance of contracts. As well as commercial litigation, he focuses on the quantum aspects of intellectual property litigation, including matters in the technology and telecoms sectors. Greg's work also includes transaction-related disputes: as well as independent and impartial expert roles, he can provide partial advice during the completions process to drive value, and undertake independent determinations to resolve disputes between parties.

Greg is a director based in London with more than 15 years' specialist forensic experience, and is a fellow of the Institute of Chartered Accountants in England and Wales. He studied mathematics at St John's College, Oxford; undertook his training with a small firm of accountants in London performing audits of SMEs, owner-managed and private companies; and, prior to joining AlixPartners, spent a number of years in the forensic department of a big four firm in London.

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**WWL says:** *Greg Huitson-Little is commended as a "very bright and detail-orientated" expert who enjoys a fantastic reputation in the market.*

## England



**Frank Ilett**  
Kroll

Frank Ilett is a managing director at Kroll, he has specialised in forensic accounting since 1991, spending 27 years in Big Four firms (13 as partner).

Frank has been actively involved in over 175 matters, including commercial disputes, shareholder disputes, investment treaty claims, transaction-related disputes, negligence claims and disputes arising out of accounting and financial irregularities. His experience spans most industry sectors.

Frank has a particular specialism assessing losses in large-scale ICT implementation disputes. Having worked regularly on such disputes for over 20 years, he is very familiar with most of the legal, technical and financial issues that arise and how to quantify their impact within his loss calculations.

He has given oral evidence many times in the English courts and before international arbitration tribunals, including the LCIA, ICC, HKIAC and the SAAA.

Frank is one of a small number of expert accountants to have been appointed as an expert assessor under the Arbitration Act 1996.

He is described by colleagues and clients as very easy to work with and an excellent communicator. He is very focused on producing high-quality work while also keeping his clients fully informed of progress.

Frank qualified as a chartered accountant in 1986 and has been a fellow of the Institute of Chartered Accountants in England and Wales since 1997. He is a member of the Expert Witness Institute and a CEDR-accredited mediator.

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**WWL says:** *Frank Ilett is a highly regarded practitioner with an impeccable knowledge of transaction and commercial related disputes.*



**Richard Indge**  
Ankura

Richard Indge is the global claims and disputes leader for EY forensic and integrity services, and specialises in the provision of expert advice and witness testimony relating to accounting, damages quantification and valuation issues. He has extensive experience in a number of sectors, including financial services, energy, mining and infrastructure and construction.

Richard has been actively involved in over one-hundred matters, including large commercial contract disputes, investor-state disputes and claims arising out of accounting and financial irregularities. He has acted as an expert witness more than 35 times in international arbitration and civil litigation, and has given oral evidence and been cross-examined on numerous occasions. Richard has been engaged as expert in disputes conducted under LCIA, ICC, SCC, ICSID and UNCITRAL rules, as well as in ad hoc arbitrations.

After qualification as a chartered accountant in 1989, gaining broadly based accounting experience including audit, tax, transaction advice and special investigation work, Richard worked outside the accountancy profession, in banking and insurance claims adjusting. He has also worked internationally, in Canada. He joined EY's forensic accounting team in London in 1995 and was head of EY's forensic practice for the UK & Ireland from 2016 to 2019 before assuming his present global role.

Richard is a fellow of the Institute of Chartered Accountants in England and Wales, a member of the Chartered Institute of Arbitrators, an associate of the Chartered Institute of Loss Adjusters and a CEDR-accredited mediator.

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**WWL says:** *Richard Indge is held in high esteem by energy, mining, construction and financial services providers as they highlight his astute quantum analysis in litigation proceedings.*



**Colin Johnson**  
HKA

Colin has over 30 years of experience including acting as a lender, equity investor, developer, and legal and financial adviser. He has given oral evidence on more than 20 occasions and has acted as an expert in matters of litigation and arbitration, ranging from investment treaty claims to commercial, contractual and construction disputes. He has supported clients on disputed sums of up to \$50 billion.

Colin uses his international experience in analysing, negotiating and managing major energy projects to determine full commercial impacts and their effect on valuations. He has worked in Europe, North America, Latin America, Africa, the Middle East and Asia on behalf of national governments, large companies, and entrepreneurs.

Colin specialises in evaluating value and damages in relation to large project companies whether in investment treaty claims, contractual disputes and investigations. He has provided expert services across a wide range of sectors including power, oil and gas, infrastructure, agriculture, mining, construction, financial services, manufacturing, real estate and telecoms.

Colin is a fellow of the Association of Chartered Certified Accountants and a member of the Energy Institute; and he holds a diploma in international communication (degree equivalent) in Spanish. He is fluent in Spanish and has a working proficiency in Portuguese, French and some German, as well as his native language, English.

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**WWL says:** *Colin Johnson stands out as a key expert in valuation and quantum matters, impressing market commentators with his "authority and persuasiveness" in disputes.*



## Valery Knyazev

Kroll

Valery Knyazev is a managing director at Kroll. Valery has over 25 years of professional experience and has been involved in forensic accounting and financial expert engagements in the UK, Russia, CIS region, and in emerging markets.

Valery has been actively involved in a wide range of matters including commercial and shareholder disputes quantifying damages and valuing business interests, investment treaty claims, transaction-related disputes, loss of profit claims, insurance and reinsurance claims, financial investigations and disputes arising out of accounting and financial irregularities reporting on alleged fraud transactions and asset misappropriation.

Valery has issued reports and testified in arbitration proceedings under LCIA, SCC, ICC and ICSID rules, and in state courts, on many occasions.

Valery has first-hand experience in business, accounting and financial practices in emerging markets and the CIS region. He has provided services in civil and criminal proceedings, and his reports have been served in state court proceedings in Russia, Cyprus, British Virgin Islands and the UK. He has advised clients in a wide range of industries including construction, financial services, manufacturing, mining, oil and gas, real estate, telecoms and others.

Valery is a fellow of the Association of Chartered Certified Accountants and a Certified Fraud Examiner. He has received additional professional education in business valuation. He has a high degree in economics, and a high degree with honours in engineering.

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## Gervase MacGregor

BDO LLP

Gervase is the head of international advisory, risk and quality at BDO LLP. Gervase is one of the most experienced accounting expert witnesses in the UK and has extensive experience of international arbitrations. He has worked on cases in London (LCIA and ICC), Stockholm (SCC), Geneva (ICC), Paris (ICC, ICSID), Zurich (ICC, ad hoc Cantonal) and Rotterdam (NAI). He has also worked on cases before the Court of First Instance of the European Communities, the High Court in London, the Copyright Tribunal and the Restrictive Practices Court. He has acted as expert witness in hundreds of legal actions and has given oral evidence 50 times.

In 1997, he started working as an external adviser to the United Nations Compensation Commission in respect of compensation claims against Iraq arising from its invasion of Kuwait in 1990. He considered a large number of claims in the oilfield and related energy sectors and was a lead adviser in respect of the Kuwait oil sector's US\$23 billion claim for compensation following the blowing-up of its oil wells. Since then he has worked on a large number of disputes in the energy sector.

He is the author of various books, including Expert Accounting Evidence, Solicitors Accounts and Surveyors, Architects and Estate Agents. He has also written numerous articles for Accountancy and other technical publications.

His main areas of expertise are in the field of natural resources, particularly oil and gas claims; state/operator disputes; takeover disputes; regulatory matters; and valuing companies and damages.

Prior to joining BDO he worked as a petroleum geologist in the North Sea, Australia and West Africa. He has investigated and reported on the affairs of the MG Rover Group and Phoenix Venture Holdings on behalf of the Secretary of State and DTI.

His experience includes acting as an accountant instructed by the UNCC to advise panels on determination of claims against Iraq arising from the Gulf War (1990–1991); acting as an expert for the MCPS-PRS Alliance in the Copyright Tribunal relating to online music; acting in relation to loss of profits (among other issues) arising from the takeover of ERF by MAN (2001–2007, instructed on behalf of MAN); acting as an expert witness on behalf of the Director General of Fair Trading in respect of the removal of resale price maintenance on OTC medicines; acting for the UK energy regulator on the accounting disclosures by the large six energy companies; and monitoring trustee for competition regulators.

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**WWL says:** *With over 25 years of experience, Valery Knyazev is a renowned financial expert who is well versed in valuing businesses' interests, quantifying damages and financial investigations.*

**WWL says:** *Gervase MacGregor is "internationally recognised" for his "consistent excellence" advising public and private sectors on business valuations and damage claims.*

## England



**Anastasia Malyugina**  
Berkeley Research Group

Anastasia “Nastya” Malyugina is a managing director in BRG’s Disputes and Investigations practice, based in London. She is a native Russian speaker, and a chartered certified accountant (ACCA).

Ms Malyugina acts as a quantum expert witness in arbitration and litigation involving parties from Eastern Europe, the Commonwealth of Independent States (CIS), and Central Asia, opining on matters of valuation and forensic accounting. She specialises in complex damages, and is often instructed to consider allegations of fraud, mismanagement, premeditated bankruptcy and money-laundering.

Ms Malyugina has testified in commercial and investment arbitration, and has authored reports for ICC, LCIA, UK High Court, as well as local courts in the EU and the CIS. She has handled over 50 cases across numerous jurisdictions, including Russia, Kazakhstan, Ukraine, Uzbekistan, Turkmenistan, Romania, Georgia, Armenia, Latvia, Estonia, Slovenia, Slovakia, Cyprus, Israel, the UK and others. She has been appointed a testifying expert over 10 times, with damages averaging over \$0.5bn per case. Her work has covered a wide variety of industries, including energy and natural resources, financial services, infrastructure and construction, and real estate.

Peers have said that Nastya is “highly recommended” and she is praised as an “absolute superstar of heavyweight arbitration battles”.

Ms Malyugina is an Executive Committee Member of the Russian and CIS Arbitration Network (RCAN), and a regular speaker at conferences and events relating to the CIS.

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**Franco Mastrandrea**  
HKA

Franco is a chartered quantity surveyor and chartered arbitrator with over 40 years of experience in the construction industry. He has acted as expert on more than 50 international project management, delay and quantum-related disputes.

Franco’s expert commissions cover a wide range of industries including oil and gas in Australia, Canada, Kazakhstan, North Africa and South East Asia; transport infrastructure in the Caribbean and the UK; power generation, from CCGT to windfarms, in the UK; and numerous building and infrastructure projects around the world.

Franco is widely regarded as an expert who is both well qualified and highly experienced in complex construction issues. He is able to effectively identify the key issues of principle in construction appraisal disputes and provide clients with greater clarity as to project performance. Franco combines management, construction and legal knowledge enabling him to deliver balanced opinions on the performance of those involved in those projects, and objective appraisals of the appropriate or likely outcomes.

From London to Australia and Canada to Antarctica, Franco has extensive and diverse dispute resolution expertise. With an established record in drafting, interpreting and applying commercial terms in contracts, he successfully combines both knowledge and experience under traditional cross-examination and hot-tubbing.

Franco holds a doctorate that addresses the law, practice and quantification of construction claims; is a CEDR accredited mediator; appears on the RICS register of Dispute Board Members and the FIDIC President’s list of adjudicators; he is a Chartered Arbitrator and appears on arbitrator lists maintained by RICS and international arbitration centres in Dubai, Hong Kong and Singapore. He has written extensively on the evaluation of construction claims and is listed in *Who’s Who Legal: Construction 2016* as a ‘distinguished expert’ who is ‘an unflappable witness that stands up well to cross-examination’.

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**WWL says:** *Anastasia Malyugina garners plaudits for her work on commercial disputes involving energy, natural resources and construction projects across Eastern Europe and Central Asia.*

**WWL says:** *Franco Mastrandrea is revered for his “ability to synthesise large volumes of material” as well as his “always thorough and well-considered work product and persuasive presentations in court”.*



**David Mitchell**  
BDO LLP

David is a senior partner at BDO LLP and is currently the national head of the share and business valuation team in the UK.

He has specialised in valuation work since 2001 and has been engaged in over 70 disputes.

David has experience in multiple jurisdictions, industries and forums, including the UK High Court, the Criminal Court and international arbitrations, with particular expertise in valuations, loss of profit and quantification of damages.

David has been appointed as an expert both in respect of valuation and the quantum of damages or loss of profits arising from breach of warranty or contract claims, post-acquisition and cross-border disputes, the infringement of intellectual property rights and investment treaty claims.

David has prepared reports for the UK, DIFC, Canadian, Jersey and Cayman courts, and has given oral testimony to the UK courts, the Dubai International Financial Centre Court and arbitral tribunals in a number of jurisdictions.

He has led major client assignments in the USA, Canada, Eastern Europe, the Middle East, Africa, India, Channel Islands, BVI and Cayman.

His cases have covered a range of business sectors, including telecoms, oil and gas, financial services, private equity, construction, property, pharmaceutical, manufacturing, hotels, retail, entertainment, and distribution.

He also is a guest lecturer at Brunel University presenting to the economic and banking master's degree students on valuations in practice, in particular the use of discounted cash flow methodology.

He has a degree in economics and business finance and is a fellow of the Association of Chartered Certified Accountants and is also a chartered tax adviser. In addition, he is a member of the Society of Share and Business Valuers and the Royal Institution of Chartered Surveyors.

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**Nishad Morjaria**  
FRP Advisory Trading Limited

Nishad Morjaria is a partner in FRP Advisory's forensic services team in London. For the past 18 years he has focused on the quantification of damages, valuation of business losses, forensic accounting advice and the provision of expert evidence in international arbitration (commercial and investment treaty), commercial and contractual disputes and post M&A disputes.

He has experience in working with clients across the oil and gas, power, renewables, retail, manufacturing, consumer services, real estate, construction and mining sectors.

Nishad has been actively involved in around 50 contentious matters, and has experience working on matters under the LCIA, ICC, ICSID, ZCC and DIAC arbitration rules, as well as in the UK High Court. He has acted in cases ranging from tens of millions in dispute, up to several cases with amounts claimed of over one billion dollars.

Nishad trained with a top ten accountancy firm, gaining audit and accounting experience with owner-managed businesses. After qualification, he worked in transaction services, undertaking financial due diligence and reporting accountant work. He then joined the forensic department of another top 10 accountancy firm, and has since worked at Big 4 accountancy firms for over 10 years, focusing on domestic and international disputes.

Nishad is a fellow of the Institute of Chartered Accountants in England and Wales (ICAEW), a member of the Chartered Institute of Arbitrators and an accredited member of Academy of Experts and Expert Witness Institute. He has presented on damages, loss valuation and expert evidence at international arbitration conferences, to law firms and has acted as an expert witness at several advocacy workshops.

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**Chudozie Okongwu**  
AlixPartners UK LLP

Dr Okongwu is a managing director in AlixPartners' investigations, disputes and risk group. He has been retained in over 200 matters, directing projects in the areas of economics, finance, and valuation. He is an expert on various securities and financial derivatives, and testifies and consults on the valuation, trading and risk characteristics of numerous derivative, fixed income and equity products. He has been retained by financial institutions in internal investigations, as well as regulatory investigations by the SEC, CFTC, DOJ, FCA and FINRA. Dr Okongwu has consulted on the termination of OTC derivative positions, on the forced liquidation of securities portfolios, and on structured finance securities. He has given testimony on allegations of market abuse and the alleged mis-selling of financial products, as well as on the effects on investors of the mis-marking of fund portfolios.

Dr Okongwu has provided expert evidence in venues including UK High Court, Southwark Crown Court (UK), High Court of Ireland, Grand Court of the Cayman Islands, and US federal, state, and bankruptcy courts. He has also testified in international arbitrations in various forums, including in ICC, ICSID, UNCITRAL, SCC, and ad hoc arbitrations, as well as in US domestic arbitration forums, including FINRA arbitrations.

Dr Okongwu is the lead author of "Credit Derivatives and Mortgage-Backed Securities" in *The Handbook of Mortgage-Backed Securities* (edited by Frank J Fabozzi, 2016). He has written chapters on damages in financial services arbitrations in the first, second, and third editions of *Global Arbitration Review's The Guide to Damages in International Arbitration* (edited by John A Trenor, 2016-2018). He is also the lead author of chapters on causation

**WWL says:** David Mitchell is a "consummate professional who is thoughtful in his evidence on the stand", comment sources.

**WWL says:** Nishad Morjaria is lauded for his "deep expertise in forensic accounting issues, particularly in an insolvency context". His "attention to detail, thoroughness and professionalism" are received with further aplomb.

**Continued overleaf**

## England



### Chudozie Okongwu (cont.)

in the first and second editions of *The Investment Treaty Arbitration Review* (edited by Barton Legum, 2017-2018) and has authored articles in *The Journal of Structured Finance*, the *International Journal of Finance & Economics* and *Wall Street Lawyer*. He co-authored an econometric study on the impact of securitisation for the American Securitization Forum. Dr Okongwu holds a PhD and an MA in economics from the University of California, Berkeley.

### Chris Osborne

*Osborne Partners*

Prior to founding Osborne Partners, a consulting firm specialising in complex business and legal challenges based in London, Chris was the global head of FTI Consulting's Economic Consulting segment. Before joining FTI Consulting, Chris was the European Managing Director of LECG LLP and before that the global head of Arthur Andersen's Economic and Financial Consulting Group. Chris has more than 40 years' experience in applying principles of economics, finance, valuation and accounting to a range of issues in the areas of economic regulation, public policy, commercial strategy and litigation.

During the course of his career, Chris has been involved in more than 200 cases of litigation and arbitration, including investor state, across multiple industry sectors. His work experience covers North and South America, Europe, the Middle East, Africa, Asia, and Australasia. He has also worked on regulatory issues in the electricity, gas, media, sport, post, rail, telecoms and water sectors, working for regulators, incumbents, and new market entrants in the UK and more widely in Europe. He has a BSc in Civil Engineering and an MSc in Economics; and is also a Chartered Accountant and fellow of the Institute of Chartered Accountants in England and Wales.

He has given oral evidence on over 40 occasions - in the UK's domestic courts, as well as in London, Paris, Stockholm, Geneva, Singapore, and Melbourne in ICC, UNCITRAL and ICSID arbitrations. He has also given evidence in the Grand Court of the Cayman Islands, US Tax Courts, the US Bankruptcy Court, in the US-Iran Tribunal, before the Competition Appeals Tribunal, in the then Restrictive Trades Practices Court, and in front of the then Monopolies and Mergers Commission.

As a forensic accountant, Chris has experience providing expert advice in contentious proceedings, particularly in relation to accounting and post-acquisition, shareholder disputes, loss of profits claims, insurance claims as well as general consultancy advice to major UK financial services institutions and government agencies.

He was recently named in Who's Who Legal's 'Global Elite Thought Leaders, Arbitration Expert Witnesses for 2021', among only seven in Europe. He also features as 'Quantum of Damages Expert' and 'Litigation Expert Witness' for 2020 and has consistently been identified as a leading expert witness in the Who's Who Legal listings since their inception in 2011.

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**WWL says:** *The "excellent" Chudozie Okongwu is celebrated for his incisive handling of risk, finance and valuation matters in the financial services sector.*

**WWL says:** *Christopher Osborne is a seasoned practitioner who is highly sought after for his expertise in fraud bribery and corruption investigations.*





**Liz Perks**  
Kroll

Liz Perks is a managing director at Kroll, and has specialised in dispute resolution services since 2000. Her main focus is on the financial aspects of disputes and evaluating quantum in the context of contractual claims, investment treaty arbitrations and post transaction disputes. She has acted as the party-appointed quantum expert in claims of up to €600 million and as a tribunal-appointed expert, and has given oral testimony and been cross-examined.

Liz's experience is international, with clients in China, the Czech Republic, Dubai, Germany, Lebanon, Pakistan, Russia, Slovakia, Spain, Turkey, Ukraine and the US, as well as the UK. She has been involved in international arbitrations under various rules, including ICC, LCIA, UNCITRAL and ICSID, in a range of sectors including commodities, mining, technology, construction, hotels, private equity, energy, pharmaceutical and medical devices.

Liz has a law degree and postgraduate diploma in legal practice from Sheffield University. She worked in a Big Four firm for 13 years and left in 2013 to launch Haberman Ilett, which was acquired by Kroll in 2020. She is a fellow of the Institute of Chartered Accountants in England and Wales.

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**Debbie Revill**  
Kroll

Debbie Revill is a managing director in the Expert Services practice at Kroll with over 20 years' experience as a forensic accountant. She has been involved in over 60 matters and has been the testifying expert in cases before the UK courts and international arbitration tribunals on a variety of accounting, valuation and financial issues. Whilst specialising in dispute work, she also has considerable investigations experience.

Debbie has been appointed and involved in arbitrations under LCIA, ICC, UNCITRAL, AAA, SCC and ad hoc rules. Her experience includes evaluating damages and financial issues in commercial and contractual disputes, transaction-related disputes and investment treaty claims. She has advised private clients, states and companies across many industries, including energy, utilities, aerospace, infrastructure, construction, consumer goods, transportation, telecommunications, technology and financial services.

For the last 10 years, Debbie has had a particular focus on oil and gas and financial services disputes. In the oil and gas sector she has played a leading role in several billion-dollar arbitral disputes. She is experienced in the complexities of such cases, having gained in-depth knowledge of the industry from working on both expert and advisory matters in Europe, the CIS region, South America, West Africa and the Middle East.

Debbie qualified as a Chartered Accountant in 2002 at a boutique forensic firm and subsequently spent seven years at a Big Four firm before joining Haberman Ilett, which was acquired by Kroll in 2020. She is a member of several leading international arbitration groups and a Fellow of the Institute of Chartered Accountants in England and Wales.

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**Ian Robinson**  
Tempus Delay Analysis

Ian Robinson is the founder and senior partner of Tempus Delay Analysis LLP, based in London. Ian founded Tempus in 2012 having been a partner with construction specialists Davis Langdon LLP since 1998 and having led Davis Langdon's Legal Support Group since 2008. Ian leads a specialist team providing advice, support and expert analysis in relation to delay and disruption as it affects the construction and engineering industries. Ian specialises in the forensic investigation of construction and engineering delays, with a view to assisting parties and tribunals to identify the extent, causes of and responsibility for critical project delays. Ian's clients are drawn from all sides of the industry and include property developers, government and local government departments (both UK and international), universities, contractors and specialist subcontractors, utility companies, engineers and architects and their insurers.

Ian has practised in this area since 1995 and has acted as an expert witness in numerous high-value and high-profile cases before a variety of tribunals. This includes a number of appearances before the Technology and Construction Court in London, and also before international arbitral tribunals (both ICC and UNCITRAL) in London, Paris, Bucharest, Miami, Johannesburg, Dubai and Singapore. Ian has given oral evidence on over 20 occasions, including a number of reported cases. These include *Mirant Asia-Pacific Construction (Hong Kong) Limited v Ove Arup & Partners International Limited and Another* [2007] EWHC 918 (TCC), and *Walter Lilly & Co Ltd v Mackay & Another* [2012] EWHC 1773 (TCC).

**Continued overleaf**

**WWL says:** Market experts regard Liz Perks as a "very good practitioner" and praise her for the excellent practice she has built, which covers commercial and contractual disputes.

**WWL says:** Debbie Revill is a stand out figure providing expert testimony on complex financial and valuation disputes.

## England



**Daniel Ryan**  
*Berkeley Research Group*

### Ian Robinson (cont.)

Ian's practice is a combination of UK and internationally based work, including projects in Canada, South Africa, Peru and Chile, the UAE, Ireland, the Philippines, Romania, Trinidad, Turkey, Israel, Kyrgyzstan, Spain, Kathmandu, Kenya, Angola, Tunisia, Ukraine and Saudi Arabia. Ian's experience covers a wide range of sectors in the construction, civil engineering, energy, process engineering and oil and gas industries. This includes commercial and residential property (including a number of iconic projects in London), hospitals, hotels, military facilities, major roads and bridges, flood defence and control facilities, coal, gas, hydro-electric, nuclear, biomass and onshore and offshore wind power generation, airport facilities, oil and gas pipelines and pumping and processing facilities, smelting plants, offshore jetties and harbour construction. Ian has advised on matters with sums in dispute of up to £500 million.

Ian is a member of the Royal Institution of Chartered Surveyors, having qualified as a chartered quantity surveyor in 1990.

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**Luke Steadman**  
*Alvarez & Marsal*

Daniel Ryan is the head of BRG's London office. He has over 25 years' experience in quantifying damages and in valuing businesses, shares and intellectual property assets in both contentious and non-contentious matters, including shareholder and post-acquisition disputes, sale and purchase transactions, intellectual property licensing and infringement of intellectual property rights.

Mr Ryan is regularly appointed as an expert witness and is experienced in oral testimony. His experience covers matters before the UK High Court and courts in offshore jurisdictions, before arbitral tribunals internationally and in the UK and before the Copyright Tribunal. These matters are related to various geographical areas including the UK, Europe, Asia, the Commonwealth of Independent States, the USA and the Middle East.

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Luke Steadman is a partner in Alvarez & Marsal's disputes and investigations practice, specialising in expert accounting evidence for international arbitration and domestic litigation. He has over 25 years' experience as a forensic accounting expert across Europe, Asia and the United States.

He has acted as both party-appointed and tribunal-appointed expert on over 50 matters in the past five years and has provided both solo and concurrent oral evidence in hearings under ICC, LCIA, Hong Kong, Dubai and other Arbitration Rules. His written and oral evidence has included considerations of quantum and damage; valuation of assets and businesses; the accounting treatment of complex transactions under International, US and UK Accounting Standards and Principles; and the application of International Auditing Standards.

As an expert in accounting and valuation, Mr Steadman also provides expert evidence in domestic courts and has appeared in the High Court on many occasions. He continues to receive instruction in High Court matters and has also appeared as an expert on accounting concepts and principles in the First-tier Tax Tribunal.

Earlier in his career Mr Steadman was involved in complex many-handed accounting investigations and asset recovery matters. He has led accounting investigations on both sides of the Atlantic, and in the US he has considerable experience in dealing with US regulators and prosecutors following investigations of fraud and accounting irregularities at major US companies. In Asia, Mr Steadman acted as an expert in a high-profile failed investment scheme, while in the UK he has carried out a number of wide-ranging investigations of accounting irregularities on behalf of UK companies, insurers and investors.

**WWL says:** *Ian Robinson is renowned as "an excellent quantum expert" who excels in delay and disruption matters.*

**WWL says:** *Daniel Ryan is commended by peers for his in-depth experience in the valuation of businesses, shares and IP assets in a wide range of contentious and non-contentious matters.*



**David Stern**  
StoneTurn

In the public sector, Mr Steadman saw regular appointments by the secretary of state for trade and industry as an inspector in matters of insider dealing and in the conduct of statutory company investigations under UK legislation, as well as providing assistance on accounting, fraud and other issues to major regulators.

Prior to joining Alvarez & Marsal, Mr Steadman was the head of the fraud and forensic accounting investigations team at a global consulting firm. Mr Steadman trained as an Auditor in London.

David Stern, a partner with StoneTurn based in the firm's London office, has over 25 years of experience acting as an expert in forensic accounting investigations and complex business litigation.

He has given oral evidence under cross-examination on 35 separate occasions before arbitral tribunals under LCIA, ICC, UNCITRAL and ad hoc rules in Brussels, London, Lusaka, Miami and Paris, as well as before the UK courts.

Highly regarded by clients and counsel for his commercial and responsive approach, David has been instructed across a wide range of complex domestic and international arbitration and litigation disputes. His work encompasses quantification of loss and valuation analysis as well as accounting expert witness work in the areas of contractual disputes, joint venture and shareholder disputes, post-acquisition claims, competition and antitrust work, civil fraud in domestic and off-shore matters, and business interruption claims.

David's experience includes working with clients that operate in the UK, the US, the Caribbean, the CIS, EMEA and the Far East, and across a variety of sectors such as mining, metals, energy, manufacturing, television production and broadcasting, financial services, insurance, advertising, property, retail and sport.

David is a fellow of the Institute of Chartered Accountants in England & Wales, a member of the Academy of Experts, a member of the Chartered Institute of Arbitrators, and is an accredited CEDR mediator. He is also a member of the Premier League Judicial Panel.

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**Michael Stokes**  
Ankura

Michael Stokes is a senior managing director at Ankura, based in London. He is an internationally recognised quantum expert, with more than 30 years of experience in the construction industry. Michael has worked across all industries, but his core areas of expertise include rail (systems and rolling stock); power and process plants; pipelines; offshore platforms; stadia; major commercial buildings, including high-rise; and major infrastructure projects including ports, highways, tunnels and airports.

He is regularly appointed as an independent expert on complex and high-value disputes. His core discipline is quantum, but he has also provided effective evidence in relation to delay and the standard of performance of quantity surveyors and project managers. Having been instructed in arbitration or litigation on 60 occasions, Michael has testified in a number of forums and jurisdictions including the UK, France, Denmark, the UAE, Qatar and Australia.

Michael was recently appointed on behalf of the government project sponsor as quantum expert in connection with 350km water pipeline and well field (55 production wells) project dispute. He provided independent evidence in Uncitral proceedings regarding all quantum aspects of the case, including valuation of variations, delay, disruption, and acceleration; and he testified at a hearing in Paris.

He was also appointed on behalf of the contractor as quantum expert in connection with a 530km, 42-inch diameter gas pipeline project dispute. He provided independent quantum evidence in ICC proceedings regarding all quantum aspects of the case, including valuation of variations, delay, disruption, and acceleration, as well as a quantum meruit claim; and he testified at a hearing in Australia, giving concurrent evidence.

Michael was appointed as quantum expert on behalf of the plant owner of a new 5000 TPD cement plant in Qatar. Claims related to unpaid certificates, variations and prolongation, and other delay-related claims and counterclaims, with total sums in dispute in excess of US\$100 million. He testified at an ICC arbitration hearing in Qatar, giving concurrent evidence.

**WWL says:** *Luke Steadman is "excellent at giving expert evidence in court", according to sources impressed with his incisive handling of financial quantum matters.*

**WWL says:** *David Stern receives impressive recommendations from peers and clients, who describe him as "a well-known expert in the market".*

**Continued overleaf**

## England



### Michael Stokes (cont.)

He was appointed as quantum expert on behalf of the Yard in connection with a claim related to the world's largest wind assisted yacht. The claims related to the proper valuation of the works, and he testified at a hearing in London.

He was appointed as a quantum expert in an ICC arbitration in connection with a container port expansion project in the Middle East. Complex quantum issues arose regarding substantial costs to complete and the terminated contractor's damages. Claims and counterclaims totalled circa US\$50 million. He testified at a hearing in London.

He was appointed as quantum expert on behalf of a major subcontractor providing all the flexible pavement works on a major new highway in Qatar. Issues related to method of measurement, materials quantities, delay, and disruption costs. He testified at an ICC hearing in Qatar, and the claims were valued at circa £35 million.

He was appointed as quantum expert in connection with specialist airport services package on a major international airport expansion project in the Middle East. High-value claims related to disputed variations and contra charges, prolongation, and complex disruption. He testified at DIAC hearing, giving evidence concurrently.

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**WWL says:** *Michael Stokes enjoys extensive recommendations for his quantum damages expertise, and is appreciated for "his opinions, which are well explained and detailed with supporting information backing up his valuation".*

### Mark Taylor Secretariat

Mark is a seasoned expert specialising in complex accounting disputes, including the evaluation of damages. Mark has testified on many occasions in litigation and international arbitration in diverse jurisdictions, and has experience from over 30 years of international experience in the dispute resolution arena across numerous sectors having first acted in this field in 1991. Mark has been actively involved in over 200 cases. He has acted as an expert witness, expert adviser and expert determiner on a broad range of disputes in the UK, Europe, Middle East, Africa, North and South America, South East Asia and Australasia.

Mark has acted as an expert in international arbitration proceedings brought under ICC, LMAA, UNCITRAL, LCIA, SIAC and ad hoc rules. Mark has global experience and has given oral testimony on many occasions in courts and arbitrations in the United Kingdom, Egypt, Singapore, Malaysia, Australia, Switzerland, the Netherlands and Estonia. Mark has worked in the UK, Europe, the Middle East, Africa, North and South America, South East Asia and Australasia.

Mark is a fellow of the Institute of Chartered Accountants in England and Wales; a full member of the Academy of Experts; and an accredited expert witness. Mark has a degree in chemical engineering and minerals engineering. He is also a certified fraud examiner, and an experienced fraud and accounting investigator.

Mark has considerable experience of valuing and quantifying the quantum of lost profits in complex disputes and presenting his opinion in robust reports and in oral testimony. Mark has extensive experience of projecting profits of businesses, adjusting them for market and other reasons, deriving discount rates to assess the net present value of cash flows and assessing saved costs. Mark has testified on these issues on many occasions in court and in international arbitrations.

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**WWL says:** *Mark Taylor is "incredibly thorough and diligent" while providing "high-quality expert reports" in both arbitrations and litigations.*



**Travis Taylor**  
Secretariat

Travis Taylor is a managing director in Secretariat's London office. He is regularly appointed as an expert in valuation, damages and quantum of loss assessments in complex disputes, accounting and financial matters, shareholder disputes, post-transaction disputes, contractual disputes, fraud investigations, and expert determinations.

Travis has been responsible for over 300 substantive valuations in his career involving contentious and non-contentious matters in the UK, Europe, Middle East, India, Russia/CIS, Africa, North America, and Australasia. These valuation assignments involve a wide range of industries, including energy, mining, financial services, real estate, shipping, luxury goods and manufacturing. Travis has significant experience in assessing damages and opining on value in international arbitration and commercial litigation settings. He has been appointed as an expert in International Arbitration proceedings brought under ICSID, ICC, HKIAC, UNCITRAL, SIAC, SCC and LMAA rules, as well as in UK High Court matters. He has given oral testimony in the United Kingdom, United States, France, Netherlands, Switzerland, Sweden, Singapore and Hong Kong.

Travis' non-contentious engagements include valuations for portfolio, tax and financial reporting purposes.

Travis is a fellow of Chartered Accountants Australia & New Zealand and a member of the Royal Institution of Chartered Surveyors.

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**Vikki Wall**  
Kroll

Vikki Wall is a managing director at Kroll with over 25 years' experience as a forensic accountant, focusing on work as an expert witness. She has been the testifying expert in cases before the UK courts and international arbitration tribunals on a variety of accounting and financial issues.

Vikki primarily focuses on arbitration, where she specialises in evaluating quantum, including company valuations, loss of profits and wasted costs claims, in commercial and contractual disputes, investment treaty disputes, and transaction-related disputes. Vikki has worked on behalf of both investor and state, under ICC, ICSID and UNCITRAL rules in investor-state arbitrations.

Vikki's work has covered matters such as losses relating to contractor actions in the construction industry, alleged revocation of mining licences, alleged violations of environmental and other obligations damaging the value of tourist attractions/ resorts and performing financial assessments of companies including IT, property investment and shipbuilding companies. In addition, she has assisted governments and clients in cases involving the wasted costs and review of profitability of IT and large-scale infrastructure projects. She has also advised clients in the finance, energy, construction, mining, telecommunications, travel, leisure, property and retail sectors.

Vikki has a first-class degree in European mathematics from Leeds and Paris VII universities. She qualified as a chartered accountant in 1997, subsequently specialising in forensic accountancy in a Big Four firm. Vikki is a fellow of the Institute of Chartered Accountants of England and Wales, and past chair of the forensic and expert witness community panel of the ICAEW.

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## France



**Anthony Charlton**  
HKA

Anthony Charlton is a chartered accountant with close to 30 years of professional experience. He has been appointed as an expert in matters of forensic accounting and the assessment of economic loss on over 50 occasions.

Anthony has testified in both English and in French for matters before the French and Belgian domestic courts and for many investment and commercial arbitration matters. He has acted in disputes ranging from \$3 million to \$20 billion.

Anthony has specialised in dispute-type work since 1996, after first gaining professional experience in many auditing and insolvency related assignments. His experience is global and covers a variety of industries including technology media and telecoms, oil and gas, energy, resources, construction, real estate, mining, aviation, infrastructure, hotel & leisure, banking, media, materials.

Anthony's expertise ranges from the quantification of damages claims in international commercial and investment treaty disputes, contentious valuations and expert determinations to shareholder and joint-venture disputes, financial and fraud investigations, and other types of forensic accounting assignments. He is also frequently instructed to prepare preliminary assessments of loss by claimants and law firms in contemplation of launching formal dispute proceedings.

Anthony is a fellow of the Institute of Chartered Accountants in England and Wales and a member of their specialist valuation group. He is widely recognised by WWL as a Global Elite Thought Leader and Thought Leader in their quantum of damages, arbitration and investigations – forensic experts' research.

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**WWL says:** *Travis Taylor is highlighted by peers for his "impressive valuation and accounting expertise", which he utilises as a testifying expert.*

**WWL says:** *Market experts regard Liz Perks as a "very good practitioner" and praise her for the excellent practice she has built, which covers commercial and contractual disputes.*

**WWL says:** *Anthony Charlton is commended as "a real stand out expert", winning praise for his extensive knowledge in domestic and international matters requiring valuation.*

## France



**Andrew Flower**  
*Alvarez & Marsal*

Andrew Flower has over 25 years' experience providing expert evidence in international arbitration (both commercial and investor-state). He has provided expert evidence in arbitrations conducted under the auspices of many institutions including ICC, ICDR, ICSID, DIAC, NAI, DIS, and under UNCITRAL rules. He has provided written evidence in over 150 disputes and has testified and been cross-examined on his evidence on many occasions before tribunals around the world including New York; Washington DC; London; Paris; Stockholm; Geneva; Zurich; Dubai; Singapore; the Hague and Brisbane.

Andrew has been listed by *Who's Who Legal* as a leading expert in arbitration since inception of the list. In 2019, he was globally recognised as a Thought Leader in International Arbitration.

In the course of his career, Andrew has also provided advice to parties in post-transaction disputes, both in connection with arbitrations and in the context of expert determinations. Andrew has acted both as an advisor to one of the parties and as the appointed determining expert.

Andrew has been appointed as an independent expert by the ICC Centre of Expertise. He has also been appointed by a tribunal in an ICC arbitration. Andrew has also acted as mediator in a royalty dispute.

In addition to his arbitration related experience Andrew assisted Vivendi as defendant in its long running class actions suits in the New York Courts in relation to its management in the Messier era and has provided written expert evidence in matters before the English High Court. He was also one of the senior advisers to the Kuwait government in the assessment of corporate claims for damages arising from the First Gulf War.

Andrew is a fellow of the Institute of Chartered Accountants in England and Wales, and is a native English and fluent French speaker.

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**Céline Leroy**  
*Eight Advisory*

Céline Leroy is a partner at Eight Advisory, heading up the Financial Expertise – Dispute Resolution department.

Céline intercedes to provide a quantified and evidence-based assessment of damages to clients and supports them in the definition of a strategic approach (review of relevant financial arguments and supporting documentation, appraisal of damages, assessment sensitivity etc.).

She has assisted clients in a wide range of areas including contracting claims, post-acquisition disputes, distressed company disputes, financial investigations, securities disputes and regulatory inquiries.

Céline works across a variety of sectors, including transport and logistics, utilities, energy and petro-chemistry, construction, telecommunications and it, media and entertainment, public sector, real estate and retail.

She has been providing financial expertise for over 20 years in the areas of both financial analysis and investigation in public and private sector (PwC) and as an AMF expert in financial fraud and market regulation.

Céline supports clients in trial and arbitral proceedings as well as in alternative dispute resolution schemes, in which she is placed to the fore and is called on to provide a robust oral or written defence of her positions.

She has been involved in cross-examination and hot-tubbing procedures, acting as a witness expert, inter alia, for the ICC and the Court of Arbitration for Sport (CAS), in Lausanne.

Céline has acted as legal expert at the Cour d'Appel de Paris, a registered arbitrator (CMAP), a chartered accountant and certified fraud examiner and expert at the International Criminal Court in the Hague. She has also acted as an independent expert appointed by both parties.

In addition to her work with Eight Advisory, Céline also contributes to several think tanks and has authored several articles.

Céline is based in Paris and works both in French and English.

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**WWL says:** *Andrew Flower cuts a distinguished figure as an eminent expert witness touted for his top-notch evidence in litigious and investigative matters.*

**WWL says:** *Céline Leroy enjoys a stellar reputation as an quantum expert, and is described by commentators as "an impressively clever practitioner".*

## Germany



**Alexandre Rivière**  
Secretariat

Alexandre Rivière is managing director of Secretariat International's damages and forensic investigations practice based in Paris. Alexandre is a financial expert in international arbitration and litigation cases, with 20 years of experience in financial advisory services.

Alexandre specialises in the valuation of damages primarily involving issues of lost profits, wasted costs, and the valuation of businesses and shareholdings. He has been involved in a variety of disputes arisen between parties in commercial contracts, investment treaties, joint-venture agreements, transactions, construction claims, unfair competition, and other contentious matters.

In international arbitral proceedings, Alexandre regularly acts as expert witness in commercial and investment treaty cases. Alexandre has testified before arbitral tribunals in both English and French. Alexandre has also acted as expert witness at advocacy training courses organised by the Chartered Institute of Arbitrators (CI Arb), the Foundation for International Arbitration Advocacy (FIAA) and international law firms in Paris.

In addition to his expertise in dispute-related matters, Alexandre also assists clients in non-contentious engagements mainly in the planning of transactions and other corporate finance operations: business valuation, business plan preparation, as well as financial analysis.

Alexandre has assisted client companies in numerous industries including aeronautics, airlines, railways, oil and gas, electric power, mining, healthcare, hotel and leisure, real estate, media and advertising, agro-food, catering, consumer goods, luxury goods and telecom.

Alexandre holds a master's degree in finance from University Paris-II Assas. He is a member of the French Association of Valuation (SFEV). Alexandre is fluent in English and French.

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**Alexander Demuth**  
Alvarez & Marsal

Alexander Demuth, co-head of Alvarez & Marsal's international arbitration group and leader of its German disputes and investigations practice, is a managing director based in Munich and Hamburg. He specialises in advising clients in arbitration, litigation and out-of-court settlement with a focus on post-merger and commercial disputes.

Alexander has acted as party-appointed or tribunal-appointed expert in international arbitration proceedings under AAA, DIS, ICC, ICSID, SCC, SIAC and VIAC and ad hoc rules as well as in litigation proceedings.

His experience covers various industries, including automotive and automotive supply, biotechnology, manufacturing, pharmaceutical, private equity, renewable energy, retail and software.

A German national, Alexander is fluent in German and English and has issued reports and testified in both languages.

Alexander is a German Certified Public Accountant and has earned his master's degree in economics from the University of Passau.

He is a member of the German Institute of Public Auditors, the American Institute of Certified Public Accountants (AICPA), the AICPA Forensic and Valuation Services (FVS), the Vienna International Arbitration Centre (VIAC), and the Swiss Arbitration Association (ASA), and the German Institution of Arbitration (DIS), where he currently also serves as a member of the Advisory Board.

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**Kai F Schumacher**  
AlixPartners GmbH

Kai Schumacher specialises in international arbitration (both commercial and investment treaty). With more than 20 years of experience, he has been the expert in engagements with values ranging from €0.2 million to over €170 billion at stake. Kai has testified over 30 times before commercial and investment treaty arbitration tribunals or (high) courts. He has managed more than 150 national and international projects dealing with entities from 53 different countries, including the UK, the USA, Switzerland, Argentina, Singapore, Venezuela, Russia, Indonesia and Turkmenistan.

His recent caseload includes appointments as a party or tribunal-appointed expert witness in ICSID, ICC, SIAC, Swiss Rules, and DIS disputes.

He has worked in a wide range of sectors, including utilities/energy, oil and gas, chemicals, pharmaceuticals, telecoms, engineering, private equity, financial services and media/internet.

Mr Schumacher's experience includes breaches of contract, investment disputes, post-M&A disputes, expropriations, shareholder disputes, financial disputes, valuation of financial assets and financial institutions, as well as forensic investigations. In the past, he provided advice in respect of more than 40 (contentious) sale and purchase agreements and commercial contracts.

Prior to joining AlixPartners in 2014, he was with a dispute practice of an international consulting firm, and managing partner with an international audit firm.

Mr Schumacher earned an MBA studying at the HEC School of Management, Paris, and the Wharton School, Philadelphia. He achieved distinction by ranking on HEC's Dean's Honor List. In addition, he is a chartered financial analyst (CFA) and a certified public accountant (CPA).

A German national, he is fluent in German and English, and conversational in French.

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**WWL says:** *Alexandre Riviere is praised for his ability to "quickly understand figures and financial matters", as well as for his reliable advice.*

**WWL says:** *Alexander Demuth is a fantastic expert, with sources recommending him as "a very experienced practitioner, with good overview of the total case".*

**WWL says:** *Kai Schumacher is in peers' eyes a "definite competitor" whose flawless fluency in presenting facts and financial analysis in court renders him a "brilliant communicator".*

## Hong Kong



**Mike Allen**  
Secretariat

Mike is a chartered quantity surveyor with over 30 years' experience in the industry. He has worked internationally for many years, spending the past 18 years based full-time in Hong Kong. He has extensive experience in procurement and contract strategy; dispute resolution; and providing strategic advice to clients on distressed or problem projects.

Mike works on numerous disputes and live projects for employers, contractors and subcontractors. He provides contract advice, and has prepared claims and rebuttals; assisted in negotiations; and appeared in many different tribunals. Mike is experienced in a wide range of civil engineering, building, M&E and process plant contracts, including the ICE sixth edition; Engineering Construction Contract (NEC); I Chem E Red and Green Book; G90; JCT; and GC Works and Sub Contract Forms, which also includes bespoke, simple and situations of no written contract. He also has extensive experience of FIDIC and various standard and ad hoc forms of contract in various countries in Europe, the Middle East, Asia, Africa and Australasia.

Mike's experience includes building, civil engineering, mining, infrastructure, LNG facilities, marine civil engineering and process works. This has been in both project-related and arbitration environments, where the work has involved the analysis of large amounts of data to produce independent valuations related to a range of claims including delay and disruption, prolongation and variations.

Mike has been appointed as a quantum expert witness on several construction disputes, acting for both claimants and respondents, working with major firms of solicitors and barristers. He has given evidence in the High Court twice, and in domestic and international arbitrations 26 times.

Mike is also a CEDR-accredited mediator.

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**Trevor Dick**  
Alvarez & Marsal

Trevor Dick is a managing director in Alvarez & Marsal's disputes and investigations practice based in Hong Kong. He is an experienced financial expert with more than 25 years of diverse accounting experience incorporating 20 years as a forensic accountant, investigating and opining on matters concerning breach of contract, business interruption, minority shareholder and joint venture disputes, acquisitions and disposals, the valuation of shares and businesses, and financial investigations in relation to matters such as fraud and insider dealing.

Since 1999, Trevor has been based in Hong Kong where he has been engaged by clients to provide expert assistance in connection with a variety of disputes pertaining to matters in Hong Kong, mainland China, Singapore, the Philippines and elsewhere in the Asia-Pacific region. He has provided written and oral expert accounting testimony before the High Court in Hong Kong and in various international arbitrations under the ICC, UNCITRAL, SIAC, AAA, CIETAC and HKIAC rules. Trevor is a fellow of both the Institute of Chartered Accountants in England and Wales and of the Hong Kong Institute of Certified Public Accountants. He is also a practising member of the Academy of Experts.

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**Mustafa Hadi**  
Berkeley Research Group

Mustafa Hadi leads BRG's Asia-Pacific (APAC) region and is co-leader of the firm's Global Economics practice. He specialises in addressing issues of valuation, damages, and accounting in complex commercial and investment treaty disputes, including M&A, private equity, joint venture, shareholder, breach of contract, financial services, and intellectual property disputes.

Mr Hadi has been instructed as an expert in international arbitration and in court, and is experienced in oral testimony. His experience spans matters involving the ICC, UNCITRAL, HKIAC, SIAC, DIAC, KCAB and CIETAC, and in the courts of Australia, the UK, Hong Kong, Singapore, Ireland, the Cayman Islands, the BVI, Bermuda, and the Bahamas.

Earlier in his career, Mr Hadi worked as a strategy consultant, advising private equity funds, financial institutions, and corporate clients on commercial due diligence, market entry, and corporate strategy. Alongside his dispute work, he also provides valuation advice for strategic, restructuring, and tax purposes and advises on economic and financial issues in regulatory matters.

Mr Hadi regularly presents to law firms on damages and valuation issues, and facilitates advocacy workshops on the cross-examination of expert witnesses. He has also been a guest lecturer on the LLM in Arbitration and Dispute Resolution course at the University of Hong Kong.

Mr Hadi is a Fellow of the Institute of Chartered Accountants in England & Wales, a member of the Hong Kong Institute of Certified Public Accountants, and a member of the Academy of Experts. He is also a member of the Finance & Administration Committee of the HKIAC.

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**WWL says:** *Mike Allen is a highly respected expert within the field, standing out for extensive attention to detail and his persuasive approach when testifying.*

**WWL says:** *Trevor Dick is "a careful and considered expert in quantum matters", according to commentators who herald him as "a first-tier practitioner".*

**WWL says:** *Sources "would definitely recommend" Mustafa Hadi thanks to his "excellent technical expertise". They add: "He is superbly knowledgeable but wears it lightly."*





**Sammy Lai**  
PricewaterhouseCoopers

Sammy Lai is a partner of PwC China. He has over 20 years of valuation, forensic accounting, investment, and project finance experience.

Sammy has been instructed as an expert witness and served as a consulting expert in litigation and arbitration proceedings, dealing with valuation, identification and quantum of damages, and accounting disputes in contentious matters. He has delivered oral and written expert testimony in international arbitrations and has prepared expert reports for submission to Cayman Islands court and international arbitration center under HKIAC and UNCITRAL rules. He assisted legal counsel and clients in giving opinion on value / economic losses in relation to infringement of Intellectual Properties and breach of contracts.

Sammy has profound experiences in privatization and Section 238 appraisal cases in relation to US-listed Chinese companies. He is also experienced in providing fairness opinion and various types of valuation work, advising board of directors of listed companies and private equity sponsor groups on corporate finance matters.

Sammy has performed numerous valuations, financial modeling and due diligences work for corporates and investment funds in relation to businesses, securities, debts, derivatives and various asset classes for purposes like acquisitions, divestitures, divorce proceedings, joint ventures, financing, restructuring, initial public offerings (IPO), tax filing, go-private transactions, financial reporting and fairness opinions.

Sammy has advised clients in a wide variety of industries including consumer products, energy, entertainment, industrial products, information, media, pharmaceutical, technology and telecommunication. In addition, he has direct experience in the energy industry, spent five years specialising in direct investments and project financing for a U.S. and a European public company in the power industry. He also lectures on topics including mergers & acquisitions, valuations of intellectual properties, financial reporting at various professional events. Sammy serves as off-campus tutor for master classes in few universities in China.

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**WWL says:** *Sammy Lai is "an extremely detail-oriented and hard-working practitioner" who is "highly responsive" and "produces high-quality expert reports" thanks to his "huge knowledge and expertise in valuation and accounting".*



**Graham McNeill**  
FTI Consulting

Graham McNeill is a senior managing director and global leader of FTI Consulting's construction solutions practice. He is based in Hong Kong, but works internationally. Mr McNeill has worked in Asia for almost 25 years with some of the largest blue chip employers and contractors in the construction industry. He has extensive experience in the preparation, defence, negotiation and settlement of contractual claims. He works alongside, and in support of, solicitors and barristers and has been recognised by Who's Who Legal as a "Global Elite Thought Leader" and a "top class expert who is highly respected in the international markets". He was also cited for his "very comprehensive and well-reasoned report" and his "excellent performance on the stand". He has given evidence and been cross-examined as a quantum expert on numerous large international commissions, giving evidence in conciliations, mediations and arbitrations.

Mr McNeill has been appointed as a quantum expert witness on numerous large international commissions under HKIAC, ICC and ICSID rules, giving evidence and being cross-examined in multiple jurisdictions. He has worked in many sectors, including but not limited to infrastructure, oil and gas, power, rail and aviation.

In addition, Mr McNeill has also been appointed as dispute manager on a number of high-profile construction disputes and is an accredited mediator with the HKIAC. His core competencies include quantity surveying, risk analysis and change management, cost value reconciliation, commercial management and contract administration, the preparation and management of delay, disruption and prolongation cost claims, and the formulation of commercial settlement strategies.

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**WWL says:** *Graham McNeill is looked upon with enormous favour by sources who note he "is very involved and always knows all of the details of the case".*

## Hong Kong



**Neill Poole**  
Ankura

Neill Poole is a senior managing director in Hong Kong, and has worked in Asia for over 20 years. He has accumulated extensive regional experience in dispute services, forensic accounting and financial investigations. Prior to relocating to Asia from the United Kingdom, Neill trained as a chartered accountant on the audit team of a Big 4 accountancy practice and, soon after qualifying in 1988, specialised in forensic accounting.

Neill has been involved in a number of complex and high-profile dispute and investigations cases in the Asia region and elsewhere and has given expert accounting witness evidence on more than 20 occasions in tribunals in Hong Kong, Korea, Malaysia, Singapore and the United Kingdom.

He is regularly called upon to carry out investigations into fraud and corruption, trace assets and act as an expert witness to opine on claims for losses. Neill is typically required to assess loss of profit claims and business valuations and advise on the technical accounting issues arising in disputes. Much of his work is carried out in the context of international arbitrations seated in Asia and elsewhere.

Neill has a Bachelor of Arts (Hons) degree in economics. He is an associate of the Institute of Chartered Accountants in England and Wales, a fellow of the Hong Kong Institute of Certified Public Accountants, a member of the Academy of Experts, a member of the Expert Witness Institute, a certified fraud examiner and an associate member of the Chartered Institute of Arbitrators.

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## Singapore



**Chaitanya Arora**  
Secretariat

Chaitanya Arora is a managing director in the Disputes, Forensics and Investigations practice of Secretariat. He is based in Singapore. Prior to joining Secretariat, he was a senior managing director with another consulting firm. He has also served as the managing partner of the India office of an international consulting and advisory firm.

Chaitanya's career spans over 20 years, during which he has worked as an auditor, M&A adviser, specialist in transaction services and expert witness in disputes for the quantification of damages, contentious valuation and loss of profits. He has worked across geographies including the US, India, Europe and South East Asia. Chaitanya currently focuses on assessment of quantum of damages, accounting issues, loss of profits and valuation issues in disputed situations.

Chaitanya's industry experience includes real estate (islands in particular), thermal power plants, infrastructure (ports, railways, metro systems), fast-moving consumer goods, medical devices, retail, infrastructure, online travel, oil and gas, industrial gases, consumer and branded goods, renewable power generation, renewable energy, traction locomotives, real estate and diversified and industrial materials.

Chaitanya has advised several businesses and private equity funds with the evaluation of investments, mergers and acquisitions and joint ventures. He has broad advisory experience across the deal continuum on the buy and sell side, and he has been appointed as expert witness in matters that include post-merger/acquisition disputes, joint venture terminations, construction related damages, interpretation of accounting and audit issues, termination of commercial contracts etc., in Singapore, India and other South Asian geographies. He currently serves as the Honorary Treasurer a member of the Board of Directors of the Singapore branch of the Chartered Institute of Arbitrators.

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**Jonathan Ellis**  
Secretariat

Jonathan Ellis is a managing director with Secretariat and is based in Singapore. He specialises in the quantification of damages and valuations, in particular in dispute contexts, for litigation, arbitration and expert determination purposes.

Jonathan has worked on matters before the UK and Singapore High Courts as well as in ad hoc, SIAC, LCIA, ICC, HKIAC, UNCITRAL and ICSID arbitration forums. He has provided oral testimony on a number of occasions, in both court and arbitration fora, and has been engaged as a tribunal appointed expert.

Jonathan has provided advice and support in a variety of situations, including disputes, M&A transactions, corporate restructurings, financial reporting and expert determinations. His advice encompasses a number of sectors including, energy, power, construction, gaming, pharmaceuticals, hospitality, mining and manufacturing.

Jonathan has provided consulting advice to utility suppliers in the Middle East, in respect of both water and power. Additionally, he has experience of conducting independent accounting investigations and reviews.

Jonathan is a physics graduate of Imperial College London and has a master's degree in accounting and management science, with distinction, from the University of Southampton. He is a fellow of the Institute of Chartered Accountants in England and Wales (ICAEW), where he was previously the vice chairman of the energy and natural resources special interest group, and he is also a current member of the valuation and forensic groups. Additionally, he is a member of the Association of International Energy Negotiators (AIEN).

**WWL says:** *Neill Poole wins extensive favour from sources, thanks to his "superb performance at oral hearings and ability to withstand rigorous cross-examinations".*

**WWL says:** *Chaitanya Arora is deemed "a top-tier expert" thanks to his "diligence, competence and dedication" that enables him to "withstand difficult cross-examinations".*

## Spain



**Jon Prudhoe**  
Ankura

Since 2017 Jonathan has been recognised among the leading arbitration expert witnesses worldwide by Who's Who Legal and was classified as "Global Elite Thought Leader" from 2020 and a "National Leader" in the inaugural Southeast Asia Arbitration list: "the "superb" Jonathan Ellis is one of the most highly rated valuation experts in Asia" (2017), he has "wide-ranging accountancy experience and "works seamlessly with the legal and client teams"" (2019) is "'a superior expert' who is held in high esteem by sources" (2020), "is a star in the market" and "'reliable, thorough and balanced" practitioner with market-leading expertise in damages and valuations." (2021).

Jon Prudhoe is a senior managing director at Ankura with an expertise in construction. Based in Asia for more than 20 years, he is one of the few experts, worldwide, equally capable of opining on matters of quantum and delay. He holds an extensive portfolio of expert appointments, including many of APAC's most high profile and complex disputes.

Jon has over 35 years of experience of infrastructure, transportation, power, petrochemical, onshore and offshore oil and gas, marine, ship-building, building and civil engineering projects throughout the Asia-Pacific, Middle East, Europe, USA, South America and Africa. His depth and extent of technical knowledge in all these sectors, combined with his robust testifying experience means he is one of APAC's most highly sought-after construction experts.

Jon has been instructed on over 100 expert witness appointments including matters such as construction contract terminations; evaluation of changed work; quantum of damages as well as matters relating to delay, acceleration, disruption and loss of productivity, extension of time (EOT) claims and assessment of concurrent delays.

Jon has given evidence in arbitration hearings under ICC, SIAC, SCMA, DIAC, HKIAC, SCC, KLRCA, UNCITRAL and LCIA rules and court and arbitration proceedings in Singapore, UK, Hong Kong, Australia, Malaysia, India, UAE and Sweden.

He is well versed in giving oral evidence under cross-examination in litigation and arbitration proceedings including expert witness conferencing (hot-tubbing). His experience also includes several appointments as expert determiner as well as full-term and ad-hoc dispute board appointments.

Previous roles have been held on both sides of the construction industry, having worked for contracting and consulting organisations and he continues to provide contract advice on live projects.

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**Diego Perul**  
Kroll

Mr Perul is managing director in the Madrid office and head of Kroll's Expert Services practice in Iberia.

He has more than 20 years' professional experience as a provider of financial and accounting advisory services to companies, banks and venture capital companies, working in close partnership with both Spanish and international law firms throughout his career.

In the course of his professional career, Diego has acquired extensive experience of forensic accounting, financial analysis, quantification of damages, business litigation advisory, restructuring and corporate valuations, working for major Spanish and international clients.

Mr Perul acts as an expert witness in judicial, arbitration and private disputes in cases involving economic, financial and accounting issues; specifically, those on economic damages, lost profits, loss of business value, business interruption, price adjustment mechanisms and warranty claims on transactions

In relation to disputes field, Mr Perul has issued hundreds of expert witness reports, defending and ratifying evidence in the civil courts, employment courts, mercantile courts, administrative courts and criminal courts (including the National High Court).

In addition, Mr Perul has acted as an expert witness in numerous major arbitration cases, appearing before all of the Spanish arbitration courts and tribunals in Spain and Latin America (mostly in proceedings heard under ICC rules).

**WWL says:** *Jonathan Ellis is well regarded among peers as an expert who is "strongly recommended" for his "exceptional attention to detail" in financial analyses.*

**WWL says:** *Jon Prudhoe receives extensive acclaim from market commentators, who point out that "whatever difficult question Jon is put, he answers them very professionally".*

**Continued overleaf**

## Spain

### Diego Perul (cont.)

He regularly participates in debates and roundtable discussions in prestigious bodies and institutions on subjects related to accounting and economic issues and, particularly, on those related to the role of an expert witness in the resolution of a wide range of disputes.

Mr Perul holds a degree in business administration and completed his postgraduate studies with an MBA at IE Business School.

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**WWL says:** *With more than 20 years' experience, Diego Perul comes highly recommended by peers for his first-rate handling of complex financial advisory matters.*

## United Arab Emirates



**Michael C Kenyon**  
*Berkeley Research Group*

Michael Kenyon is a managing director and head of BRG's Dubai office. He is a chartered quantity surveyor and fellow of the Royal Institution of Chartered Surveyors with more than 29 years of commercial management and construction claims experience. Michael is an established practising quantum expert witness.

Michael's considerable expertise comes from having worked for both consulting and contractor organisations and on a wide range of national and international projects, ranging from oil and gas; offshore; petrochemical; airports; hotels; and building and civil engineering infrastructure projects.

Michael has provided independent expert testimony on matters of quantum, disruption and prolongation to court and arbitration proceedings both in the GCC and internationally. The tribunals he has testified before include, among others, leading KCs, a past president of the Chartered Institute of Arbitrator, a former head of the TCC of England and Wales, and TCC judges.

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**WWL says:** *Michael Kenyon "comes across very well" when giving evidence and is highly rated for his quantum expertise.*



**Jacqui Record**  
*Ankura*

Jacqui Record is a senior managing director at Ankura heading the Disputes & Investigation practice for EMEA and APAC and has been based in Dubai for the past eleven years. She is a UK chartered accountant (Fellow of the ICAEW) and has more than 25 years of broad litigation and forensic investigation experience mainly within the Big 4 across the UK, Europe, Middle East and Africa. She has provided expert evidence over 50 times in a wide variety of forums around the world.

As an accounting expert witness in the Construction area Jacqui's key areas of expertise have related to oil & gas and broad infrastructure, Hospitality and Leisure and Residential. Whilst her work has been predominantly focused on international arbitration, she has also acted as an Expert Assessor and has been appointed on a number of large local Arabic court matters, as both a court appointed and party appointed expert assisted by her Arabic team.

In terms of her expert appointments, examples of Jacqui's appointments include: as expert for the claimant, a Middle East oil and gas entity, in an ICC UK matter to assess quantum on a terminated infrastructure project; as a Dubai Senior Court expert in a large shareholder dispute for a multinational family-owned construction business group; as expert for the claimant in a DIAC arbitration to assess the loss of profit on the delay in the operation of a hotel; as expert for the respondent in a Qatar arbitration to assess the loss of profit on the termination of an asset build and operate agreement; as expert acting for the claimant in a DIAC arbitration matter regarding the early termination of a processing plant project in Africa assessing loss of profits, actual costs, and settlement agreements for suppliers; as expert on a UK construction adjudication matter to assess the calculation of claims for variations in the contract for a large transport parastatal and as expert on a construction JV dispute to determine equitable profit sharing and wasted costs in terms of industry standards on a large infrastructure project.

## USA • Arizona



## Israel Almodovar

Ankura

She has also acted in an investigation/dispute advisory capacity regarding potential claims on a multibillion-dollar transport infrastructure project including cash flow and cost reviews; an investigation for a European construction company into irregularities at its Dubai subsidiary, including financial statement reconstruction; and an investigation of the developer of a large residential and leisure development.

Overall, Jacqui has extensive Construction experience and the unique ability to be able to work across disputes and investigations and across a wide variety of local and international forums to provide flexible support. Her extensive testifying experience and deep industry knowledge has been highly valued by tribunals and courts around the world to bring clarity to complex matters.

Israel Almodovar is a senior managing director at Ankura, based in Phoenix, with over 20 years of experience in the construction industry. He specialises in providing expert witness and advisory services on domestic and international construction projects in the areas of schedule delay, cost overruns, and other project management issues. Since 2017, Israel has been recognised in the annual rankings of *WWL: Construction*, *WWL: Consulting Experts* and *WWL: Arbitration*. He has lectured at various international conferences regarding project administration and construction claims issues. He is fluent in Spanish.

The projects for which Israel has provided his expertise entail a variety of issues such as delay, disruption, acceleration, force majeure, differing conditions, contract risk allocation and termination for default, among others. His clients include owners, contractors, subcontractors, suppliers and insurance companies. Israel's project experience includes work in various countries throughout the USA and Latin America.

Israel's recent disputes and expert witness experience includes performing a delay analysis for the construction of a US\$200 million, 300km gas pipeline in Peru, involving the provision of expert reports summarising Israel's opinions and expert witness testimony on behalf of the contractor during the ICC arbitration hearings related to the dispute between the contractor and the project owner.

He also provided expert testimony on behalf of a tunnelling subcontractor during ICC arbitration proceedings between the subcontractor and the project EPC contractor in relation to a hydroelectric power plant in Guatemala. The dispute arose due to the termination of the US\$55 million tunnelling subcontract by the contractor, who was responsible for the construction of a 114MW hydroelectric power plant in Guatemala. Israel's opinions were based on his analysis of delays to the tunnelling work and the overall project.

He also performed a delay analysis related to the fabrication and erection of structural steel work for the construction of a \$475 million upscale shopping centre in Puerto Rico. Israel provided expert opinions on behalf of the structural steel subcontractor, in its dispute against the project's general contractor, during the American Arbitration Association proceedings between the parties, which was settled prior the scheduled hearings.

Israel also provided expert opinions on behalf of the owner regarding the termination of a US\$15 million contract for the construction of a 9MW hydroelectric power plant in Panama. He provided expert reports and hearing testimony during the ICC arbitration proceedings between the owner and the contractor. His testimony addressed issues such as delay, disruption, and damages.

Israel provided advisory services to the owner of a portfolio of gas transportation assets in Mexico. His services included the review of project records, including communications, schedules and cost reports, and providing recommendation to management for claims management and mitigation purposes.

He provided advisory services, including contract and project control management, to the owner during the construction of a US\$500 million, 300MW coal fired power plant in Guatemala. Due to significant delays encountered during the construction of the project, the owner terminated the EPC contractor for default. Israel continued to provide his services through the termination of the contractor and the re-procurement of the project and provided litigation support services for the termination-related arbitration proceedings.

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**WWL says:** *Jacqui Record proves her "competence" sitting among "top-tier" practitioners who celebrate her ability to assimilate and translate large volumes of data into digestible expert witness reports in high-profile disputes.*

**WWL says:** *Israel Almodovar is a favourite of market commentators, who describe him as "a great expert" in the quantum valuations space.*

## USA • California



**David Teece**  
*Berkeley Research Group*

David Teece is the professor in global business and director of the Tusher Initiative for the Management of Intellectual Capital, Institute for Business Innovation, Haas School of Business at the University of California, Berkeley.

He previously taught at Stanford University and Oxford University. David earned his PhD in economics from the University of Pennsylvania. He has received eight honorary doctorates and numerous prizes and other academic recognition for his professional and academic work. He has published over 200 articles and books.

David's academic research and writing involves corporate and business strategy with specialisations in the management of technology and its commercialisation, intellectual property, and antitrust issues in high-tech industries. He has chaired boards of public companies and founded and guided numerous new enterprises in the United States and abroad. He also has complex deal and governance experience.

David also has extensive experience in intellectual property and antitrust litigation, including *CalTech v Broadcom and Apple*. His work in international arbitration includes litigation and appearing as an expert witness in an arbitration between the Iranian government and a department of the UK Ministry of Defence regarding valuation of partially completed tanks being built for Iran when the contract was cancelled by Iran following the fall of the shah; an arbitration between Intelsat and France Telecom and others over the distribution of satellite communications services; an arbitration between the government of Latvia and Lattelecom arising out of the decision by the government to

terminate Lattelecom's exclusive contract to supply telephone service in Latvia in connection with Latvia's efforts to enter the European Union; an arbitration between Zenon and Vivendi regarding membrane-based wastewater treatment facilities; and an arbitration between members of the Space Imaging Europe joint venture in a dispute over risk allocation and performance.

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**WWL says:** *David Teece is highlighted by sources as "a long-established testifying expert" who is sought after by clients from a diverse range of industries, from oil and gas to software.*

## District of Columbia



**José Alberro**  
*Cornerstone Research*

José Alberro co-heads Cornerstone Research's international arbitration and litigation practice. His expertise focuses on applied economic and financial modeling across a variety of industries, with particular depth in oil and natural gas, petrochemicals, consumer goods, industrial inputs, and telecommunications. He specialises in damages estimation in the context of international arbitration; mergers and antitrust; tariff design in network industries (electricity, natural gas transportation and distribution, water); and economic impact analysis.

Dr Alberro has provided expert testimony on four continents, involving both investor-state and commercial disputes. He has testified in proceedings under ICSID, UNCITRAL, ECT, and ICC rules. He has been an expert in cases related to investments in oil and gas assets, mining, construction, sweeteners, alcoholic beverages, and port operations. Most recently, Dr Alberro was chosen as damages expert by the Costa Rican government in an ICSID arbitration.

He was the founding CEO and president of Pemex Gas, a large Mexican gas and liquids company, and served as Pemex's chief representative during the NAFTA negotiations. He has consulted for the International Monetary Fund, the World Bank, the United Nations Development Programme, and the Economic Commission for Latin America and the Caribbean.

Dr Alberro taught at universities in the United Kingdom, the United States, and Mexico. His research and analyses have been widely published, including in the *GAR Guide to Damages in International Arbitration*, the *ICSID Review*, the *Journal of Damages in International Arbitration*, and the *International Arbitration Law Review*.

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**WWL says:** *Jose Alberro possesses "deep knowledge" and is "excellent at explaining complex topics," report impressed sources, who also highlight his multilingualism as a notable strength.*



**Robin Cantor**  
Berkeley Research Group

Robin Ann Cantor has more than 30 years of experience in environmental, health, energy economics, applied economics, statistics, risk management, and insurance claims analysis. Many of her projects involve science-based economic analysis used in litigation consulting, expert testimony, risk assessment, and other advisory services. Her testimonial experience includes product liability estimation in insurance disputes, analysis of market share theories of product liability, healthcare reimbursement, economic damages, asbestos settlements, premises and product claims, cost-contribution allocation in Superfund disputes, derailment risks, reliability of statistical models and estimation methods, and class-certification issues.

Dr Cantor has conducted more than 30 product liability estimations and valuation studies related to product claims. These studies have been used in applications such as due diligence, settlement negotiations, financial reporting, insurance coverage, runoff analysis and bankruptcy proceedings. She has published scholarly articles addressing economic analysis and product liability. She has been a testifying or consulting expert in product liability matters involving more than a dozen large multinational firms, and has been qualified in federal court as an expert on economic damages and claims analysis. Her expertise includes: forecasting and modeling of indemnity and defense costs related to product liability claims; simulation of injury incidence based on economic, epidemiological, demographic, and engineering models; benchmarking and profiling of defendants' and industries' claims experiences and values; and statistical analysis of events (eg, tort reform) and trends (eg, aging) on claims experiences and values.

Dr Cantor also has extensive experience in industry-leading liability estimation and forecasting applications. Her approach provides insights beyond those of traditional estimation methodologies. Simulation models she has developed offer the flexibility to explore "what if?" scenarios that arise in the planning and decision processes for mid- to long-term strategies and investments. Her work has included state-of-the-art research from engineering, medicine, epidemiology, and demographics with a thorough knowledge of the history and status of litigation and the client's specific liability experience. She uses well-accepted statistical and econometric methods to investigate appropriate analytical benchmarks and test key hypotheses related to the forecast problem.

Dr Cantor is past president of the Women's Council on Energy and the Environment and a fellow and past president of the Society for Risk Analysis. She has served on many academic advisory and editorial boards, including the research strategies advisory committee of the US Environmental Protection Agency's science advisory board. Her publications include refereed journal articles, book chapters, expert reports, and two books: one on economic exchange under various institutional and resource conditions, and the other on product liability (published by the American Bar Association).

Dr Cantor has led practice groups at national consulting firms and conducted analysis for companies and financial institutions to better understand environmental, health, and other product liability exposures. Her other previous positions include principal and managing director of the environmental and insurance claims practice at a global consultancy; program director for Decision, Risk, and Management Sciences, a research programme of the National Science Foundation; and senior research appointments at Oak Ridge National Laboratory.

She received a PhD in economics with a specialisation in econometrics from Duke University and a BS in mathematics with a specialisation in statistics from Indiana University of Pennsylvania.

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**WWL says:** *Robin Cantor is an "extremely thoughtful and creative" expert who is "excellent in her preparation to testify".*

## USA • District of Columbia



**Ettore Comi**

*Quadrant Economics LLC*

Ettore Comi is a director with Quadrant Economics in Washington, DC.

Mr Comi has 15 years of consulting experience assisting clients in the areas of valuation, contractual disputes, antitrust, and finance. Mr Comi specialises in litigation matters, providing economic and financial expertise with a particular emphasis on valuation of businesses, economic damages and economic issues related to liability. He has consulted on a variety of cases involving discounted cash flow (DCF) valuation models or requiring the analysis and management of large, complex transactional databases.

His experience covers disputes in different countries and in a variety of industries, including chemicals, electricity, mining, oil and gas, telecommunications, transportation, food distribution, real estate, pharmaceutical, hospitality, computer hardware and computer software. Recent assignments have included the quantification of economic damages in high-stakes international investment and commercial arbitration proceedings under the rules of the International Centre for Settlement of Investment Disputes (ICSID), the International Chamber of Commerce (ICC), the United Nations Commission on International Trade Law (UNCITRAL) and the Singapore International Arbitration Centre (SIAC).

Mr Comi has provided expert testimony in ICSID and SIAC arbitrations and has been selected among the most highly regarded financial advisory and valuation experts by *Who's Who Legal*, in an independent annual research with clients and peers around the world, annually since 2017.

Mr Comi has a master of business administration from the Wharton School at the University of Pennsylvania, a master's degree in economics from the State University of New York and a bachelor's degree in business and economics from Carlo Cattaneo University in Italy.

Before joining the field of economic consulting, Mr Comi structured financial products for institutional investors and provided market valuation of equity portfolios for the alternative investments industry in Switzerland.



**Greg D Crider**

*Ankura*

Greg D Crider is a senior managing director in the Washington, DC office. He consults on construction projects and government contracts in the areas of planning and scheduling, as well as other project management issues. With more than 35 years of experience, he provides expert services to many of the top contractors in the US and internationally, as well as many large construction owners and government agencies. Greg has consistently been recognised in *Who's Who Legal's* annual report of the world's leading construction experts.

Greg's expertise includes scheduling, planning and the analysis of delays on a wide variety of construction projects and government contracts, including commercial, industrial and infrastructure projects, as well as aerospace/defence and manufacturing contracts. These projects have ranged in size from a few million dollars to billions of dollars, and have entailed issues such as delay, disruption, acceleration, suspension of work, defective design and specifications, late owner-furnished materials, over-inspection, interference, termination for default, subcontractor default and mismanagement.

Greg has qualified and testified as an expert in scheduling and delay analysis in the US Court of Federal Claims, the General Services Board of Contract Appeals (GSBCA), the Armed Services Board of Contract Appeals (ASBCA), the Federal Regulatory Commission (FERC), US state and federal courts, and numerous international and domestic arbitrations. Greg has also participated in many alternative dispute resolution (ADR) proceedings. Greg has also lectured on the use of critical path method (CPM) techniques in the analysis, at the University of Virginia School of Law, as well as at the Virginia State Bar's Annual Construction and Public Contracts Seminar and the American Bar Association's Forum on the Construction Law Annual Meeting.

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**WWL says:** *Ettore Comi is a deeply experienced economist who is sought after for his expertise in business and economic valuation.*

**WWL says:** *Greg Crider has built a standout expert practice, with peers readily endorsing his adept approach to valuation and quantum issues across a wide range of construction project issues.*





**David Ehrhardt**  
Castalia

David Ehrhardt has 25 years experience in the regulation and private finance of energy, water and other infrastructure, having advised on investments valued at over US\$20 billion. Qualified in economics and law, he has authored numerous best practice guides to infrastructure regulation and public-private partnerships published by the World Bank and other international agencies, as well as academic articles. He has lectured on infrastructure economics and finance at Stanford and Georgetown Universities.

The combination of practical experience and theoretical rigor make him a convincing expert on quantum of damages. In the bilateral investment treaty case *Biwater Gauff (Tanzania) Limited v United Republic of Tanzania\** (ICSID Case No ARB/05/22) his evidence on quantum of damages convinced the panel to award no damages against the government, despite having found that government action amounted to expropriation. In a related case (*City Water Services Ltd v Dar es Salaam Water and Sewerage Authority* (UNCITRAL UN6761) his evidence led to an award of damages against for breach of contract in favour of the public party. In *Mobil Exploration and Development Inc Suc Argentina and Mobil Argentina SA v Argentine Republic* (ICSID Case No.ARB/04/16) David guided a team providing independent valuation advice to the panel on quantum of damages flowing from Argentina's actions to change energy regulatory and trading rules following the country's currency crisis.

David also testifies in regulatory cases and appeals. In Jamaica, his testimony in *Jamaica Public Service Company Ltd v Office of Utilities Regulation* (Appeal No 1 of 2013) persuaded the appeal panel to overturn the regulator's decision on a transmission wheeling tariff, holding that it was "irrational".

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**WWL says:** *David Ehrhardt is a market-leading financial expert who garners praise for his first-rate practice spanning private finance and regulation of infrastructure and utilities.*



**Paul S Ficca**  
FTI Consulting

Paul Ficca is the Global Segment Leader of FTI's Forensic and Litigation Consulting segment. Mr Ficca has 33 years of experience providing services in construction disputes, forensic accounting, fraud investigations and damages analysis. Mr Ficca has served as an expert witness in numerous arbitrations and other court venues.

Mr Ficca has extensive experience with many types of infrastructure projects, including power generation facilities, petrochemical plants, pipelines, tunnels, highways, bridges, mass transit and rail projects, airports, manufacturing facilities, steel mills, hospitals, gaming and hospitality, and other public and private facilities. Mr Ficca's experience includes engagements related to construction project delays, cost overruns, contractor terminations, differing site conditions, variations, equipment failures, labour productivity issues, and numerous other forms of project impacts.

Mr Ficca has worked on projects involving project delivery methods such as design/build, EPC, EPCM, and cost plus fixed fee and cost-plus percentage fee arrangements, among others.

Mr Ficca has a BA in business administration with an emphasis in accounting from the University of Washington. He is a Certified Public Accountant and a Certified Management Accountant. He is a member of the American Institute of Certified Public Accountants, Washington Society of Certified Public Accountants, and Institute of Management Accountants.

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**WWL says:** *Paul Ficca offers clients outstanding expertise on matters including forensic accounting and damages calculations.*



**Daniel Flores**  
Quadrant Economics LLC

Daniel Flores is an economist and managing partner of Quadrant Economics in Washington, DC.

Dr Flores has spent the past two decades teaching, conducting research and consulting in the field of economics. He has taught economics at the University of Barcelona, Boston University and Skidmore College. His research and consulting activities have included valuation and analysis of the economic effects of regulation and of anticompetitive conduct in a variety of industries, including agriculture, chemicals, construction materials, electricity generation and distribution, finance and banking, minerals and mining, oil and gas, pharmaceuticals, real estate, semiconductors, telecommunications and transportation.

Dr Flores has extensive experience in valuation and damages issues arising from contract and investment disputes, anticompetitive conduct and intellectual property infringement. He has participated as an expert economist in litigation proceedings in the United States as well as in over 80 arbitration proceedings under ICC, ICSID, IACAC, LCIA, SCC, SMA and UNCITRAL rules.

As an active contributor to the economics profession, Dr Flores has published in peer-reviewed academic journals, presented at professional meetings, refereed journal submissions and reviewed economic textbooks prior to publication.

Dr Flores has master's and doctoral degrees in economics from Boston University, and a bachelor's degree in economics from the University of Barcelona.

Before co-founding Quadrant Economics, Dr Flores was a managing director at Econ One Research, and had also taught economics at Skidmore College, Boston University and the University of Barcelona. He is fluent in Catalan, English and Spanish.

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**WWL says:** *Daniel Flores impresses sources with his "outstanding understanding of how legal and economic concepts interact" as well as his "strong analytical and testifying skills".*

## USA • District of Columbia



**Christopher J Goncalves**  
*Berkeley Research Group*

Christopher Goncalves is chair and managing director of BRG's energy and climate practice. He offers 30 years of international experience in dispute resolution, energy advisory and finance. He provides expert analysis and testimony for international energy investment, and commercial arbitration and litigation matters. He also provides advisory services in relation to business and commercial strategy; contract price and flexibility negotiation; economic and market analysis; policy and regulation; project development; financing; acquisitions and divestitures.

Mr Goncalves has expert analytic, reporting and testimony experience in matters concerning energy damages, valuations, commodity pricing and prices, markets, trading, contracts, commercial and financing conditions, policy and regulation, and standards and practices. He has provided expert services for over 35 international investment and commercial disputes adjudicated under the auspices of ICSID, UNCITRAL, the ICC, the LCIA, ICDR/AAA, the Royal Court of Justice of England and Wales, the Milan Chamber of Commerce, and US federal courts. Of these matters, he has provided oral testimony for 15 international investment and commercial arbitration hearings. For the last several years, *WWL* has recognised Mr Goncalves as a leading energy industry and damages expert.

Among his expert witness and business advisory experience, Mr Goncalves has served as the lead LNG and natural gas market and industry expert to energy companies and their legal counsel for over a dozen LNG and natural gas price reviews and/or price review arbitrations in Europe and Asia. He has also provided LNG commercial strategy for short- and long-term sales pricing, target markets, and priority customers for a leading NOCs and US LNG exporters. Mr Goncalves recently co-authored the chapter entitled "Expert Evidence in Price Reviews and Disputes" in the book *Gas & LNG Price Arbitration 2019*. He also has given numerous presentations and has written several articles on LNG, natural gas, and renewable energy market, commercial, pricing, and policy conditions worldwide.

For dispute resolution and advisory matters, Mr Goncalves's clients have included leading law firms, independent and national energy companies, utilities, project developers, equity investors, private and multilateral development banks, and state energy agencies.

Mr Goncalves also has extensive strategic, commercial, and transactional advisory experience with respect to energy infrastructure development projects, financings, investments, markets, contracts and trading. His experience is concentrated in LNG, NGLs, natural gas, and thermal and renewable energy generation. In this work, he has experience with the full range of project sizes and scales, including several large multibillion-dollar infrastructure projects, national energy initiatives and projects, and small-scale projects and investments.

Mr Goncalves' relevant experience spans 50 countries throughout the Americas, Europe, the Middle East, Africa and Asia. A native English speaker, he is also fluent or proficient in Spanish, German and Italian, and has intermediate skills in Portuguese and Turkish.

Mr Goncalves received his MA in international affairs and economics from the Johns Hopkins University School of Advanced International Studies; and a BA in international relations and economic development from Brown University. He is a member of the International Association for Energy Economics, and an associate member of the International Bar Association and DC Bar Association.

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**WWL says:** *Christopher Goncalves garners plaudits from peers for his quantum analysis and valuation expertise in the energy and financial sectors.*



**Garrett Rush**  
*Secretariat*

Garrett has been appointed as an expert in US court, ICC, UNCITRAL, AAA/ICDR, JCAA, and ICSID matters. He has advised a balance of claimant and respondent clients facing critical and time-sensitive challenges for over 20 years and across six continents.

Over the course of his career, Garrett's work has spanned industries including: financial services, mining, telecom, real estate, oil & gas, transportation, consumer goods, infrastructure, technology, and all aspects of energy. Clients value Garrett's methodical, transparent, and practical views on damages claims. This approach has resulted in a track record of successful quantum outcomes on a number of matters where over \$1+ billion was claimed.

Garrett's success as an expert witness comes from the intellectual rigour and focus he brings to every engagement. He is hands-on from the start to the finish of every project. Garrett's approach to valuation analysis in the context of disputes is informed by practical valuation and financial analysis experience gained when: developing revenue enhancement strategies for private equity-backed companies, guiding investors through potential regulatory impediments to pending mergers, providing investors and corporations analyses and strategies related to special situation events and bankruptcies, and developing business plans for early-stage projects and their intellectual property.

Garrett regularly speaks and writes about damages and valuation issues. He holds the internationally recognised designation of chartered financial analyst (CFA). He received a MBA from INSEAD (France) and a BS in economics from The College of William & Mary.

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**WWL says:** *Garrett Rush sits "among the very best of damages experts", according to sources who laud his "great strategic mind".*



**Isabel Santos Kunsman**  
AlixPartners LLP

Isabel Santos Kunsman co-leads AlixPartners' International Arbitration practice out of Washington, DC. She is an experienced expert witness on quantum, valuation, and damages matters in international arbitrations and international regulatory disputes.

Isabel has more than 20 years of experience in finance, including over 15 years of experience in valuation and damages quantification matters in the context of Bilateral Investment Treaty arbitrations, international commercial disputes, and domestic regulatory proceedings. She has been regularly retained as a quantum and valuation expert to provide testimony in both English and Spanish in various jurisdictions including ICSID, UNCITRAL, the ICC, various local arbitration centers, and international domestic courts.

The disputes Mrs. Kunsman has helped clients and arbitral tribunals resolve have required the quantification of damages based on contractual clauses and valuations of financial instruments, concessions or companies in sectors including mining, banking, infrastructure, transportation, electricity generation, construction, and oil and gas.

Mrs. Kunsman holds an MBA degree with the highest distinction from Georgetown University and a Bachelor of Science in Economics and Finance degree, also from Georgetown University.

Isabel is a dual Spanish and US citizen.

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**Kiran P Sequeira**  
Secretariat

Kiran is a managing director at Secretariat, where he serves as an expert witness on damages in complex, high-stakes international disputes. He has over 20 years of experience advising clients in international commercial and investor-state arbitrations. Kiran has provided expert testimony on financial, economic, accounting, valuation, and damages issues in over 80 matters. This includes matters before all major arbitral institutions, as well as the US and UK courts.

Kiran has been elected to the Expert Witnesses section of WWL every year since 2013. Since 2017, he has been named annually as one of only a few "Most Highly Regarded Individuals" by WWL. Since 2019, he has been elected to Who's Who Legal's "Thought Leaders – Global Elite" which is a select list of the world's foremost damages experts.

Kiran brings a hands-on approach to working with clients and counsel, with a focus on identifying practical solutions based on in-depth knowledge of the key issues impacting the case. Kiran's industry experience includes the energy, mining, telecommunications, financial services, infrastructure, construction, real estate, manufacturing and services sectors. Geographically, his experience spans the globe, with a focus on emerging economies in Asia, Africa, Middle East, Latin America, Russia/CIS and East Europe. Kiran also has substantial experience valuing companies and investments in India.

Kiran has an MBA with a concentration in finance from Johns Hopkins University and a MS in Civil Engineering from Syracuse University. He is also a licensed professional engineer. As a licensed engineer, Kiran combines expertise in valuation and damages with a solid understanding of the technical issues that underpin many complex disputes. He is able to integrate these insights into expert evidence that can be relied upon by tribunals.

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**Marc Sherman**  
Alvarez & Marsal

Marc Sherman is a managing director with Alvarez & Marsal's disputes and investigations group in Washington, DC. He specialises in insurance matters, real estate, financial fraud, white-collar investigations, M&A and quantum of damages.

With over 30 years of experience in business, consulting and forensic accounting, Mr Sherman has worked with clients across a broad range of industries, including real estate, construction, hospitality, telecommunications, banking, manufacturing, insurance, healthcare, higher education, retail and franchising, among others.

Mr Sherman has conducted hundreds of financial investigations, consulted and testified on economic damages, valued public and private companies and consulted on compliance, corporate governance and corporate restructuring. He has qualified as an expert witness in forensic accounting, lost profits, financial fraud, business appraisal and accounting matters. He has testified in U.S. federal and state courts as well as international courts and arbitrations. He also serves as an accounting arbitrator in post-acquisition M&A disputes and is an adviser to international insurers in transactional and business insurance matters.

Mr Sherman has conducted investigations in the areas of the Foreign Corrupt Practices Act (FCPA), financial reporting, anti-money laundering, ethics and integrity, government investigations and general financial fraud. He has conducted many investigations for the US Department of Justice, US Attorneys' offices, FBI and DEA and several foreign governments.

Prior to joining A&M, Mr Sherman was a managing director and national practice leader of the fraud and white-collar practice with a publicly held consulting firm. Prior to that, he was with KPMG, where he held numerous senior roles, including partner-in-charge of forensic and litigation services, partner-in-charge of compliance and ethics practice and regional partner-in-charge of corporate transactions. Before KPMG, he was in the real estate and construction business, where his responsibilities included development, acquisition, financing and construction.

**WWL says:** *Isabel Santos Kunsman impresses peers and courtroom spectators with her "strong analytical skills" and "digestible delivery" on valuation and quantum issues in tribunals.*

**WWL says:** *Kiran Sequeira wins plaudits for his to explain complex financial problems and present a "convincing quantum report".*

**Continued overleaf**

USA • *District of Columbia*



**Jennifer Vanderhart**  
*Intensity*

Jennifer Vanderhart is a PhD Economist who specialises in damages and valuation analysis in the areas of intellectual property, breach of contract, international arbitration proceedings, antitrust, and commercial damages. She is a managing director at Intensity, LLC, based in Washington, DC, and has testified more than 50 times in various venues including in US state and federal courts, in front of domestic and international arbitration panels, and in depositions. Her clients include companies in a wide range of industries and retail sectors including education, computer hardware and software, toys, alcoholic beverage distribution, medical devices, entertainment, mining, tobacco, and financial services. Dr Vanderhart has more than 25 years' experience in the evaluation and quantification of economic damages including claims arising from patent, copyright and trademark infringement, trade secret misappropriation, contract disputes, employment discrimination and claims of expropriation by foreign governments. She has assisted companies in patent and trademark licensing negotiations, royalty investigations and calculations, and intellectual property and asset valuations. Dr Vanderhart can communicate complex analyses in a clear and concise manner whether talking to a panel, jury, judge, or client. She taught at Texas A&M University and received outstanding reviews.

Dr Vanderhart has published extensively on valuation, damages, econometrics, and intellectual property, and is a frequent speaker on these topics at conferences and lectures. She is a member of the American Society of International Law, the Licensing Executives Society, of which she serves as the vice-chair for the DC chapter, and she is an associate member of the American Bar Association, where she co-chairs the intellectual property litigation subcommittee.

Dr Vanderhart is fluent in Spanish.

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**WWL says:** *Marc Sherman has a leading reputation as a first-rate quantum of damages expert with a strong track record in financial investigations.*

**WWL says:** *Jennifer Vanderhart possesses over 25 years' expertise in economic damages pertaining to IP law, and comes highly recommended by sources for her "fierce intellect".*



**Robert N Yerman**  
*AlixPartners LLP*

Robert is a managing director in the Washington DC office of AlixPartners' litigation and arbitration practice. He is a certified public accountant with extensive experience as a consultant and expert witness in complex domestic and international litigations and arbitrations.

He has testified in federal and state courts and before arbitral panels internationally in intellectual property, including patent, trademark, copyright and trade secrets; contractual, antitrust, securities and regulatory matters. He has conducted valuations, forensic investigations, and provided consulting and accounting advice to commercial entities and government organisations.

He has been the expert witness for both claimants and respondents and plaintiffs and defendants. He provided expert testimony for the plaintiff in a patent infringement matter where the jury awarded the largest damage award of the year. He also provided testimony for the defendant in a matter, where the plaintiff claimed \$4 billion in damages and he successfully convinced the Court to eliminate over 90 per cent of plaintiff's claim prior to trial.

Robert is known for his intellectual curiosity and his ability to review and analyse case specifics, determine an appropriate and supportable claim and present his opinion to a panel, jury or judge in a clear and convincing manner.

Prior to joining AlixPartners, he was national director of the intellectual property practice of LECG and was also a senior audit partner at Deloitte. He was also a participant in the US President's executive exchange programme and served as the special executive assistant to the inspector general at the US Department of Housing and Urban Development.

Robert holds a Bachelor of Arts degree with a major in biology, and did his graduate studies at the City University of New York.

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**WWL says:** *Robert Yerman is a favourite among peers and clients, who concur that he "very much deserves to be listed".*

## Florida



**Ben Nolan**  
Berkeley Research Group

Ben Nolan is an internationally recognised forensic engineering and construction expert. With expertise in engineering, construction and audit, he advises on construction contracting, forensic schedule delay, project financial damage, design engineering errors and omissions, and defective construction. He has served the construction industry for over 41 years as a company commander and project manager for the US Army Corps of Engineers; project manager for a major general contractor; marine contractor; mechanical/utility contractor; and president of a general contracting company. Mr Nolan has led over 700 expert consulting engagements, both domestic and international, and testified in over 60 matters.

Mr Nolan's consulting and expert witness expertise covers enterprise and project risk management; market analysis; feasibility and due diligence; preparedness assessments; performance reviews; owner's representative; change order and schedule reviews; construction engineering audits; construction investigations; claims preparation analysis; turnarounds and troubleshooting; accident, fraud and hurricane damage investigations; and construction disputes in international and domestic arbitrations.

Mr Nolan's representative projects have included LNG gas plants; power plants; refineries; steel and aluminium plants; airports; rail; cement plants; an Olympic stadium; convention centres; retail; healthcare; casinos; hotels; mixed-use developments; single and multi-family residences; universities; auto manufacturing plants; superfund sites; mines; wastewater and water treatment plants; pipelines; technology and internet infrastructure; tunnels; bridges; high-rises; marine ports; piers and dredging; prisons; military and classified projects; public works and municipal complexes; corporate headquarters; beef processing plants; equipment analysis; and yachts.

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**WWL says:** *Ben Nolan earns acclaim for his top-notch financial advisory practice which sees him assist on a broad range of contract disputes involving fraud and other misconduct.*

## Illinois



**Matthew Bialecki**  
Alvarez & Marsal

Matthew Bialecki (CPA, CFF, CGMA) is a managing director with Alvarez & Marsal's disputes and investigations group, leading its eastern US region and serving as a member of its executive committee. He has more than 25 years' experience as an expert witness, neutral arbitrator and consultant in a variety of areas, with a focus on pre and post-acquisition matters. He is, and has for many years, been a member of the select American Institute of Certified Public Accountants' (AICPA) taskforce on merger and acquisition disputes and is an author of the AICPA's practice aid on mergers and acquisitions disputes which provides guidance to CPAs serving as consultants, experts or neutral arbitrators.

Mr Bialecki has experience in the automotive, professional services, banking, insurance, healthcare, construction, petroleum, speciality chemicals, finance, gaming, manufacturing, distribution, food and beverage, branding, telecommunications, aerospace, agriculture, software, real estate, retail, and metals industries. He specialises in disputes with complex financial issues and is an expert on the application of generally accepted accounting principles (GAAP) and post-merger and acquisition disputes.

Mr Bialecki has served as a neutral arbitrator, mediator, consultant and expert witness in a significant number of matters involving the application of GAAP, on earn-outs and in the determination of working capital in mergers and acquisitions involving accounts receivable, accrued vacation, percentage of completion revenue recognition, deferred revenue, allowances for co-op advertising, volume rebates, obsolete and excess inventory reserves, inventory physical count adjustments, accrued expenses, inter-company accounts, accounts payable, accrued coupon liabilities, contingent assets and liabilities, workers' compensation and franchise tax issues, among other current asset and liability accounts. He has been involved in the preparation of carve-out financial statements, closing balance sheets and working capital statements.

Mr Bialecki has been involved in many matters involving indemnification under purchase agreements and has reviewed and consulted on hundreds of purchase agreements.

Mr Bialecki has conducted many internal forensic accounting investigations, SEC investigations and restatements.

Prior to joining A&M, Mr Bialecki was a partner at Deloitte Financial Advisory Services LLP (Deloitte FAS) in Chicago. While with Deloitte FAS, Mr Bialecki was the midwest and north central region professional practice director (PPD) for the dispute and forensic practice, was the midwest insurance industry leader and was the midwest insurance industry fraud specialist.

Mr Bialecki earned a bachelor's degree in public accounting from Loyola University of Chicago. Mr Bialecki is a certified public accountant licensed in the states of Illinois and California, a chartered global management accountant, a member of the American Institute of Certified Public Accountants (AICPA), the Illinois CPA Society, Association of Certified Fraud Examiners (ACFE), and certified through the AICPA in financial forensics.

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**WWL says:** *Matthew Bialecki is a prominent name in the forensic expert space given his stellar record testifying in court for convoluted M&A disputes across myriad sectors.*

**USA • Massachusetts**



**Bala Dharan**  
Berkeley Research Group

Dr Bala Dharan is a managing director at Berkeley Research Group. He has served more than 30 times as a testifying expert in litigation and arbitration matters on topics such as financial reporting and disclosures, forensic accounting and investigations, damages analysis, finance, valuation, investment analysis, corporate governance, and auditing. Dr Dharan has international arbitration experience in many of the major international forums. He has also served as a consulting expert on several dozen litigation, arbitration, and business consulting engagements. His consulting and testimony experience covers a variety of industries, including energy, utility, technology, manufacturing, and financial services.

Dr Dharan is also the Robert B and Candice J Haas visiting professor at Harvard Law School; visiting professor at MIT Sloan School of Management; and the J Howard Creekmore professor emeritus at Rice University. Internationally known for his research, he has published widely in major accounting and finance journals, and has co-authored four textbooks on accounting, finance and corporate governance topics. He is an award winning teacher and public speaker, and has provided invited testimony three times before the US Congress on accounting for complex transactions; the standards-setting process; and valuation/fair value.

Dr Dharan is a certified public accountant and holds ABV (accredited in business valuation) and CFF (certified in financial forensics) qualifications. He has a PhD and an MS from Carnegie Mellon University; an MBA in finance from the Indian Institute of Management, Ahmedabad; and a BTech in chemical engineering from the Indian Institute of Technology, Madras.

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**WWL says:** *Bala Dharan is a well-renowned expert with a strong track record in a wide range of areas, including financial reporting, investigations and damages analysis.*



**Paul Marcus**  
Secretariat

Paul Marcus is a managing director at Secretariat International and has over 35 years of experience in advising clients in commercial disputes and litigation, corporate finance, mergers and acquisitions, security and business valuation, solvency analysis, investment decision making, performing due diligence, strategic planning and financial analysis, raising and providing capital, originating, structuring and negotiating complex financial transactions. Paul holds a MBA from the University of Chicago Booth School of Business with a specialisation in finance and a concentration in accounting. He also holds the CFA and CFE designations and has served as an adjunct (part-time) faculty member in the finance department at the Carroll School of Management at Boston College. As an expert witness, Paul has testified at depositions and trials in Federal and State US courts, AAA arbitrations, ICC Arbitrations, and FINRA Arbitrations. In prior positions, Paul has served as an investment banker, commercial banker, investment officer and the director of finance of a start-up company.

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**WWL says:** *Paul Marcus enjoys a fantastic reputation on the market following his decades long experience advising on business valuations, solvency analysis and various other financial matters.*

**]New York**



**Santiago Dellepiane**  
Berkeley Research Group

Santiago Dellepiane is a managing director with Berkeley Research Group and co-chair of its economics and damages practice. For more than 20 years, he has worked as an economist and valuation analyst and as a consultant covering economic matters affecting utilities, regulated and non-regulated businesses, and advising private investors. His work involves economic analysis, valuation, business advisory, regulatory analysis and damages assessment.

Mr Dellepiane has provided written and oral testimony or expert advice in more than 55 cases involving valuation, regulatory, damages, and related issues before the ICSID, ICC, UNCITRAL, ICDR and ad hoc tribunals, and before Canadian courts (Superior Court of Justice of Ontario and Court of Queen’s Bench of Alberta). In 2016, he led a team of damages experts working for the Ministry of Foreign Affairs of Japan on investor-state dispute settlement.

His research on damages in contractual and treaty breaches has been published by Oxford University Press in the book *Damages in International Arbitration under Complex Long-term Contracts* in 2014; he has also written articles on damages issues published in the *Journal of International Arbitration (JOIA)*, and contributed to books published by UNAM University in Mexico and by ICCA. He is a regular speaker at conferences on damages issues. He has been recognised over several years among the world’s top arbitration expert witnesses by *WWL*. In the 2020 survey, Mr Dellepiane was ranked by *WWL* as one of the top three US-based experts and as a Global Elite Thought Leader.

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**WWL says:** *According to sources, Santiago Dellepiane “understands well what needs to be explained” to courts and tribunals and is “always on-point”.*



**Matthew Evans**  
AlixPartners

Mr Evans is an expert in global financial derivatives markets; asset/contract valuation; trading practices in physical, financial, and hybrid instruments; risk management practices; and hedging techniques in financial and commodity markets. He has performed a wide variety of consulting work in relation to strategy, valuation, regulatory inquiries, and risk advisory for major commercial firms, marketers, hedge funds, and global financial institutions. He is an expert in the analysis of high-frequency trading (HFT) data from a variety of securities and futures markets, and has over 15 years of experience in re-creating and examining various trading strategies embedded deep in the trading "tape".

Mr Evans has provided litigation support in many high-profile derivatives cases and has testified at trial as an expert in derivatives markets and trading data analysis in landmark cases such as *USA v Coscia* and *CFTC v DRW*. He has been recognised as an expert in commodities markets and trading data analysis in US district court and has also offered expert testimony in US state, UK high court and other venues.

Mr Evans was formerly a director at Barclays, where he was head of US commodities valuations and new business. In this role, Mr Evans led the Barclays valuations team, which was responsible for valuation controls, valuations testing, and various market research, risk management and control analyses. Earlier in his career, he worked as an inter-dealer derivatives broker and a risk management analyst.

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**WWL says:** *Matthew Evans is a standout expert in the market, who comes recommended by commentators for his highly-valued experience in financial and trading data analysis.*



**Greig Taylor**  
AlixPartners

Greig Taylor is a managing director in AlixPartners' New York office. His practice specialises in the assessment of damages and related quantum issues, and the provision of expert testimony, in the context of disputes, domestic and international.

Over the past 20 years, Greig has testified and worked on numerous international arbitration matters for both claimants and respondents, under various institutions and instruments, including ICC, ICDR, JCAA, SIAC, ICSID, NAFTA, DIAC, SCC, the Stockholm, Zurich, Nigerian and Brazilian Chambers of Commerce, and ad hoc proceedings under UNCITRAL Rules and various free trade agreements. His primary expertise and experience relates to the identification, quantification and valuation of lost profits, business enterprise value and wasted costs in matters involving alleged expropriation and breach of contract. Greig also assists clients in the preparation of economic determinations of contracts and agreements in contentious and non-contentious settings.

Greig's clients have involved companies and governments from around the globe including the United Kingdom, continental Europe, MENA, Asia, Central America and South America and the United States. The range of Greig's industry experience encompasses hospitality, automotive, upstream oil and gas, aviation, mining, shipping, retail, real estate, financial services, manufacturing, pharmaceuticals and construction.

Greig's experience also includes litigation consulting involving forensic accounting and financial investigations under IFRS, US and UK GAAP, buy-sell disputes, large-scale international acquisitions, and bankruptcy issues. Dispute areas worked on include business interruption claims, post M&A disputes, breach of contract/representations and warranties claims, termination of distribution agreements, renegotiation and harmonisation of international tripartite agreements, and assisting clients with the attachment and collection of awards.

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**WWL says:** *Greig Taylor secures sources' endorsements for his "splendid" "damage determination work".*

USA • Texas



**Dean Graves**  
Alvarez & Marsal

Dean Graves is a managing director with Alvarez & Marsal global disputes and investigations services in Houston, specialising in forensic accounting, damage analysis and financial issues. His broad background includes international arbitration, transaction and financing negotiation, financial analysis and reporting, as well as coordinating non-financial disciplines.

With more than 40 years of advisory and industry experience, Mr Graves has served as an arbitrator, expert witness, court-appointed expert and business adviser. He has performed analyses related to arbitration, international claims, litigation, business interruption insurance claims, business and asset valuation, post-acquisition disputes, contract disputes and regulatory compliance. His experience spans the BTU value chain, including petroleum exploration and production, transportation, refining, retail gasoline, petrochemicals and power generation. Additionally, he has experience in mining, apparel, consumer products, manufacturing, wholesale/distribution, professional services, commercial airlines and biomedical research.

Mr Graves has led projects heard in state and federal courts in the United States and ad hoc arbitrations as well as ICC, NAFTA and ICSID claims. Many of his projects have included working collaboratively with economists, engineers, scientists and other technical experts.

Prior to joining Alvarez & Marsal in 2005, Mr Graves was a senior managing director at a publicly traded consulting firm and a partner at two international accounting firms.

Mr Graves earned a bachelor's degree in chemistry and a master of professional accountancy degree from Baylor University. He is a certified public accountant (CPA) and a chartered financial analyst charterholder.

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**Laura Hardin**  
Alvarez & Marsal

Laura Hardin is a managing director with Alvarez & Marsal's disputes and investigations practice in Houston, Texas and a co-chair of the international arbitration team, which was named as one of the top 10 international arbitration expert witness practices in the world by the *Global Arbitration Review* in 2020.

She has over 25 years of experience in providing business valuation, damages assessments, forensic accounting and consulting services on a variety of engagements.

Ms Hardin has provided expert guidance on damage quantification for both investment treaty and commercial matters and has submitted evidence in international arbitration cases brought before ICC, ICDR, LCIA, SCC, ICSID and ad hoc tribunals. These disputes involved amounts at issue of more than several billion dollars and have included allegations of expropriation, shareholder disputes, breach of contract controversies and purchase price disputes.

Ms Hardin has experience in disputes in several industries, including oil and gas, power generation, telecoms, aviation, real estate development, metals and mining, and general manufacturing and has worked both as a consultant and party-appointed expert for private entities as well as sovereign governments and government-owned entities.

Before joining Alvarez & Marsal, Ms Hardin was a vice president with CRA and held prior roles with FTI Consulting, Navigant Consulting and PricewaterhouseCoopers in Houston and Moscow.

Fluent in Russian, Ms Hardin has testified in Russian courts, and has worked extensively on engagements involving entities in Russia and the CIS in particular, as well as Latin America, Europe and Africa and the Middle East.

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**WWL says:** *Dean Graves possesses deep expertise in business valuation, acquisition and contract disputes, and insurance claims for traditional oil and gas matters.*

**WWL says:** *Laura Hardin "is wonderful under cross-examination", remaining "clear, concise and unflappable". Sources add: "Her knowledge of the oil business makes her particularly useful."*





**Trevor Phillips**  
Alvarez & Marsal

Trevor Phillips is a managing director with Alvarez & Marsal's disputes and investigations group in Houston. He is a Chartered Valuation Surveyor and a Certified General Appraiser who specialises in real property valuation and analysing the potential effects of physical and environmental conditions on the market value of real property. Mr Phillips has served as a testifying expert in litigation, including both the certification and damages phases of class action matters.

In his real property damages practice, Mr Phillips has analysed the potential market value effects of alleged environmental contamination of groundwater, soil, surface water and air. He has also analysed claims of property value diminution stemming from alleged odors, dust, floods, mold, water damage, construction defects, and structural damage caused by seismic events.

Before joining A&M, Mr Phillips was a director with Navigant Consulting. He previously served as a senior manager with Deloitte and as a regional leader of the real estate and environmental damages practice of PricewaterhouseCoopers.

Mr Phillips earned a bachelor's degree in civil engineering and building technology from Cardiff University, UK, and a master's degree in business administration, with an emphasis on real estate and urban analysis, from the University of Florida. He is a fellow of the Royal Institution of Chartered Surveyors, and a member of the American Society of Appraisers, the Certified Commercial Investment Member Institute, and the Counselors of Real Estate.

Mr Phillips is an associate member of the American Bar Association and served the real estate, condemnation, and trust litigation committee as co-chair of the experts subcommittee (2009-2021). He previously served as the real property chair and a member of the board of the Houston Chapter of the American Society of Appraisers (2013-2017).

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**Aaron J Stai**  
Alvarez & Marsal

Aaron Stai is a managing director with Alvarez & Marsal's Disputes and Investigations practice in Houston.

He provides financial and accounting consulting services to clients requiring expertise in matters involving lost profits calculations, investigations, valuation, and forensic financial analyses.

His experience traverses several industries, including oil and gas, midstream energy, utilities, healthcare, hospitality, and financial services. He has served as an expert witness in matters ranging from valuation of assets, lost profits, construction disputes, pipeline rate disputes, and financial standard practice. Mr Stai has worked as a privileged and expert consultant on disputes and provided testimony in jurisdictions ranging from state and federal courts to large international arbitrations.

He has led numerous engagements involving complex financial modelling, accounting reconstruction, economic forecasting, data mining and forensic analysis. His energy and utility expertise includes evaluating damages, valuations and investigations related to oil and gas assets, refining and processing, power generation, pipeline and fractionation, gas storage, and risk management.

Additionally, Aaron brings deep expertise in the energy trading industry including the valuation of physical and financial derivative contracts involving various underlying commodities, including crude oil, natural gas, natural gas liquids, coal, power and other commodities.

Before joining A&M, Aaron was a manager with the financial advisory services practice of PricewaterhouseCoopers, focusing on financial matters involved in the dispute resolution process. Previously, he worked as an associate civil engineer designing bridges, roadways and other civil engineering projects located throughout the state of Texas.

Aaron earned a bachelor's degree in civil engineering from Texas A&M University and an MBA from Rice University. He is a Chartered Financial Analyst (CFA) charter holder, a Certified Fraud Examiner (CFE), and a certified Financial Risk Manager (FRM).

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**WWL says:** *Trevor Phillips is "an extremely collaborative and responsive" expert and "compelling and persuasive witness" with a "flair for presenting information in a way interesting to fact finders".*

**WWL says:** *Aaron Stai comes highly recommended by market experts who praise his work in energy trading, derivative valuation, and lost profits calculations.*

## USA • Virginia



**Jeffrey E Fuchs**  
Delta Consulting Group

Jeffrey E Fuchs, PE, CPA, chief executive officer and co-founder of Delta Consulting Group, has over 36 years of experience in the engineering and construction industries and has testified in over 60 cases in Europe, Asia, the Middle East, Africa, North America, South America, Panama and Mexico. He has provided testimony for complex litigation and arbitration on numerous matters involving delay, disruption, damages, loss of productivity and defects, among others.

Mr Fuchs has extensive experience in the areas of energy (including nuclear, coal, fossil fuel, wind and hydroelectric); oil and gas; water and waste-water; rails; subways; bridges; roads; tunnels; dams; buildings (including airports, courthouses, prisons, hospitals, data centres, schools and hotels); and manufacturing. He has testified in federal and state courts throughout the USA; at ICC arbitrations in Spain, the UK, France, Switzerland, Mexico, Panama and New York; at UNCITRAL in Qatar and Switzerland; and at the ICDR in New York.

Mr Fuchs has a BS in civil engineering and an MS in construction engineering and management from the University of Maryland; and is a licensed professional engineer and a certified public accountant. He is also a retired US Air Force Reserve civil engineering officer. Prior to founding Delta, Mr Fuchs was the area director for Ernst & Young's construction industry consulting services for the mid-Atlantic US region. Additionally, he has served as an arbitrator and mediator and has lectured extensively and published numerous articles and books.

Delta Consulting Group is an international consulting firm of multi-disciplined professionals in engineering, accounting, finance, economics, construction, project management and litigation support.

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**Dakus Gunn**  
Delta Consulting Group

Dakus Gunn, senior director of Delta Consulting Group, has served as an expert in dispute resolution for over 20 years. He provides expert analysis, opinions and testimony in complex construction litigation and arbitration on numerous matters involving delay, damages and loss of productivity.

Mr Gunn's experience spans a broad diversity of projects including international airports, energy and power industry (wind, hydroelectric, coal, oil and gas); transportation (light rail, bridge, and interstate construction); and multibillion-dollar infrastructure projects. His international experience includes disputes in Africa, Europe, South America, the Middle East and Central America. Mr Gunn has provided expert analysis and/or testified in venues such as AAA Arbitration, ICSID Arbitration, ICC Arbitration, DIAC Arbitration, United States federal and state courts, mediations, dispute adjudication boards, and other alternative dispute resolution venues. He has provided expert opinions on complex delay analysis for projects including some of the world's most significant investments in power, energy, infrastructure and development. Mr Gunn has presented damages to DCAA auditing authorities and provided numerous expert reports relating to damages on construction projects for owners, engineers, contractors and suppliers. He has also provided expert opinions and analysis on the loss of productivity for labour forces on projects numbering in the thousands, such as two US\$5 billion coal fire power plants in South Africa, a US\$1 billion expansion of a Middle Eastern airport, and a US\$457 million baseball stadium.

Mr Gunn has a BSc in economics, and a BSc in brain and cognitive science, from the Massachusetts Institute of Technology.

Delta Consulting Group is an international consulting firm of multidisciplinary professionals in engineering, accounting, construction, project management and litigation support.

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**WWL says:** *Jeffrey Fuchs is "a go-to expert" in the construction sector, where he excels across the gamut of delay, disruption and damages matters.*

**WWL says:** *Dakus Gunn is "highly recommended" by commentators as "an extremely bright expert who is able to effectively distil complicated issues".*

## DIRECTORY

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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FINANCIAL ADVISORY  
AND VALUATION |  
*Quantum of Damages –  
Future Leaders*

**Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# FINANCIAL ADVISORY AND VALUATION | *Quantum of Damages – Future Leaders*

This year's research identifies 20 up-and-coming experts who excel at quantifying a range of damages for international corporate clients.

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## METHODOLOGY

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## LEADING FIRMS

### Kroll

**Anastasia Mikhailitsyna** earns glowing praise for "the valuable ability to communicate complex technical concepts clearly and concisely".

**Oleg Grynyuk** possesses "excellent technical knowledge of valuation and loss of profits calculations, in particular when it comes to the emerging markets".

**Kate Lilleyman** earns wide-spread acclaim for her in-depth expertise in loss of profit and damage calculations.

**Sid Jaishankar** receives impressive recommendations from peers across the North American market. His expertise lies in damages quantification and securities valuation.

**Simon Procopiou** is "very thorough and extremely responsive" and possesses "a real talent regarding complex quantum issues".

### Secretariat

**Eddie Tobis** is "always well prepared and knows all the details of the case" when it

comes to business valuations and economic damages reports.

**Stuart Dekker** possesses "an impressive grasp of large materials and complex issues" in international arbitrations and litigations.

**Gigi D'Souza** impresses market sources with her "ability to quickly understand complex issues and to present useful and practical solutions".

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## OTHER LEADING INDIVIDUALS

### England

**Nikki Coles** at Alvarez & Marsal adroitly applies two decades of experience when advising companies on economic damage claims in sectors ranging from financial services and shipping to manufacturing.

Clients and observers praise **Rob Lockwood's** of AlixPartners' "very thorough" knowledge of the quantification of losses in commercial disputes.

### Hong Kong

**Ben Johnson** at FTI Consulting is highly recommended by sources for his first-rate practice quantifying lost profits and other damages in a range of contentious and non-contentious matters.

### USA

Compass Lexecon's **Gustavo De Marco** is renowned for his impressive damages analysis for large-scale commercial arbitration.

**Andrea Cardani** of Berkeley Research Group receives wide-spread endorsements for his international practice which sees him regularly assist on high-value international investment and commercial arbitrations.



## Canada • Ontario

**Eddie Tobis***Secretariat***Sid Jaishankar***Kroll*

Sid Jaishankar, CPA, CA, CFA, CBV joined Kroll in 2010. He is a managing director in the Toronto office and part of the Canadian Expert Services and Valuation Advisory Services practice. Sid has more than 15 years of experience in business and securities valuation, damages quantification and expert testimony.

Sid specialises in the areas of business and securities valuation and damages quantification. He has prepared and critiqued numerous expert reports that have been accepted by various Canadian courts in respect of business valuation and damages quantification pursuant to a variety of dispute matters including, but not limited to, commercial, intellectual property, tax and securities litigation. He has also prepared valuation reports for non-dispute purposes and has particular expertise in developing cost of capital estimates.

Sid has been qualified as an expert witness and given evidence on damages quantification in the Ontario Superior Court of Justice and Superior Court of Quebec.

Sid is a member of various professional organisations including Chartered Professional Accountants (CPA) Ontario, the CFA Institute and the CBV Institute. He has also completed CPA Canada's in-depth tax course (parts 1, 2 and 3). Sid obtained his Bachelor of Mathematics (graduating on the Dean's Honour List) and Master of Accounting degrees at the University of Waterloo and was awarded the Rene Descartes Entrance Scholarship, Friar Luca Pacioli Fellowship and the Ontario Graduate Scholarship.

Sid has spoken on advanced business valuation at professional seminars organised by The Federated Press. He is also a co-lecturer on business valuation at Kroll's annual global new hire orientation and training.

Prior to Sid's focus on business valuation and financial litigation support services, he spent 3 years at Arthur Andersen and Deloitte & Touche in Toronto focusing on international corporate taxation, both Canadian inbound and outbound.

Mr Tobis is a director at Secretariat and is based in Toronto. He specialises in the preparation of business valuation and economic damages reports for commercial litigation and international trade and investment disputes. He has acted as a business valuator, external auditor, financial consultant and tax advisor for private and public companies, regulatory bodies and governments.

Mr Tobis' work experience covers assets and business interests on every continent, spanning multiple industry groups including, mining, oil and gas, energy and infrastructure projects, real estate and gaming. He has prepared numerous expert reports filed in various courts around the world, and he has provided expert testimony relating to valuation and economic damages issues at an international arbitration case heard at the World Bank in Washington, DC.

Mr Tobis is an instructor for one of the Canadian Institute of Chartered Business Valuators' mandatory courses entitled "Level IV – Special Topics in Business Valuation". This course covers topics such as the quantification of economic damages, the role of a valuation expert in the litigation process, and various tax issues faced in the context of business valuations.

He graduated from the Bachelor of Business Administration Honors programme at the Schulich School of Business at York University in 2009, where he specialised in Accounting and Finance. Mr Tobis is a Chartered Professional Accountant, Chartered Accountant (CPA, CA), a Chartered Business Valuator (CBV) and a Qualified Valuator under the Canadian Institute of Mining's Valuation Standards and Guidelines (CIMVAL).

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**WWL says:** Sid Jaishankar receives impressive recommendations from peers across the North American market. His expertise lies in damages quantification and securities valuation.

**WWL says:** Eddie Tobis is "always well prepared and knows all the details of the case" when it comes to business valuations and economic damages reports.

## England



**Nathan Choudhury**  
Kroll

Nathan began his forensic accounting career with a Big Four firm in London in 2007, working on a number of advisory and fraud investigation projects. He began to specialise in disputes work in 2013 and joined Haberman Ilett in October 2015. Haberman Ilett was subsequently acquired by Kroll in 2020.

Nathan has supported the accounting expert on numerous cases including commercial and contractual disputes, investor-state disputes, transaction-related disputes, competition matters and valuation disputes. Nathan's experience covers international arbitration, commercial litigation and expert determination. He is experienced in all areas of forensic accountancy work, including financial modelling and technical valuation, and he also has experience in competition matters involving the calculation of overcharge and pass-on.

Nathan's major cases include quantum claims on major construction and logistics projects in Tanzania, Russia and Kazakhstan; a valuation of a Southeast Asian cement company; a wasted cost claim in the IT sector; competition cases in the IT sector involving the calculation of overcharge and pass-on; a major oil and gas dispute involving consequential loss; and the valuation of a financial services product portfolio.

Nathan holds a bachelor's degree in finance, accountancy and management from Nottingham University. He is a Fellow of the Institute of Chartered Accountants in England and Wales.

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**WWL says:** *Nathan Choudhury is praised by sources for his "diligence, attention to detail, and quality of output". He is also "able to explain complex financial and accounting issues to lawyers and clients" clearly and effectively.*



**Nikki Coles**  
Alvarez & Marsal

Nikki Coles is a partner/managing director in Alvarez & Marsal's Disputes and Investigations practice in London. She is an experienced forensic accountant, with over 20 years of accounting experience, of which 18 is in dispute resolution matters and financial investigations.

Ms Coles has extensive experience in providing expert accounting advice, both in an advisory capacity and as an independent quantum expert in contentious proceedings. She has acted on a wide range of expert witness engagements covering valuations, accounting misstatement, loss of profits, breach of contract, and post-transaction disputes (relating to claims of breach of warranty, and fraud and misrepresentation). She has experience of litigation proceedings in the English High Court and Jersey Royal Court, and international arbitration proceedings under the major fora (ICC, ICSID, LCIA, UNCITRAL, CEPANI, HKIAC, and SIAC), and has also acted in expert determinations. Ms Coles has experience across a broad range of industries, including financial services, shipping, construction, manufacturing, oil and gas, retail and hotels and leisure.

Ms Coles has also acted on numerous financial investigations across multiple jurisdictions, including in relation to alleged fraud and corruption issues, suspected financial statement manipulation, asset tracing, and alleged trustee and auditor negligence. Early in her career, Ms Coles undertook a 12-month secondment to the Financial Services Authority (now Financial Conduct Authority), where she was involved in enforcement policy work.

Prior to joining A&M, Ms Coles worked with another global consulting firm, having qualified as a chartered accountant in a big four firm before specialising in forensic accounting. Ms Coles has a bachelor's degree in Law from King's College London. She is a Fellow of the Institute of Chartered Accountants in England and Wales.

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**WWL says:** *Nikki Coles adroitly applies two decades of experience when advising companies on economic damage claims in sectors ranging from financial services and shipping to manufacturing.*



**Oleg Grynyuk**  
Kroll

Oleg Grynyuk is a senior director at Kroll and has over 14 years of professional experience, focusing primarily on preparation of expert evidence on financial, accounting and valuation issues. He has been appointed as the expert in international arbitrations under the LCIA and ICC rules and has given oral testimony.

Oleg specialises in contentious valuation and loss of profits calculations in the emerging markets, with his experience covering a broad spectrum of industries including financial services, retail, construction, hospitality, pharmaceuticals, heavy manufacturing, energy, and oil and gas. Being a native speaker of Ukrainian and Russian, he has considerable experience of working on matters pertaining to Eastern Europe and the CIS region, including preparation of expert evidence in eight investment arbitrations and a wide variety of commercial disputes, as well as undertaking forensic investigations in the region.

Oleg qualified as a chartered accountant and gained forensic experience at Big Four firms before joining Haberman Ilett in 2014, which was acquired by Kroll in 2020. He holds a bachelor's degree in law from the University of Birmingham and a master's degree in criminology from the University of Oxford, and is a member of the Institute of Chartered Accountants in England and Wales and a Certified Fraud Examiner.

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**WWL says:** *Oleg Grynyuk possesses "excellent technical knowledge of valuation and loss of profits calculations, in particular when it comes to the emerging markets".*



**Kate Lilleyman**  
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Kate Lilleyman is a director at Kroll and has over 12 years' experience in forensic accounting working on international disputes in both litigation and arbitration. Working in a dedicated forensic accounting practice from the start of her career, Kate has built an impressive portfolio of experience including valuations of private and public entities, computations of damages as a result of breach of contract, matrimonial disputes and joint venture disputes.

She has worked on disputes across a wide range of regions and a variety of sectors including financial services, oil and gas, energy (including renewables), telecommunications, pharmaceuticals, metals and mining, retail and consumer goods and information technology.

Kate's recent experience primarily focuses on complex financial modelling in disputes involving the implementation of IT systems and contentious valuations of start-up and distressed companies.

Kate holds a first-class degree in experimental psychology, and a master's degree in neuropsychology, from Bristol University. She is a member of the Institute of Chartered Accountants in England and Wales.

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**WWL says:** *Kate Lilleyman earns widespread acclaim for her in-depth expertise in loss of profit and damage calculations.*



**Rob Lockwood**  
AlixPartners UK LLP

Rob has over 12 years of experience as a forensic accountant working on commercial litigation, arbitration and expert determinations in the UK and internationally, managing international and multilingual teams. His work focuses on the quantification of losses in relation to commercial disputes, particularly in the mining and metals, oil and gas, energy, and infrastructure sectors. Rob has substantial experience working in collaboration with industry experts to distil the issues relevant to the quantification of damages. He has also drafted expert witness reports and joint statements, and reviewed the other party's submissions, including assessing the strengths and weaknesses of their arguments. Prior to AlixPartners, he was with a Big Four forensic team. He holds a master's degree in aerospace engineering from the University of Southampton.

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**WWL says:** *Clients and observers praise Rob Lockwood's "very thorough" knowledge of the quantification of losses in commercial disputes.*



**Simon Procopiou**  
Kroll

Simon Procopiou is a senior director at Kroll, he trained in the audit and forensic accounting practices of a Big Four firm, qualifying as a chartered accountant in 2011. Since then, he has focused on providing accounting and quantum advice in relation to commercial disputes. Simon has assisted clients in the defence, renewable energy, aviation, construction, mining, hospitality and financial services sectors.

Simon's experience includes the assessment of quantum of damages, technical accounting matters, loss of profits and valuation issues. He has worked on commercial and contractual disputes, public procurement litigation, shareholder disputes and post-transaction claims. His experience includes matters resolved through mediation, expert determination, arbitration and litigation.

Simon's recent cases have involved the quantification of "value leakage" arising out of the sale of a South African mining business; the valuation of a Russian logistics business in connection with a shareholder dispute; quantification of the lost profits of a luxury hotel following alleged fraudulent activity; and a pre-action assessment of losses arising out of delays to a large IT project.

Simon has a first-class honours degree in mathematics and computer science from Brunel University. He is a member of the Institute of Chartered Accountants in England and Wales.

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**WWL says:** *Simon Procopiou is "very thorough and extremely responsive" and possesses "a real talent regarding complex quantum issues".*

## Spain



**Anastasia Mikhalitsyna**  
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Anastasia Mikhalitsyna is a director at Kroll. Before that, Anastasia spent more than four years in the audit department of a medium-sized international accounting firm and two years in forensics in a Big Four firm in Russia.

Anastasia’s recent cases include the quantification of losses of a hotel operator in the leisure and hospitality sector in the UK, dealing with quantum issues in the construction industry for an M&A dispute involving various countries in the LATAM region, and the assessment of losses suffered by the claimant in the energy sector in Sub-Saharan Africa. These cases were brought before the ICC, LCIA and ICSID. She has experience in dispute resolution and litigation support engagements, forensic investigations and business valuation projects in the UK and Russia, CIS and other emerging markets, including LATAM.

After gaining a degree in economics and management from Novosibirsk State Technical University in Russia, Anastasia became a member of the Institute of Chartered Accountants in England and Wales.

Anastasia is a native Russian speaker and is fluent in English.

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**WWL says:** *Anastasia Mikhalitsyna proves to be an invaluable practitioner for damages assessment in complex disputes spanning a wide range of sectors.*

## USA • District of Columbia



**Stuart Dekker**  
Secretariat

Stuart is a managing director at Secretariat where he focuses on providing expert testimony and consulting on complex issues involving damages quantum, business valuation, finance, accounting, and economics in international arbitrations and litigations. He has worked on over 50 international disputes including expert appointments in ICSID, ICC, SCC, AAA, and ad hoc arbitrations.

Stuart has worked with a wide breadth of clients ranging from Fortune 500 companies to small family-owned businesses, as well as sovereign nations and multilateral institutions. His experience includes engagements around the globe in a variety of industries, including oil & gas, power, mining, manufacturing, maritime, financial services, telecommunications, real estate development, agribusiness and tobacco.

In addition to his experience acting as an expert in international disputes, Stuart has also been retained as a strategic advisor on the acquisition and sale of assets.

Stuart joined Secretariat in August 2021 following Secretariat’s acquisition of Versant Partners, where he had been a Principal for over three years. Prior to Versant, Stuart spent nearly ten years in the international arbitration practice at a publicly traded consulting firm. He holds a Bachelor of Science in Business Administration from Georgetown University, with concentrations in Finance and Accounting.

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**WWL says:** *Stuart Dekker possesses “an impressive grasp of large materials and complex issues” in international arbitrations and litigations.*

## New York



**Andrea Cardani**  
Berkeley Research Group

Andrea Cardani is a director at Berkeley Research Group, based in the New York office.

Mr Cardani has almost 15 years of experience in consulting and advising clients in complex economic and financial analyses. His case expertise spans damages, contractual disputes, international arbitration, and US antitrust.

Mr Cardani’s clients have included companies and governments from around the globe and have involved the quantification of economic damages in high-stakes international investment and commercial arbitration proceedings under the rules of the International Centre for Settlement of Investment Disputes, the International Chamber of Commerce, and the United Nations Commission on International Trade Law.

Mr Cardani specialises in the preparation of sophisticated valuation and financial analyses. His research and consulting activities also include the analysis of large and complex data and the design and implementation of statistical and econometric models. His industry experience encompasses airlines; agriculture; computer software; consumer products; energy; financial markets and services; mining; oil and gas; pharmaceuticals; real estate; semiconductors; and transportation services.

Mr Cardani has taught courses in capital market and derivatives, portfolio theory and corporate finance at the University Carlo Cattaneo in Italy.

Mr Cardani received an MBA with honours from Columbia Business School; a master’s degree in economics from the University of California, Santa Barbara; and a bachelor’s degree in business and economics from the University Carlo Cattaneo in Italy.

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**WWL says:** *Andrea Cardani receives widespread endorsements for his international practice, which sees him regularly assist on high-value international investment and commercial arbitrations.*



**Gigi D'Souza**  
Secretariat

Ms D'Souza is an associate director with Secretariat and is based in New York. She specialises in the preparation of business valuation and economic damages reports for commercial and international trade and investment disputes. She has acted as a financial consultant, business advisor and an external and internal auditor for private and public companies, regulatory bodies and governments.

Ms D'Souza's work experience covers assets and business interests on every continent, spanning multiple industry groups including aviation, information technology, investment funds, mining, oil and gas, and pharmaceuticals. She has been appointed as a testifying expert and has prepared numerous expert reports filed in various courts around the world. Her background, which includes valuation modelling, forensic analysis, and complex accounting, provides a strong foundation for quantum measurement in legal disputes.

Ms D'Souza joined Secretariat in April 2019. Prior to joining Secretariat, she worked as a senior consultant in the damages practice of a large multinational professional services firm, and as a senior accountant in the audit and assurance practice at one of the "big four" global accounting firms, specialising in the private equity and asset management practice.

Ms D'Souza graduated from with a Bachelor of Accounting and Financial Management and a Master of Accounting from the University of Waterloo. She is a Chartered Professional Accountant, Chartered Accountant (CPA, CA) and a Chartered Business Valuator (CBV). She also acts as treasurer on the board of directors at a local non-profit organisation in Toronto.

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**WWL says:** *Gigi D'Souza impresses market sources with her "ability to quickly understand complex issues and to present useful and practical solutions".*

## DIRECTORY

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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# FORENSIC ACCOUNTANTS

**Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# LEGAL MARKETPLACE ANALYSIS |

## Forensic Accountants

In this chapter, we highlight 252 outstanding forensic accountants for their vast experience providing expert testimony in a variety of fraud and corruption proceedings, as well as asset tracing and restructuring matters.

### METHODOLOGY

The Global Elite Thought Leaders are those individuals who received the highest number of nominations from peers, corporate counsel and other market sources this year. Our research has identified them as truly outstanding practitioners and the very best in their field.

Who's Who Legal does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research.

## EMEA

### Global Elite Thought Leaders

**David Alexander**  
*Evelyn Partners*  
London

**Daniel Barton**  
*Alvarez & Marsal*  
London

**Veit Buetterlin**  
*AlixPartners GmbH*  
Munich

**David Dearman**  
*Ankura*  
London

**Andrew Durant**  
*FTI Consulting*  
London

**Andrew Grantham**  
*AlixPartners UK LLP*  
London

**Jean-Luc Guitera**  
*KPMG SA*  
Paris

**Richard Indge**  
*Ankura*  
London

**Julian Jones**  
*Alvarez & Marsal*  
London

**Ben Johnson**  
*Berkeley Research Group*  
London

**Gerrie Lenting**  
*Deloitte Financial Advisory BV*  
Amsterdam

**Gervase MacGregor**  
*BDO LLP*  
London

**Christopher Osborne**  
*FRP Advisory Trading Limited*  
London

**Julian Jones**  
*Alvarez & Marsal*  
London

### LEADING FIRMS

#### FTI Consulting

**John Ellison** is a "deeply experienced" testifying expert who enjoys a sterling reputation among peers for his "thoughtful and creative approach to solving complex problems".

Peers and clients commend **Mark Bezant** for his deep expertise in forensic valuation and IP disputes and is widely considered "an exceptional expert in these areas".

**Andrew Durant** receives substantial praise as "an outstanding forensic expert" who is singled out for his "well-structured and thought-through delivery which enables him to explain complicated processes in an easily digestible manner".

**Ian Thompson** draws widespread recommendations and is considered "a very hard

working and diligent forensic investigations professional".

**Wayne Anthony** is a "leader in the field of financial and data analytics", according to impressed market sources.

**John Hudson** is lauded for his "incredible capacity to retain and recall information". One client notes he is "very thorough and does not leave any stones unturned".

#### KPMG

Peers and clients commend **Fernando Cuñado** as a "remarkable quantum expert" who "performs brilliantly during hearings".

**Nicholas Good** is highly regarded among peers and clients alike, who commend him for his deep expertise in risk analysis and forensic advisory work.

**Paul Tombleson** is a market-leading forensic accountant who is regularly instructing on sophisticated fraud and data investigations.

The "excellent" **Alex Plavsic** is widely regarded "a real leader in the field" for his top-tier handling of a broad range of investigations and regulatory matters.

**Annabel Reoch** is singled out by respondents as a first-rate forensic accountant, advising clients from a wide range of industry sectors such as energy and pharmaceuticals.

**Jean-Luc Guitera** ranks highly among peers who consider him a go-to name in the French market for complex fraud investigations and M&A proceedings.



## AlixPartners

**Günter Degitz** is an esteemed professional, respected nationally and globally for his "deep knowledge of compliance issues" and his vast experience in cross-border investigations.

Peers and clients commend **Veit Buetterlin** is for his "extensive experience handling investigations of all kinds".

**Andrew Grantham** enjoys a sterling reputation in the forensic accounting space, thanks to his strong track record on financial investigations across 25 years.

Market commentators note **Kathryn Britten** is "very well-known and experienced", with wide-ranging accounting experience.

**Gavin Williamson** is a highly commended forensic expert, thanks to his sterling work in cross-border fraud investigations and forensic accounting briefs.

**Gordon Stevenson** is a recommended expert who ensures "clients understand his analysis and have confidence in what is being presented to them".

## Kroll

**Philip Haberman** is singled out by market sources who "rate him very highly" as "one of the best forensic accountant experts out there".

Market commentators praise **Frank Ilett** for his top-tier handling of a broad range of forensic accounting matters.

**Steve Cornmell** is a highly rated name in the forensic accounting market and is appreciated by peers as "an old-school investigator".

**Zoe Newman** regularly advises banking regulators on a variety of finance related matters, including shareholder abuse.

**Valery Knyazev** enjoys an outstanding reputation among peers, thanks to his skilful work advising clients on investigations and disputes.

**Jack De Raad** is an exemplary expert witness who is highly knowledgeable on tax and compliance regimes.

## Grant Thornton

**Will Davies** wins acclaim from respondents for his vast experience handling complex commercial transactions and investigations.

**Kevin Hellard** ranks highly among peers for his extensive experience handling insolvency investigations and is noted for his "extremely strong asset tracking practice".

**Kevin Shergold** comes highly recommended by peers thanks to his "impressive analytical skills and excellent communication skills".

The "excellent" **Steve Holt** secures extensive recommendations for his practice from respondents. He focuses on the forensic elements of cross-border fraud and asset recovery investigations.

**James Helme** garners plaudits for his well-established forensic accounting practice which sees him regularly engaged in fraud, financial irregularity, bribery and corruption cases, both domestically and abroad.

## Forensic Risk Alliance

The "excellent" **Toby Duthie** is praised by peers who note he is "sharp, practical and a pleasure to work with".

**Yousr Khalil** is held in high regard by sources who note her "tireless devotion to uncovering the facts", highlighting that she "deserves special recognition for her outstanding work".

**Derek Patterson** is widely recognised in the market for his "top-tier forensic accounting practice" and "excellent work output within a great team".

**Rik Workman** is a highly commended forensic expert, thanks to his sterling work in corruption and regulatory investigations.

Market commentators note that **Alison McCaffrey** has "an eye for detail" and "can effectively deal with large and complex matters, cutting through the complexity."

## PwC

"Forensic mastermind" **Ralf Baumberger** impresses market commentators with his profound expertise in corporate fraud and regulatory investigations.

**Timothy Allen** earns extensive recognition from peers for his impressive work on complex accounting claims and cross-border disputes.

Peers and clients commend **John Fisher** for his vast expertise in the forensic space. He is considered "one of the leaders in post M&A disputes".

**Andreas Mikkers** is highlighted as a go-to name by market commentators when it comes to disputes and investigation work.

## Alvarez & Marsal

**Juan Valderas** comes highly recommended by sources who highlight his 25 years' experience in complex domestic and international forensic accounting.

**Luke Steadman** has a prestigious reputation in financial investigations, where he excels in a contentious and non-contentious capacity.

**Daniel Barton** is heralded by sources for his "thorough approach" to international forensic investigations.

**Julian Jones** is singled out by respondents as a knowledgeable practitioner, who "controls work streams very effectively and consistently creates quality products".

## OTHER LEADING INDIVIDUALS

### England

**Gervase MacGregor** at BDO LLP is a standout figure providing expert testimony on complex international investigations in the energy sector.

Ankura's **David Dearman** is a top tier forensic expert who is "cool and composed under cross-examination".

**Richard Indge** is singled out by sources for his impeccable expertise acting as expert witness in a variety of matters from forensic accounting, investigations, financial advisory to damage valuations.

With over three decades of experience, **David Alexander** at Evelyn Partners is identified as a top-drawer forensic accountant by respondents for his handling of high-profile fraud investigations.

**Ben Johnson** from Berkeley Research Group is a market-leading forensic accountant who is regularly instructed on bribery and corruption matters.

**Dominic Wreford** with Interpath Advisory is highlighted as a go-to name by market commentators for his financial analysis and fraud investigations.

### Netherlands

**Gerrie Lenting** - Deloitte Financial Advisory BV is renowned for his top-notch work handling complex cross-border regulatory and dispute matters.

## NORTH AMERICA

## Global Elite Thought Leaders

**Matthew Bialecki**  
*Alvarez & Marsal*  
 Chicago

**Timothy Hart**  
*Credibility International*  
 Washington, DC

**Jean-Luc Guitera**  
*KPMG SA*  
 Paris

**Avram S Tucker**  
*TM Financial Forensics LLC*  
 San Francisco

**Jean Chow-Callam**  
*J.S. Held LLC*  
 Los Angeles

**Tony Jordan**  
*EY*  
 Boston

**Richard Indge**  
*Ankura*  
 London

**Bernard F Woolfley**  
*Ankura*  
 Washington DC

**Joseph Floyd**  
*Floyd Advisory*  
 Boston

**Alan Stewart**  
*Deloitte LLP*  
 Toronto

**Julian Jones**  
*Alvarez & Marsal*  
 London

## LEADING FIRMS

## FTI Consulting

The “outstanding” **Basil Imburgia** has over 25 years’ experience providing expert testimony on fraud and financial investigations across a broad range of industry sectors.

**Andrew Morrison** earns extensive recognition from peers for his impressive work on complex asset recovery, restructuring and insolvency matters.

**Brian C Ong** is highlighted as a go-to name by market commentators when it comes to corporate transaction-related analysis and financial fraud investigations.

Observers note **Lindi Jarvis** provides top-tier testimony when it comes to white-collar criminal investigations and dispute resolution services.

With more than two decades of experience, **Edward Westerman** is renowned for his top-notch work on complicated internal investigations and forensic financial accounting.

**Patrick Pericak** gains praise for his adept handling of high-stake investigations. He is considered “a top-flight strategist and project manager”.

**Nicole Wells** is identified as “an outstanding forensic accountant” by respondents. She brings over 20 years’ experience with forensic accounting and litigious claims.

**Jay Spinella** is a standout figure providing expert testimony on complex transaction investigations involving possible fraud and accounting inconsistencies.

## Ankura

**Bernard Woolfley** is singled out by respondents as a top-tier forensic accountant, who brings over 25 years’ experience in fraud investigations and other white-collar crime matters.

**Martin Wilczynski** is a top-notch expert with “impressive analytical skills” and the “ability to explain complex issues in a straightforward fashion”.

**Amy Gonce** is “widely recognised” for her top-tier handling of a broad range of forensic accounting matters, including analysis, technical accounting and review of internal controls.

**Rick Ostiller** has built an impressive forensic expert practice and is recommended by sources as “a strong forensic accountant”.

**Jean-Michel Ferat** comes “highly recommended” for his “responsiveness and ability to make complex accounting issues simple, identifying issues that others could not”.

**Jason Flemmons** is endorsed by peers for his wealth of knowledge running forensic accounting investigations and financial statement audits for publicly traded and privately owned companies.

**Linda MacDonald** is lauded as “an outstanding subject matter expert” by peers in the market.

## Alvarez &amp; Marsal

**Marc Sherman** earns plaudits from market commentators, who herald his incisive

approach to financial fraud investigations on behalf of the FED and FBI, among others.

**Steve Spiegelhalter** is a clear leader in the field when it comes to investigations of laundering and bank fraud, and he brings over 20 years of experience to his first-rate practice.

**Joseph Gardemal** is admired for his “superb credibility as an expert witness” providing testimony in cross-border financial investigations and damage analyses involving multiple industries from automobile, distribution and retail, to property development and insurance.

**Matthew Bialecki** is a prominent name in the forensic expert space given his stellar record testifying in court for complicated M&A disputes across myriad sectors.

## Deloitte

**Edward Rial** is identified as an esteemed forensic expert, with sources readily endorsing his work on a range of domestic and international anti-corruption matters.

Peers and client laud **Alan Stewart** as a “well respected professional with extensive experience in forensic matters”.

**Roddy Allan** is singled out by commentators as an excellent forensic accountant with a highly sought-after skill set.

Observers note **Kerry Francis** is a top name for complex fraud investigations and risk assessment work.

## OTHER LEADING INDIVIDUALS

### Canada

Kroll's **Peter McFarlane** is a "highly accomplished forensic accountant with over 30 years of experience" working diligently on fraud and misconduct investigations.

### USA

**Joseph Floyd** at Floyd Advisory is highlighted as a go-to name by market commentators when it comes to financial reporting and accounting investigation work.

"Excellent witness" **Avram Tucker** with TM Financial Forensics is a "well-respected" name among peers, bringing over 30 years' experience in the field. He is noted for providing "clear testimony" in accounting disputes.

**Paul Meyer** holds over three decades of experience consulting clients in the telecoms sector on financial and accounting matters.

**Tony Jordan** from EY sits among the foremost forensic accountants that the region has to offer and is widely recognised as "a solid player in the space."

Credibility International's **Timothy Hart** is commended by peers for his excellence when it comes to high-value disputes including fraud and financial matters.

## ASIA-PACIFIC

### Global Elite Thought Leaders

**Greg Meredith**  
*KPMG*  
Melbourne

**Dawna Wright**  
*FTI Consulting*  
Melbourne

**Owen Hawkes**  
*KPMG*  
Singapore

**Tony Samuel**  
*Sapere Forensic*  
Sydney

**David Van Homrigh**  
*KordaMentha*  
Brisbane

**Jocelyn Chi**  
*Kroll*  
Hong Kong

**Neil Poole**  
*Ankura*  
Hong Kong

## LEADING FIRMS

### KPMG

**Owen Hawkes** has over two decades of experience and receives plaudits for his strong practice as a forensic and litigation expert.

"Go-to expert" **Greg Meredith** garners recognition for providing high-quality expert testimony in investigations cases and is widely considered "a legend in the market".

**Luke Howman-Giles** comes highly recommended by peers for his vast experience in complex fraud and financial investigation proceedings.

**Patrick Cowley** garners plaudits for his well-established forensic accounting practice which sees him regularly engaged in cross-border restructuring and insolvency matters.

**Mark Bowra** is highly regarded among peers and clients alike, who commend him for his deep expertise in white-collar crime and financial investigations.

Market commentators praise **Paul Pu** for his top-tier handling of a broad range of forensic accounting matters.

### FTI consulting

With more than three decades of experience **Jon Rowell** gains recognitions for his skilful handling of contentious and non-contentious

valuation and accounting issues.

**Dawna Wright** receives substantial praise as "an excellent quantum expert" who "is absolutely first-rate at testimony".

**Geoffrey Peck** is a stand-out figure providing expert testimony on complex investigations involving fraud, misconduct and corruption.

**John Batchelor** is highlighted as a go-to name by market commentators when it comes to restructuring and insolvency matters.

**Ken Fung** has built an impressive forensic expert practice and is singled out for his deep expertise in corporate recovery and restructuring matters.

**Benjamin Ee** garners plaudits for his well-established forensic accounting practice, which sees him regularly engaged in internal fraud investigations.

### KordaMentha

Market commentators laud **David Van Homrigh** as "the number one in Brisbane" thanks to his sterling work in asset tracing, corruption, and fraud investigations.

**Andrew Ross** is an exemplary expert witness who is highly knowledgeable on

complex financial disputes and commercial litigation.

**John Temple-Cole** is held in high regard by sources who note "his written expert reports are well written, thorough and easy to follow".

Peers and clients commend **Owain Stone** as "the number one forensic accountant in Melbourne" for his encyclopaedic knowledge and client-orientated approach.

**Brian Wood** enjoys an outstanding reputation among peers, thanks to his skilful work advising clients on high-value commercial disputes.

### McGrathNicol

**Matt Fehon AM** is "a second-to-none forensic accountant" who is "very strong in investigations".

**Matthew Ashby** is widely endorsed as "a go-to expert who is super smart and easy for clients to work with".

**Siobhan Hennessy** is a renowned figure in the market who possesses over 20 years' experience in forensic investigations, where she also provides astute expert testimony.

**John McGuinness** is “excellent at large-scale and complex accounting matters”, according to impressed market sources.

**Graham Newton** is “fantastic in investigations” and is “well regarded” in the market for his sharp forensic focus.

### Kroll

**Gary Gill** is a favourite among peers and clients alike for his wealth of experience in complex domestic and international forensic investigations.

**Cosimo Borrelli** is lauded a “market leader” for his investigations practice providing expert testimony on fraud and asset recovery.

**Jocelyn Chi** is “a highly competent and very able forensic accountant”, with market experts further “impressed by her diligence and meticulousness”.

**Bruno Arboit** is singled out by market sources for his impressive forensic accountant practice and is considered a “go-to practitioner in Hong Kong”.

### Alvarez & Marsal

**Trevor Dick** is “a highly active forensic accountant” who is renowned among peers for consistently delivering first-rate work in complex disputes and investigations.

**Keith Williamson** is “a clear communicator who stays focused on the central issues” in each engagement. One client adds, “He always brings the right level of resources, knowledge and experience.”

**Edward Middleton** is “a knowledgeable and experienced practitioner that you want on your side”, as well as being “a pleasure to work with”.

**Gagan Puri** has built an impressive forensic expert practice and is singled out for his deep expertise in white collar investigations and anti-corruption compliance matters.

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## OTHER LEADING INDIVIDUALS

### Australia

**Campbell Jackson** at Ernst & Young gains recognition as a top name in Australian investigations, thanks to his a highly sought-after skill set.

Sapere Forensic’s **Tony Samuel** brings over 25 years of forensic accounting experience and impresses peers with his adept handling of accounting disputes.

**Brendan Halligan** with Halligan & Co is recommended as a go-to forensic accounting expert by commentators. He is singled out for being “strong on valuation issues”.

### Hong Kong

**Neill Poole** at Ankura is “a good, solid forensic accountant with a breadth of knowledge” in regulatory audits, business valuations and investigations particularly with an Asia-Pacific element.

**Gwynn Hopkins** from Perun Consultants is identified by peers as a leading name in the global investigations market and brings over two decades of experience in forensic accounting and asset tracing to his briefs.

### Singapore

At Deloitte, **Jarrold Baker** is a favourite among market sources for his skilful handling of internal investigations and anti-money laundering matters.

## Australia



**Matthew Ashby**  
McGrathNicol

Matthew Ashby is a Chartered Accountant and a partner in McGrathNicol's forensic practice.

As a forensic accounting expert with degrees in commerce and law, Matthew specialises in dispute advisory services (including expert witness, expert determination, and consulting expert roles), business valuations and investigations.

With a background in forensic accounting, corporate finance and corporate recovery, Matthew provides advice to clients, lawyers, courts and arbitral tribunals on contentious financial matters to help resolve disputes. His assignments often require the application of business valuation and economic loss quantification methods, including financial modelling and cost of capital analysis.

Matthew's industry experience is diverse, including energy and resources, construction and infrastructure, consumer and industrial markets, property and agriculture, financial and professional services, and government.

Matthew is sought-after by clients for his ability to provide technically astute advice with a strong appreciation for legal and commercial context. In accepting his evidence as an expert witness, Australian courts have commented favourably on Matthew's methodical approach, logic and reasoning, and his performance under cross-examination.

He is part of a select group of professionals accredited by Chartered Accountants Australia and New Zealand (CA ANZ) as a specialist in both forensic accounting and business valuation.

At CA ANZ, Matthew is the immediate past chair of the forensic accounting committee, was the Queensland forensic accounting chair from 2016 to 2021, and was a member of the Queensland public practice panel from 2016 to 2018.

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**Matt Fehon AM**  
McGrathNicol

Matt is a highly regarded corporate advisory specialist and forensic expert who specialises in financial crime, corporate corruption and regulatory investigations, dispute advisory, risk advisory and enforceable undertakings.

A Forensic Accountant with more than 30 years of investigative and consulting experience, Matt has built a reputation for integrity and excellence together with an ability to quickly get to the source of a problem. This is best evidenced through significant investigations he has led into fraud, international corruption, foreign interference and financial markets manipulation.

Matt has dealt with many crisis situations and used this experience to assist clients proactively with business reorganisation and improvement assignments.

The diversity of these extends across most industry sectors, with particular experience in the financial services, construction, resources and government sectors.

Matt's engagement experience includes:

*Regulatory investigations* – Financial markets investigations, release of market sensitive or confidential information, insider trading, market manipulation, financial advice irregularities and collusion.

*Fraud & corruption investigations* – Assisting clients with high profile matters to address serious allegations. A large portfolio of matters involving financial crime, asset misappropriation, fraud, bribery, corruption, conflicts of interest, theft of IP and false representation through to legal proceedings.

*Dispute advisory* – Independent Expert Witness and consulting expert, involving quantification of loss, contractual disputes, accounting treatment, allocation of costs and in fraud, bribery and corruption in civil proceedings.

*Contract compliance* – Examining appropriateness of charges under contract to determine whether they comply with contractual agreements.

*Risk management* – Foreign interference, fraud, bribery and corruption prevention and compliance assignments including development of frameworks, controls and reporting procedures to mitigate risks in Australian and foreign ventures.

*Enforceable undertakings* – Appointed Independent Expert to Enforceable Undertakings, engaged by clients and approved by regulators to review remediation and compensation programs, continuous disclosure and conduct, processes and procedures relating to financial market participants.

*Business reorganisation* – Major business reorganisation projects focussing on risk, asset and human capital protection, IT and regulatory risks.

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**WWL says:** *Matthew Ashby is widely endorsed as "a go-to expert who is super smart and easy for clients to work with".*

**WWL says:** *Matt Fehon AM is "a second-to-none forensic accountant" who is "very strong in investigations".*

## Australia



**Gary Gill**  
Kroll

Gary Gill is head of investigations for Australia in the Forensic Investigations & Intelligence practice of Kroll, based in Sydney, Australia. Prior to joining Kroll in 2020, Gary spent most of his career with KPMG, qualifying as a Chartered Accountant in South Africa, before moving to Canada and then Australia, where he specialised in the forensic accounting field and led KPMG Australia's forensic practice between 2009 and 2017.

With almost three decades of complex forensic investigations experience across the globe, Gary assists his clients in preventing, detecting and investigating fraud and related financial crimes and misconduct. These include bribery and corruption, money laundering, terrorist financing, financial and accounting fraud, and theft of intellectual property. His clients include public sector organisations and companies across industries such as consumer and industrial markets, telecommunications and IT, and financial services, in Australia, the Asia Pacific region, North America, Eastern Europe, the Caribbean and Africa.

Gary is currently leading an independent mentorship engagement for a gaming regulator in Australia. He has led several noteworthy investigations, including a major foreign bribery case in Australia, allegations of breaches of United Nations' sanctions and a major financial statement fraud case in Canada. Gary also has wide-ranging experience in dealing with workplace misconduct, whistleblower disclosures and advising clients in establishing whistleblower policies, frameworks and reporting systems.

Gary has testified as an expert in criminal fraud trials in Canada and Australia. In a recent case in Australia in which the accused was convicted on numerous fraud charges, Gary's evidence was described by the judge as "compelling evidence".

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**Siobhan Hennessy**  
McGrathNicol

Siobhan is a Forensic expert with more than 20 years of experience specialising in dispute resolution, forensic investigations, regulatory response and labour force reviews.

Prior to joining McGrathNicol, Siobhan was a Partner at "Big 4" firms and brings a depth of experience in investigating allegations of misconduct, quantification of damages and presentation of evidence. Siobhan is regularly engaged as an expert accountant to opine on matters of quantification and provides expert evidence (written and oral) in forums such as Senate Inquiries, the Federal Court of Australia, the Supreme Court (across various states), Victorian Civil and Administrative Tribunal, and the Fair Work Commission. She has also assisted clients through mediation and other forms of alternative dispute resolution.

Siobhan is engaged as independent and consulting expert across a range of matters involving the quantification of economic loss and accounting matters. She has provided evidence on the reconstruction of books and records, losses arising from a breach of contract and tort. Siobhan has been engaged to provide evidence in several class actions to quantify damages suffered by the applicants as a result of government decisions, commercial services rendered and employment arrangements.

Siobhan is also engaged as an independent investigator in matters pertaining to financial misconduct and has conducted labour force investigation (sham contracting) and the quantification of wage underpayments across a range of industries such as retail, healthcare, security, cleaning, education, resources and transport.

Siobhan holds a Bachelor of Economics (Accounting and Commercial Law) from Sydney University; she is a Chartered Accountant and member of Chartered Accountants Australia and New Zealand (CAANZ).

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**Jonathan Humphrey**  
HKA

Jonathan leads HKA's forensic accounting and commercial damages practice in Oceania and Asia. He is a chartered accountant with more than 20 years of experience advising clients as an accounting and finance expert on complex investigations and contentious matters.

Jonathan leads fraud, forensic, intellectual property and regulatory investigations across the globe. His experience includes investigating allegations of bribery and corruption; Foreign Corrupt Practices Act-related investigations and compliance reviews; assessing allegations of mismanagement; and investigating corporate fraud.

Jonathan's experience also includes the quantification of lost profits arising from breach of contracts and warranties; valuations resulting from expropriation and shareholder disputes; and quantification of damages in respect of class actions, professional negligence, insurance claims, business interruption and post-acquisition disputes.

Jonathan has worked across sectors including oil and gas; power; commodities; construction; IT and telecoms; financial services; manufacturing; and media. He has an established international background working in jurisdictions including Australia, New Zealand, Asia, the UK, continental Europe, the Middle East and Africa.

Jonathan is appointed regularly as an expert in contentious matters and has experience providing oral evidence in commercial and investment treaty cases. He has worked in multiple forums, including international arbitration under ICC, SIAC, AIAC, HKIAC, UNCITRAL, LCIA and DIAC rules, court litigation and mediation.

Jonathan is a fellow of the Institute of Chartered Accountants in England and Wales, and has a degree in economics from the University of Bristol.

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**WWL says:** Gary Gill is a favourite among peers and clients alike for his wealth of experience in complex domestic and international forensic investigations.

**WWL says:** "Siobhan Hennessy is a renowned figure in the market who possesses over 20 years' experience in providing expert advice and astute testimony in matters of financial misconduct, quantification of loss and accounting issues".

**WWL says:** Jonathan Humphrey is commended for extensive knowledge of forensic accounting and his thorough approach to reporting.



**John McGuinness**  
McGrathNicol

John is a leading dispute advisory expert and has many years' experience in advising clients and providing objective analysis of transactions in major commercial disputes.

He draws on skills from accounting, finance, costing and general commercial advice to deliver analysis and opinions on issues that generally involve large data sets or complex issues. A significant part of John's work involves the provision of valuation advice related to assets, equities and other matters in dispute settings.

He has delivered many valuation and expert reports across a wide range of industry settings. His experience covers government, financial services, energy and natural resources, industrial markets, property and construction, infrastructure and telecommunications.

John provides expert evidence in commercial matters where there are significant differences (or disagreements) of financial outcomes. This role requires the preparation of simple yet comprehensive reports and financial models to assist the court or arbitration.

His work is acknowledged for its objective nature and conceptual merit, for example: "[the court] accept[s] that in giving his evidence, Mr McGuinness was a true professional witness." Another matter observed "in relation to matters of expert judgement and objectivity, [the court] preferred the evidence of Mr McGuinness. His approach was particularly careful and thorough. He gave careful and reasoned consideration to his task at all stages of his engagement, from his initial report through to his evidence at hearing."

He holds degrees in science (mathematics) and commerce from the University of Queensland; and an MBA and a Master of Applied Finance from the Queensland University of Technology. He is a member of Chartered Accountants Australia and New Zealand.

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**WWL says:** John McGuinness is "a well known expert for very complex accounting issues", according to sources who laud his "notable disputes experience".



**Graham Newton**  
McGrathNicol

Graham Newton is a forensic investigator and the lead partner in McGrathNicol's National forensic practice. Graham has worked with private sector companies, listed groups, legal advisors and all levels of government, on a range of foreign bribery and corruption and financial crime engagements. Graham has given evidence in Magistrates, District and Supreme Court in relation to his investigations and reports produced. Graham is also an adjunct lecturer at the University of Queensland where he teaches financial crime investigation techniques. Below are a few examples of recent investigations led by Graham.

Investigations into serious allegations of foreign bribery and corruption by global corporate entities based in Indonesia, China, Africa and India. These investigations involved interviews with in country management team, analytics across large volumes of A/P data, examination of electronic source evidence and detailed review of the numerous contract versions to identify critical amendments and persons responsible.

Investigations on behalf of a global coal mining group into the alleged fraud of a senior payroll officer. The investigations involved the examination of vendor master files including audit logs, emails, A/P records and laptops used by the executive.

Three investigations on behalf of a global coal mining group focusing on allegations of fraud and misconduct in their Australian operations. One of these investigations involved a mine supervisor who had created three companies that were interposed as a third party to on sell the hire and lease of machinery, equipment and labour at marked up prices from the original provider.

Graham holds master's degrees in Professional Accounting and Public Policy and Administration.

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**WWL says:** Graham Newton is "fantastic in investigations" and is "well regarded" in the market for his sharp forensic focus.



**Geoffrey Peck**  
FTI Consulting

Geoff Peck is a managing director in the forensic accounting and advisory services practice of FTI Consulting and he is based in Melbourne, Australia.

Geoff commenced his career as an officer with Victoria Police, Australia, and served many years as a Detective with the criminal investigations branch and as a detective sergeant with the major fraud group. He also served as a prosecutor before the Victorian Magistrates' Court. Geoff gained extensive investigation experience during his 22 years with Victoria Police including specialist fraud and corruption investigation experience during his seven years with the major fraud group.

Geoff moved to the private sector in 2000 when he joined the forensic practice of PricewaterhouseCoopers. While there, he complemented his investigations knowledge and experience by specialising in fraud and corruption risk management. In 2009, Geoff took a senior position with Deloitte Touche Tohmatsu in the forensic practice and in 2015 joined FTI Consulting.

His experience includes fraud, corruption and misconduct investigations, fraud and corruption risk management, whistleblower management, anti-bribery and corruption reviews, and physical security strategy advice.

Geoff's forensic experience includes investigating a \$360 million loss incurred by a major financial institution as a result of fraudulent behaviour by foreign currency options traders; developing the investigations governance framework for a newly formed government anti-corruption body; developing Fraud Control Plans for the Australian Agency for International Development; drafting whistleblower policies and procedures for government and private sector organisations; undertaking bribery and corruption risk assessments for corporates operating in high-risk jurisdictions; and providing physical security advice including within the tertiary education sector.

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**WWL says:** Geoffrey Peck is a stand out figure providing expert testimony on complex investigations involving fraud, misconduct and corruption.

## Australia



**Dawna Wright**  
*FTI Consulting*

Dawna Wright is a senior managing director and leader of the Australian forensic practice of FTI Consulting. She is based in Melbourne, Australia. A chartered accountant with more than 25 years' experience, Dawna began her career as an auditor and has lived and worked in Canada, the United States, France and Australia. She reads, writes and speaks fluent French.

Dawna interprets complex data and financial information for non-financial clients, particularly lawyers and boards of directors, who value her accessibility and her hands-on approach.

She specialises in economic loss, business valuations and forensic accounting, acting as an expert witness, a consulting expert and an independent expert determiner. Her experience includes general commercial disputes, class action litigation, shareholder disputes, post-acquisition disputes, breach of warranties, insurance claims, corporate investigations and financial statement restatements.

Dawna has acted as an expert in many complex and high-profile matters. She has provided expert testimony many times, in litigation in all jurisdictions of Australia, as well as arbitrations seated in Australia, Singapore and Hong Kong. She also has extensive experience with expert conclaves, concurrent evidence and mediations, which are used widely in Australia.

Dawna's investigation and forensic accounting expertise draws on her earlier experience as an auditor. She now uses these skills to provide opinions on compliance with accounting and auditing standards, reconstruct financial statements, analyse voluminous and complex transaction datasets and construct financial models.

Dawna has served as a director on several not-for-profit boards, including as chair of audit and risk committees. Currently, she is the chair of the national forensic accounting committee of Chartered Accountants Australia and New Zealand and a member of the global finance and audit committee for Amnesty International. She is one of a handful of business valuation specialists designated by Chartered Accountants Australia and New Zealand.

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## Canada • Ontario



**Peter McFarlane**  
*Kroll*

Peter McFarlane is a Managing Director in the Forensic Investigations and Intelligence practice of Kroll, based in the Toronto office. He is the leader of the Financial Investigations team in Toronto. With more than 30 years of forensic accounting and investigative experience, Peter manages a wide range of complex financial investigations, litigation consulting, asset recovery, monitorships and due diligence assignments for corporate and government clients around the world.

Peter has investigated a broad range of fraud and misconduct cases, including management and employee fraud, procurement fraud and misappropriation of funds, intellectual property and confidential information. His commercial and civil litigation matters involved breach of fiduciary duty, breach of trust and breach of contract, and shareholder disputes. He has also led numerous pre-acquisition due diligence engagements on behalf of corporations and financial institutions.

Peter has spoken in numerous forums on fraud awareness, funds tracing and due diligence. He has been a seminar leader for York University's Osgoode Hall Law School Intensive Trial Advocacy Workshop and provided expert testimony in a variety of courts throughout Canada.

Peter received a B.A. (Honors) in accounting and computing science from Stirling University, Scotland. He is a Chartered Professional Accountant, Chartered Accountant, a Fellow of the Institute of Chartered Accountants of England and Wales, a Certified Fraud Examiner and Certified in Financial Forensics by the American Institute of Certified Public Accountants.

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**WWL says:** *Dawna Wright receives substantial praise as "an excellent quantum expert" who "is absolutely first-rate at testimony".*

**WWL says:** *Working diligently on fraud and misconduct investigations, Peter McFarlane is a "highly accomplished forensic accountant with over 30 years of experience".*





### Peter Steger

*Cohen Hamilton Steger & Co Inc*

Peter Steger has over 30 years of specialised experience in expert witness work in damages quantification, business valuation and forensic accounting. He co-founded one of Canada's largest boutique firms, Cohen Hamilton Steger & Co, in 2010, after 20 years at two international consultancies.

Peter has tendered expert reports and provided expert testimony in the Canadian federal court and various provincial commercial courts, domestic arbitrations, as well as the Singapore court and international arbitrations (ICC, UNCITRAL). In 2018, his loss quantification opinion resulted in one of Canada's largest damages awards at US\$2.6 billion, which was confirmed by the appellate courts.

Peter's commercial disputes casework in litigation/arbitration focuses on the quantification of damages resulting from breach of contract, post-acquisition disputes, intellectual property matters, class actions and other financial disputes. He has also provided numerous independent valuations of business interests pursuant to shareholder disputes, related party transactions and acquisitions. He also has extensive experience in conducting accounting investigations involving suspected financial wrongdoing, kickbacks and investment scams, and has also assisted in obtaining and executing numerous *Anton Piller* orders and *Mareva* injunctions in civil fraud matters.

His assignments have encompassed a wide range of industries including financial services, technology, pharmaceuticals, manufacturing, transportation, natural resources, real estate, construction, retail and sports franchises. Peter is also a frequent contributor to various accounting and legal conferences, publications and trial training programmes.

Peter is based in Toronto, Canada. He is a Canadian chartered professional accountant (CPA), chartered accountant (CA), and chartered business valuator (CBV); and holds US-based designations of certified fraud examiner (CFE), and certified in financial forensics (CFF).

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**WWL says:** *Peter Steger is a prominent name in the market when it comes to forensic accounting and regularly advises on major contract disputes, intellectual property claims and class actions.*

## England



### Daniel Barton

*Alvarez & Marsal*

Daniel Barton, a managing director with Alvarez & Marsal's global forensic and dispute services practice in London, brings more than 25 years of professional experience in forensic accounting investigations specialising in fraud, bribery and corruption, and regulatory issues. He has worked with clients across a wide range of sectors and has undertaken assignments in the UK, mainland Europe, Africa, the US, Russia, Uzbekistan, Ukraine, Turkey, Argentina, Brazil, Japan, South Korea, mainland China, Hong Kong, Taiwan and Malaysia and in relation to Libya, Iran, Dubai, Bahrain and Saudi Arabia.

Mr Barton has conducted a large number of investigations into allegations of fraud, bribery and corruption and other ethics violations many of which have arisen from both internal and external whistleblowing at major corporates in Europe and Globally. Many of these investigations have been cross-border and required him to conduct interviews and gather information in multiple countries. He has managed all aspects of these assignments including multicultural and multilingual teams and the appropriate use of forensic technology specialists.

Mr Barton has presented investigative findings to regulators from several countries, given evidence in the English High Court and others on a range of fraud, asset recovery and investigation matters, and in criminal and civil cases in Russia and also as an expert in arbitral proceedings.

In relation to bribery and corruption, especially the US Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act, he has managed assignments in all aspects of the life cycle, from providing training and education to corporate management and staff, conducting pre-acquisition due diligence, investigations into allegations of bribery and corruption and remediation in cases where control gaps have been identified.

**Continued overleaf**

## England



## Daniel Barton (cont.)

Mr Barton has also assisted clients with developing policies, procedures and supporting tools in relation to various aspects of compliance. He has also provided training and education to clients on a broad range of fraud awareness, prevention and remediation issues such as corruption and bribery, internal audit, risk, compliance reviews and internal investigations.

He has also taken receivership and liquidation appointments, and directorships in multiple countries, to trace and recover misappropriated assets.

Prior to joining A&M, Mr Barton was a managing director with the forensic services practice of PricewaterhouseCoopers in Tokyo.

Mr Barton holds a bachelor's degree in history. He is a fellow of the Association of Chartered Certified Accountants (FCCA) and a certified fraud examiner (CFE).

Mr Barton has spoken on cross-border investigations at multiple ACFE European fraud conferences. He has also had articles published, and been quoted, in numerous journals and newspapers including the *Financial Times* in relation to the UK Bribery Act.

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**WWL says:** *Daniel Barton is heralded by sources for his "thorough approach" to international forensic investigations.*

Richard Boulton KC  
Berkeley Research Group

Richard Boulton is the chairman of Berkeley Research Group (UK) Ltd. He is a chartered accountant who advises clients on economic, accounting and valuation issues, specialising in the calculation and communication of complex damages. He has been engaged in over 300 litigations, including many of the world's largest commercial disputes. He has given oral evidence on approximately 60 occasions in the English High Court, the Copyright Tribunal and the European Commission (Competition Directorate), and before over 30 international arbitration tribunals. He is also a commercial barrister at One Essex Court.

Mr Boulton was previously the global head of finance and accounting services of a major expert services and consulting firm, which included the forensic accounting; damages and intellectual property; financial services; and healthcare practice areas.

Mr Boulton spent 20 years with Arthur Andersen, including 11 years as a partner. He spent three years (1997-2000) as the number-two executive, responsible for over 70,000 people worldwide. His broader experience included several global leadership positions; 15 years of client work as a consultant on financial and economic issues, particularly in the media and energy sectors; and substantial experience as an expert in major commercial litigation.

Mr Boulton has expertise in multiple jurisdictions. For four years, he spent half his time in the USA (principally Chicago and New York). He has led major client assignments in the USA (Seattle, Los Angeles, Salt Lake City, New York, Minneapolis, Midland), Eastern Europe, the Bahamas, the Middle East, Libya, India, Hong Kong, Singapore, the Philippines and Japan.

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**WWL says:** *Richard Boulton is able to "draw off his skills as a barrister" as well as being a forensic accountant to offer a "in-depth knowledge" and unrivalled experience of hearings.*

Kathryn Britten  
AlixPartners UK LLP

Kathryn is a chartered accountant and a managing director at AlixPartners. She has specialised in forensic accounting and dispute consulting services for the past 28 years and has more than 40 years' experience in the accounting profession. She is one of the UK's most senior and experienced accounting experts with extensive experience of both litigation and arbitration.

Kathryn carries out financial investigations and provides expert witness and dispute resolution services in arbitration and litigation, including early assessment and advice, on-going support, reporting and testifying before courts and tribunals. She also advises in alternative dispute resolution including mediation and expert determination and is regularly appointed as an independent determiner.

Kathryn is engaged in disputes concerning financial accounting and auditing issues as well as quantum and damages calculations. She has worked across a very wide range of industries and sectors including professional services, financial services, natural resources, telecommunications, IT, hospitality, wholesale, retail, pharmaceutical, construction, shipping, logistics, airlines, travel and transport, as well as the public sector and regulators. She has extensive experience in high-profile and international cases involving accounting and auditing issues or complex calculations of loss and damage.

Kathryn has written hundreds of accounting and quantum reports and has testified on many occasions. She is particularly known for her keen analytical mind, her professionalism and her ability to adapt to clients' needs. Her extensive knowledge and wealth of experience enable her to provide robust oral testimony and to assist with successful and significant settlements outside the courts.



**Steve Cornmell**  
*Kroll*

Kathryn's experience includes disputes arising from M&A transactions, joint ventures and shareholder disputes, completion accounts disputes, claims for breach of warranty, misrepresentation, breach of contract and loss of profit, competition matters, fraudulent accounting, regulatory investigations, professional negligence and insurance claims. She has worked with law firms in the United Kingdom and across Europe, in the Far East, the Middle East, and in the United States, on cases involving entities in the UK and Europe, the Far East, the Middle East, India, Africa, the United States and South America.

With an honours degree in mathematics, Kathryn trained and qualified as a chartered accountant with a predecessor of PwC, qualifying in 1979. In 1990 she joined BDO, where she became partner in 1995. She was an audit partner (until 2005) and a forensic partner, eventually becoming that firm's UK head of forensic accounting. She joined KPMG in 2010 where she was chairman of KPMG Forensic in the UK until 2016. She is a regular speaker at events for lawyers involved in all forms of dispute resolution.

Kathryn is a member of the council of the Institute of Chartered Accountants in England and Wales (ICAEW), past chairman of the ICAEW's forensic and expert witness group, past vice-chairman of its commercial board and past chairman of the ICAEW's audit committee.

Kathryn became a Fellow of the ICAEW in 1989 and a Fellow of the Academy of Experts in 2006. She is a certified fraud examiner, has trained as a mediator with CEDR, and is a member of the Chartered Institute of Arbitrators. Kathryn is also a member of the board of the London Chamber of Arbitration.

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Steve Cornmell, is a managing director in the Expert Services practice of Kroll. Steve has worked in the forensic accounting sector for over 25 years. He has a wide range of experience of commercial litigation and disputes and is a specialist in financial investigation. He has extensive experience of providing forensic accounting expertise in relation to commercial disputes and financial investigations.

Steve has acted as expert in a wide range of cases and has provided evidence in person in the criminal and commercial courts, international arbitration tribunals and disciplinary hearings brought by professional bodies. He has provided expert evidence regarding the quantification of damages and in relation to technical accounting matters.

He has also acted for numerous corporate clients in investigations of alleged fraud and accounting irregularity and breakdown. He has assisted insolvency professionals in investigating the circumstances surrounding the failure of businesses, and led efforts to trace and recover corporate funds.

He has extensive experience of criminal fraud investigation having assisted prosecuting agencies on a wide range of enquiries involving fraudulent trading, theft and false accounting. He has twice been appointed as an inspector in respect of Companies Act and Insider Dealing enquiries. He has also acted in the defence of individuals charged with serious fraud and money laundering offences.

Steve has extensive experience of asset tracing and the recovery of the proceeds of crime. He has assisted government agencies in the quantification of losses and the pursuit of confiscation proceedings. He has assisted overseas governments in tracing monies allegedly stolen by former heads of state.

Steve has extensive experience of professional negligence investigations, particularly those involving alleged audit failure involving the failure to identify fraud. He has assisted UK and overseas regulators in investigations regarding the conduct of audit firms and individual members and has provided expert evidence in professional disciplinary tribunals. He has assisted liquidators in bringing claims against the auditors of collapsed businesses.

Steve's cases have covered a broad range of business sectors, including oil and gas, metals, automotive, construction, property, industrials, financial services, hotels, and retail. His cases have involved a wide geographical spread and have included matters in continental Europe, Africa, the Middle East, Asia and the UK and US.

Steve was previously a partner in a global accounting firm where he was the managing partner of the UK Forensic and Investigation Services practice, and where he was also responsible for the development of the legal technology services function.

Steve is a fellow of the Institute of Chartered Accountants in England and Wales. He is a graduate of politics.

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**WWL says:** Kathryn Britten is "very well known and experienced", with wide-ranging accounting experience.

**WWL says:** Steve Cornmell is a highly rated name in the forensic accounting market, and is appreciated by peers as "an old-school investigator".

## England



**Kaley Crossthwaite**  
BDO LLP

Kaley Crossthwaite is an expert in fraud investigations and regulatory investigations. She is a chartered accountant with over 18 years' experience working in the forensic accounting profession.

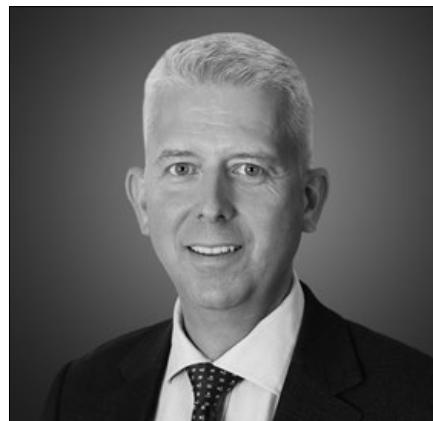
Kaley spent 18 months on secondment as an investigator with the companies investigations branch of the Department of Trade and Industry and was appointed several times as an inspector to investigate insider dealing working alongside the FCA. Kaley has been appointed many times by the secretary of state to investigate companies acting against the public interest and has been involved in many compulsory wind-ups following the investigation, and subsequent disqualification of directors. Kaley was also secretary to the investigation into the collapse of MG Rover.

Before moving to specialise in investigations Kaley worked in dispute resolutions on a variety of work within a wide range of sectors, including breach of contract and business interruption. Kaley currently undertakes a variety of work, including fraud investigations, regulatory investigations, anti-money laundering, anti-corruption and other financial crime and dispute resolution work. Kaley has worked in a large number of jurisdictions across the world and most recently worked in Ireland on a high-profile investigation following the financial crisis. Kaley's experience includes investigating accounting 'black holes' and allegations of wrong-doing from the most senior individuals within large global entities. She has worked on many large cross-border investigations, liaising with overseas regulators and law enforcement authorities. She advises boards and non-executive directors following allegations and independent investigations.

Kaley is a member of the Institute of Chartered Accountants in England and Wales and regularly speaks at conferences around the world on fraud, investigations and crisis management. Kaley publishes the BDO FraudTrack report twice a year which highlights trends in reported fraud; she is also a regular contributor to other journals and press publications.

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**WWL says:** *Kaley Crossthwaite is a pivotal player in the forensic accounting space, and prized for her polished profile in prominent fraud investigations and e-discovery matters.*



**David Dearman**  
Ankura

David Dearman is a senior managing director in Ankura's London office specialising in international dispute advisory and expert witness services with a focus on cross border disputes and international arbitration.

He is one of the leading testifying experts in the UK with over 25 years of experience of preparing expert reports and giving oral evidence in complex international disputes (including asset expropriation, contractual, warranty and post transaction disputes, damages and loss assessments, technical accounting disputes, professional negligence actions and complex valuations) and fraud, money laundering and other financial investigations. David has given oral evidence on more than 35 occasions in the High Court and the Criminal Courts in the UK, before the CAT and at International Arbitration tribunals globally. David has acted in UNCITRAL, ICSID, ICC, LCIA, SIAC, DIFC, ICDR and AAA proceedings, preparing expert reports and giving oral evidence at hearings in the UK, the USA, Dubai, Paris, Singapore, the Hague and Ireland.

Prior to joining Ankura, David was a partner for 18 years in two substantial audit, accountancy and business advisory practices. Most recently he was global Co-Chair of the Forensic and Investigation Services team at a substantial international firm, a member of the firm's Governance Council and Chair of the firm's Insurance Committee.

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**WWL says:** *David Dearman is a top tier forensic expert who is "cool and composed under cross-examination".*



**Paul Doxey**  
Charles River Associates

Paul Doxey is a senior consultant in the forensic services practice of Charles River Associates.

Paul has 30 years' experience in accountancy, finance, business and financial regulation. He specialises in forensic investigations and financial disputes, including testifying as an expert witness on accounting and fraud matters. Issues covered include accounting treatments, loss of profits, asset tracing, money laundering, fraud, corruption and financial crime due diligence. He has led large-scale investigations in the UK, continental Europe and Asia.

Paul was an audit and forensic partner at Arthur Andersen, where he worked for 14 years in the financial services practice. As a member the "on-call" technical team he advised investment banks on accounting for leasing, securities and structured products. He was seconded for two years as a senior manager in the special investigation units at the Bank of England and the Financial Services Authority.

Paul has deep experience in management systems and digital technology. He has founded a start-up to transform the ability of clients to organise and communicate their information simply, intuitively and securely. In 2014 he implemented the first information security management system to be fully certified under ISO 27001 for a UK forensic accounting firm or practice. He has also achieved certifications under ISO 9001 (Quality) and ISO 22301 (Business Continuity).

Paul is an accredited forensic accountant, a certified fraud examiner and a fellow of the Institute of Chartered Accountants in England and Wales. He has an MA in economics from the University of Cambridge and a diploma in business administration from Warwick Business School.

Clients have described Paul's work as "excellent", "first-rate", "invaluable", "exceptional", "amazing" and "of the highest calibre at all times". Qualities referred to include "commercial", "dedicated", "insightful" and "rigorous". A leading silk on a high-profile case considered him "a vital asset in this complex fraud action".

A recurring theme is the authority and clarity of his communications: sources describe his "assured presence when giving evidence in the witness box", adding that he "is able to reduce a mass of sometimes confusing financial information to its essentials", "coped exceptionally well with hostile cross-examination", "is an excellent and poised witness" and "has an ability to explain and deconstruct complex matters clearly."

Clients value Paul for his work in difficult or fast-changing circumstances, finding him "highly responsive", able to "think critically" and demonstrating "a profound ability to analyse complex records". They report that he can deal with "a great deal of material in a tight timeframe", "turn around reports in very short spaces of time" and "respond to new developments on a case at short notice."

A US litigator and ex-prosecutor with over 30 years' experience, including very large international fraud cases, commented of Paul: "You were one of the very best with whom I have had the pleasure of working. Your perception, your diligence, your attention to detail (including inconvenient truth), your ability to see both the forest and each tree and to articulate clearly what you saw, place you in the first rank of exceedingly good forensic accountants. It was and is a pleasure to work with you, as I and my colleagues can attest."

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**Toby Duthie**  
Forensic Risk Alliance

Toby Duthie is a founding partner of FRA and head of its UK and European offices. He has more than 20 years' experience in financial analysis, complex financial modelling, investigations and compliance reviews. Fluent in English and German, Toby has particular expertise in multi-jurisdictional investigations, anti-bribery and corruption compliance testing; he also specialises in matters of government enforcement.

Toby has worked on many complex financial frauds and bribery investigations, most notably leading the FRA team supporting Airbus in a multi-year, multinational investigation, resulting in €3.6 billion settlement with four investigative authorities: the UK Serious Fraud Office (SFO), the US Department of Justice (DOJ), the US Department of State (DOS) and the French Parquet National Financier (PNF). FRA advised Airbus and its counsel from the early stages in designing a robust and forensically based approach to the investigation, customising a data governance strategy alongside compliance risk assessment and remediation support, as well as the eventual fine calculation.

He has also been involved in other disgorgement and fine calculation analysis requiring modelling in multiple jurisdictions including the *Rolls-Royce* DOJ, SFO and Brazilian settlement, worth £671 million; the US\$521 million *Teva* settlement; and the *SBM Offshore* DOJ settlement, worth US\$328 million.

Toby has been integral in resolving high-profile enforcement cases going back to 2004 including *Innopsec*, *Panalpina*, *Total*, *Technip Bonny Island LNG* and the *Diebold* FCPA monitorship. He has worked on matters involving UK, US, Swiss, Brazilian, Dutch and French regulators, and has extensive experience calculating damages in FCPA enforcement actions. He has worked on four of the 10 largest FCPA settlements.

**WWL says:** *Paul Doxey earns plaudits from commentators as "a fantastic expert" who is "a go-to for complex corporate valuation matters".*

**Continued overleaf**

England

Toby Duthie (cont.)

Toby sits on the editorial board of *Global Investigations Review (GIR)*, and was recently featured on BBC Radio Four's *Law in Action*, a long-running legal programme. He is instrumental in developing the firm's practice across Europe and previously set up the UK's first third-party litigation funding company in 2002 (IM Litigation Management Limited) which pursued over 50 claims with a success rate exceeding 70 per cent. Highly regarded and trusted within the industry, clients note: "There is no one better in the field."

A graduate with honours from University College London, Toby worked as a steel trader in Hong Kong and in the investment banking division of Deutsche Bank/Morgan Grenfell.

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**WWL says:** *Toby Duthie is held in high esteem by market sources who note he sits among the foremost forensic experts in the European market.*



**John Ellison**  
FTI Consulting

John Ellison is a senior managing director at FTI Consulting.

John has 25 years' experience as a partner at KPMG, latterly as a senior partner and for 13 years as chairman of its forensic department. He has testified orally and been cross-examined as an expert witness on over 50 occasions in 12 jurisdictions, including the UK, Sweden, France, Austria, the UAE, Hong Kong, the USA and Singapore. He has been instructed as an expert in over 200 cases, including 25 investor-state disputes. John has been instructed in matters in the English High Court, and the VAT and Duties Tribunal; and in investor-state and commercial arbitrations under ICSID, UNCITRAL, LCIA, ICC, SIAC, CIETAC, SCC and other rules. He has also testified before juries in libel and criminal cases.

John also sits as an arbitrator and an independent expert to determine disputes, particularly those arising from valuations or sale and purchase agreements. He has been nominated as an arbitrator under the auspices of the London Court of International Arbitration; the American Arbitration Association; the International Court of Arbitration of the International Chamber of Commerce; the DIFC/LCIA in Dubai; and the Arbitration Institute of the Stockholm Chamber of Commerce; and as an independent expert by the President of the ICAEW. These have included appointments as chair of a three-person AAA tribunal in Cayman, and as LCIA sole arbitrator.

John has been recommended by *WWL: Arbitration* and *Global Arbitration Review*.

John works across a wide range of industries. With an audit and then corporate finance background (including four IPOs and two privatisations), he has testified in many industries.

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**WWL says:** *John Ellison is a "deeply experienced" testifying expert who enjoys a sterling reputation among peers for his "thoughtful and creative approach to solving complex problems".*



**Andrew Grantham**  
AlixPartners UK LLP

Andrew Grantham has dealt with litigation matters and financial investigations since 1991. His experience as an expert accountancy witness covers many aspects of accounting and financial matters, including breach of contract and loss of profits claims, claims arising following acquisitions and sales of businesses (including breach of warranty and completion account disputes) and business valuations.

He has given expert evidence in the UK High Court and Crown Court, as well as in international arbitrations on over 50 occasions. He has given evidence in ICC, ICSID, LCIA, LMIA, UNCITRAL and various ad hoc arbitrations around the world. Andrew has acted as an arbitrator and regularly acts as a neutral expert determiner on completion account disputes.

His work over the past 30 years has included audit, corporate finance due diligence, internal audit, corporate recovery liquidity appraisals and valuations. In respect of corporate liquidity, he has also undertaken assignments involving security for cost applications.

Andrew has undertaken a significant number of valuations in both contentious and non-contentious situations.

Andrew has experience across a variety of industry sectors, including telecoms, construction, engineering, utilities, oil and gas, energy, chemicals, shipping, transportation, automotive, food processing, pharmaceuticals, retail, property and real estate, IT, financial services and manufacturing.

He is also a fellow of the Expert Witness Institute. He was a governor and chairman of the finance committee, and the treasurer of the Expert Witness Institute, from 2006 to 2014.

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**WWL says:** *Andrew Grantham enjoys a sterling reputation in the forensic accounting space, thanks to his strong track record on financial investigations across 25 years.*



**Philip Haberman**  
Kroll

Philip Haberman is managing director at Kroll. He has specialised in forensic accounting since 1990, spending 22 years as a partner in Big Four firms before setting up Haberman Ilett in September 2013. He has six times been Who's Who Legal's Expert Witness of the Year.

Philip has been actively involved in over 300 matters, including commercial disputes, shareholder disputes, investment treaty claims, transaction-related disputes, and disputes arising out of accounting and financial irregularities. He has given oral evidence on more than 60 occasions, before international arbitration tribunals under LCIA, ICC, ICSID, UNCITRAL, Swiss, SIAC and ad hoc rules, as well as UK courts. He has carried out many expert determinations to resolve disputes, and regularly assists clients to resolve disputes informally, through early discussion and negotiation.

Clients and counsel have described him as "an absolute pleasure to work with", adding that he "couldn't have had a better team".

He has a degree in mathematics from Cambridge University and qualified as a chartered accountant in 1980. He is a fellow of the Institute of Chartered Accountants in England and Wales, a member of the Chartered Institute of Arbitrators, a founder member of the Expert Witness Institute and a CEDR-accredited mediator. He is a member of the board of the LCIA and a past trustee of the British Institute of International and Comparative Law.

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**Faye Hall**  
Evelyn Partners

Faye has specialised in forensic accounting for over 20 years with a particular focus on financial remedies for divorce proceedings, probate disputes, contentious trust matters as well as commercial disputes. She has valued companies across the UK and in offshore jurisdictions such as China, Africa, Thailand, Bermuda and the US. Faye has provided expert accountancy evidence in the High Court for both family and civil proceedings, at Arbitration hearings and has assisted in Mediations.

Faye is regularly instructed by leading matrimonial and private client dispute lawyers. She provides expert reports on behalf of an individual party or acts as a Single Joint Expert. She is also on hand to act as a shadow expert, giving assistance with understanding figures and valuations prepared by others, drafting requests for additional explanations and answering any questions that might arise. Faye is a central member of Evelyn Partners' Divorce services group and is able to put those who instruct her in touch with leading in-house pensions and tax experts for a fully comprehensive divorce service.

Faye regularly provides training to lawyers on valuing business assets for the purposes of private client and commercial disputes and regularly speaks at conferences to provide an accountancy perspective for legal practitioners.

Faye is a qualified chartered management accountant, she is an affiliate member of Resolution, a member of ICAEW's valuations special interest group and a member of Expert Witness Institute (EWI).

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**Roula Harfouche**  
HKA

Roula Harfouche is a partner with HKA in London. She specialises in the assessment of damages and complex valuation issues in litigation and international arbitration contexts. She is experienced in matters involving breaches of contract, investment treaty claims, transaction-related disputes, shareholder/JV disputes, and intellectual property infringements.

She has been valuing companies, listed and unlisted securities, and intellectual property rights in commercial and contentious contexts since 2000, and has provided valuation or damages assessment services in more than 80 disputes.

Roula has testified in both English and French and has worked on matters before the UK High Court, the UK Family Division, the Patents Court, the French Commercial Court and the Singapore International Commercial Court (SICC), and in mediation. Her international arbitration experience spans numerous forums including the LCIA, ICC, SCC, HKIAC, PCA, Cairo Regional Center For International Commercial Arbitration (CRCICA), SCAI, Netherlands Arbitration Institute (NIA), and ICSID, and under the UNCITRAL rules.

Roula has supported clients across a diverse range of sectors including telecoms, professional services, pharmaceuticals, chemicals, manufacturing, utilities, energy and transport.

Roula is a fellow of the Institute of Chartered Accountants in England and Wales and a member of the Society of Share and Business Valuers. She holds a graduate diploma in business studies from the London School of Economics (LSE) and from a French business school (EDHEC), and an MSc in management (distinction) from the LSE.

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**WWL says:** *Philip Haberman is a fantastic practitioner in the market, whom peers rate very highly as "one of the best forensic accounting experts out there".*

**WWL says:** *Faye Hall is singled out by peers as a "tenacious and conscientious" expert who is "strong under fire in cross-examination".*

**WWL says:** *Roula Harfouche enjoys extensive acclaim from peers, who describe her as having "stand out knowledge of the space" and "years of rich international experience".*

## England



### Kate Hart

Quantuma Advisory Limited

Kate is a managing director in Quantuma's forensic accounting and investigations team, working in London and the South East. Kate acts as an expert witness and advisor for individuals and corporates, with her experience ranging from owner-managed businesses and partnerships to large multi-nationals.

Kate has experience of acting in both domestic and international matters and has been actively involved in more than 400 engagements. Her involvement ranges from the calculation of loss and damages in contractual disputes and consequential loss scenarios to business valuations for shareholder, partnership, commercial agency and matrimonial disputes.

Kate has significant experience of transaction-related disputes, advising on warranty claims and acting as expert determiner and adviser in completion accounts and earn-out disputes.

Kate has given evidence in the High Court, the county courts, at arbitration and before employment tribunals. She has experience of most industry sectors including manufacturing, telecoms, IT, property, retail, pharmaceuticals, logistics and professional services.

Kate's clients report that her "expertise, speed, teamwork and pragmatism are invaluable". She is described as being "incredibly thorough", "proactive" and "user-friendly", producing reports that are "excellent in respect of presentation and clarity".

A fellow of the Institute of Chartered Accountants in England and Wales, Kate is the current chair of the ICAEW's Forensic and Expert Witness Group, a member of the Academy of Experts and an ICAEW accredited forensic accountant. She also sits on the ICAEW President's Nomination Scheme panel of experts.



### James Helme

Grant Thornton UK LLP

James Helme is a director in Grant Thornton UK's forensic and investigations services practice, specialising in investigations.

Since 2005, James has worked on, and led, significant assignments into money laundering, fraud, complex accounting irregularities, corruption, and financial crime matters, working for corporates, lawyers and regulators.

James has a particular focus on international investigations and has worked with colleagues from the Grant Thornton International network in Kenya, Hong Kong, India, Thailand, the Middle East (including Kingdom of Saudi Arabia, Bahrain and UAE) and Cayman.

James' assignments invariably involve reviewing data from various sources (interviews, open source, structure and unstructured data), and he is, therefore, adept at employing the latest digital forensic technology on communication data and data analytic techniques analysing accounting transactional data to identify anomalies or uncommercial behavior.

James appreciates that one of the toughest challenges facing investigators is communicating complex and voluminous data into an easily understandable format. He looks to bring clarity and commercial acumen to each case, employing data visualisation where possible.

James is a certified fraud examiner, an accredited financial intelligence officer and a fellow of the Institute of Chartered Accountants in England and Wales. He has delivered the Grant Thornton Core Investigation Skills course to member firms in Manila and Ljubljana.

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**WWL says:** *Kate Hart is prized for her "ability to write clear and concise reports, which distil complicated matters into an easily understandable format". One commentator adds, "She is strong across all aspects of expert quantum work."*





**Steve Holt**  
Grant Thornton UK LLP

In his capacity as a National Crime Agency Special (NCA Special) he often carries out pro bono work on criminal matters supporting the NCA's POCA investigations into money laundering. His services include asset tracing, understanding corporate structures, reviewing accounting records. He has advised the lead national enforcement agencies in Kenya on the role of forensic accountants and asset tracing matters.

Steve Holt is managing director and leads the financial and forensic investigations team at K2 Intelligence in London, where he assists clients facing instances of fraud, bribery and corruption, mismanagement and misconduct.

Steve has more than a decade of forensic accounting and investigations experience in high-profile and high-stakes cases, which he uses to aid companies in resolving urgent, complex, cross-border issues.

His work often involves the analysis and presentation of complex information from multiple sources in a digestible format that may be used to support disclosure to regulators or as an expert report as part of legal proceedings.

He is involved in a number of high-profile international assignments representing governments, public companies, and private individuals, and assists in both the recovery and seizure of substantial funds.

Recently, Steve was appointed as expert investigator on behalf of a UK regulator to identify the effect of the actions of management following the collapse of a high-profile company, which resulted in the recovery of over £300 million.

He has also been appointed in several investigations connected with allegations of bribery involving Operation Car Wash in Brazil, and uncovered a €620 million cross-border money laundering scheme involving the manipulation of several international banks by a cartel of rogue businessmen.

Steve is a member of the Institute of Chartered Accountants in England and Wales, is a certified fraud examiner, and holds a first-class honours degree in statistics from the University of Bath.

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**Frank Ilett**  
Kroll

Frank Ilett is a managing director at Kroll, he has specialised in forensic accounting since 1991, spending 27 years in Big Four firms (13 as partner).

Frank has been actively involved in over 175 matters, including commercial disputes, shareholder disputes, investment treaty claims, transaction-related disputes, negligence claims and disputes arising out of accounting and financial irregularities. His experience spans most industry sectors.

Frank has a particular specialism assessing losses in large-scale ICT implementation disputes. Having worked regularly on such disputes for over 20 years, he is very familiar with most of the legal, technical and financial issues that arise and how to quantify their impact within his loss calculations.

He has given oral evidence many times in the English courts and before international arbitration tribunals, including the LCIA, ICC, HKIAC and the SAAA.

Frank is one of a small number of expert accountants to have been appointed as an expert assessor under the Arbitration Act 1996.

He is described by colleagues and clients as very easy to work with and an excellent communicator. He is very focused on producing high-quality work while also keeping his clients fully informed of progress.

Frank qualified as a chartered accountant in 1986 and has been a fellow of the Institute of Chartered Accountants in England and Wales since 1997. He is a member of the Expert Witness Institute and a CEDR-accredited mediator.

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**WWL says:** James Helme garners plaudits for his well-established forensic accounting practice which sees him regularly engaged in fraud, financial irregularity, bribery and corruption cases, both domestically and abroad.

**WWL says:** Peers "really rate" Steve Holt as a forensic accountant, highlighting that he is "very commercial, creative and has a great output level".

**WWL says:** Frank Ilett impresses market commentators with his top-tier handling of a broad range of forensic accounting matters.

## England



**Richard Indge**  
Ankura

Richard Indge is a senior managing director at Ankura based in London, specialising in expert testimony on accounting, valuation and the quantum of damages for litigation, international arbitration, and investment treaty disputes. He also acts as an expert for the purposes of determining M&A-related disputes arising from completion account and earn-out mechanisms. With over 25 years of experience working within the disputes arena, Richard has earned recognition by Who's Who Legal as one of the leading testifying experts in the UK in the fields of forensic accounting, investigations, financial advisory, and valuation relating to quantum of damages. The claims in which he is involved typically arise from commercial contractual disputes, investor-state disputes, and disputes arising out of accounting and financial irregularities, particularly in the energy, mining, construction, transportation, and financial services sectors.

Richard has given oral evidence on numerous occasions in the English High Court and International Arbitration Tribunal hearings. He has acted as an expert in UNCITRAL, ICSID, ICC, LCIA, HKIAC, SCC, LMAA, and ad hoc proceedings, preparing expert reports and giving oral evidence at arbitral hearings in London, Washington, Paris, Dubai, Abu Dhabi, Oman, and Helsinki.

Prior to joining Ankura, Richard was a partner in a Big 4 global accountancy firm and led their Global Claims & Disputes Services practice.

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**Ben Johnson**  
Berkeley Research Group

Ben Johnson is a managing director in the global investigations and strategic intelligence practice based in London, and leads the forensic investigation team in EMEA. He is a forensic accountant with 20 years' experience in the field, focusing on fraud, accounting malpractice and anti-bribery and corruption issues. In the course of his career Ben has worked on some of the largest and most complex investigations and disputes globally. Ben has extensive experience in acting for regulators and enforcement agencies which enables him to provide valuable insight to private sector clients facing regulatory oversight.

Ben has led multiple investigations on behalf of accountancy regulators into major accounting scandals in the UK and other jurisdictions. He also led a team of forensic investigators assisting the attorney general's office and the police of a Southern European country investigating potential crimes in the country's banking sector.

In addition to his investigations experience, Ben has authored expert reports on issues relating to fraud, corruption and misapplication of accounting standards in court proceedings, regulatory proceedings and international arbitration; and he has provided oral expert testimony regarding global anti-bribery and corruption standards. He is also experienced in advising companies on their compliance processes, in particular anti-bribery and corruption measures, anti-fraud procedures including procurement and sanctions compliance procedures.

He has experience across a range of industry sectors, in particular: financial services; energy; software; IT and telecoms; support services; construction and engineering; and retail.

He is the deputy chairman and an executive board member of the Academy of Experts, the leading body for the promotion of standards for expert witnesses.

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**Julian Jones**  
Alvarez & Marsal

Julian Jones is a managing director and a member of the executive committee of Alvarez & Marsal's disputes and investigations practice, based out of its London office. He brings more than 20 years of accounting experience, with over 18 years of specialist experience in financial investigations and disputes and has served both advisory and expert witness-related roles.

Mr Jones has worked on investigations throughout the UK, Europe, the US and the Middle East for lawyers, public and private sector clients, governments and regulators. Mr Jones brings significant experience in conducting confidential reviews, working either independently or in conjunction with a company's internal counsel. He has also provided expert opinions and given evidence on the assessment of loss, and has investigated allegations of bribery and corruption in connection with procurement managers, lawyers and accountants, bank officers, sports clubs, shipping agents, trustees of pension funds, and managing directors of both quoted and unquoted companies.

Mr Jones has acted in many high-profile cases including leading A&M's investigations in connection with the bankruptcy of Lehman Brothers and providing evidence in connection with several major High Court disputes related to Lehman Brothers intercompany relationships and the working practices between entities. He also investigated several issues linked to Lehman's structured transactions group and assisted the team leading the wind-down of those structures; analysing multiple pieces of financial information on behalf of a government in order to trace and identify worldwide assets of the former rulers of one of the Arab Spring countries; acting for various UK regulators in investigating the work of other accountants in several high profile matters; assisting attorneys to Citibank in an action arising from the collapse of Parmalat; working on behalf of financial regulators in analysing various boiler room and Ponzi scheme frauds to identify funds flows.

**WWL says:** Richard Indge is singled out by sources for his impeccable expertise acting as expert witness in a variety of matters, from forensic accounting, investigations and financial advisory issues to damage valuations.

**WWL says:** Ben Johnson is a market-leading forensic accountant who is regularly instructed on bribery and corruption matters.



**Valery Knyazev**

*Kroll*

Mr Jones' experience includes assessment of quantum, loss of profit, due diligence assistance, asset tracing, fraud and financial crime. His work has covered many sectors including retail, residential and commercial building development, shipping, oil and gas, automotive, retail wholesalers and manufacturers, telecoms, financial services and professional services companies. Many of Mr Jones' cases have required the efficient handling and reviewing of large volumes of electronic data, using advanced forensic computing and data analytical techniques.

Mr Jones earned a bachelor's degree in mechanical engineering from Imperial College in London and trained as a chartered engineer with British Steel Corporation. He is a member of the Institute of Chartered Accountants in England and Wales.

Valery Knyazev is a managing director at Kroll. Valery has over 25 years of professional experience and has been involved in forensic accounting and financial expert engagements in the UK, Russia, CIS region, and in emerging markets.

Valery has been actively involved in a wide range of matters including commercial and shareholder disputes quantifying damages and valuing business interests, investment treaty claims, transaction-related disputes, loss of profit claims, insurance and reinsurance claims, financial investigations and disputes arising out of accounting and financial irregularities reporting on alleged fraud transactions and asset misappropriation.

Valery has issued reports and testified in arbitration proceedings under LCIA, SCC, ICC and ICSID rules, and in state courts, on many occasions.

Valery has first-hand experience in business, accounting and financial practices in emerging markets and the CIS region. He has provided services in civil and criminal proceedings, and his reports have been served in state court proceedings in Russia, Cyprus, British Virgin Islands and the UK. He has advised clients in a wide range of industries including construction, financial services, manufacturing, mining, oil and gas, real estate, telecoms and others.

Valery is a fellow of the Association of Chartered Certified Accountants and a Certified Fraud Examiner. He has received additional professional education in business valuation. He has a high degree in economics, and a high degree with honours in engineering.

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**Gervase MacGregor**

*BDO LLP*

Gervase is the head of international advisory, risk and quality at BDO LLP. Gervase is one of the most experienced accounting expert witnesses in the UK and has extensive experience of international arbitrations. He has worked on cases in London (LCIA and ICC), Stockholm (SCC), Geneva (ICC), Paris (ICC, ICSID), Zurich (ICC, ad hoc Cantonal) and Rotterdam (NAI). He has also worked on cases before the Court of First Instance of the European Communities, the High Court in London, the Copyright Tribunal and the Restrictive Practices Court. He has acted as expert witness in hundreds of legal actions and has given oral evidence 50 times.

In 1997, he started working as an external adviser to the United Nations Compensation Commission in respect of compensation claims against Iraq arising from its invasion of Kuwait in 1990. He considered a large number of claims in the oilfield and related energy sectors and was a lead adviser in respect of the Kuwait oil sector's US\$23 billion claim for compensation following the blowing-up of its oil wells. Since then he has worked on a large number of disputes in the energy sector.

He is the author of various books, including Expert Accounting Evidence, Solicitors Accounts and Surveyors, Architects and Estate Agents. He has also written numerous articles for Accountancy and other technical publications.

His main areas of expertise are in the field of natural resources, particularly oil and gas claims; state/operator disputes; takeover disputes; regulatory matters; and valuing companies and damages.

Prior to joining BDO he worked as a petroleum geologist in the North Sea, Australia and West Africa. He has investigated and reported on the affairs of the MG Rover Group and Phoenix Venture Holdings on behalf of the Secretary of State and DTI.

**WWL says:** *Julian Jones is singled out by respondents as a knowledgeable practitioner, who "controls work streams very effectively and consistently creates quality products".*

**WWL says:** *Valery Knyazev enjoys an outstanding reputation among peers, thanks to his skilful work advising clients on investigations and disputes.*

**Continued overleaf**

## England



### Gervase MacGregor (cont.)

His experience includes acting as an accountant instructed by the UNCC to advise panels on determination of claims against Iraq arising from the Gulf War (1990–1991); acting as an expert for the MCPS-PRS Alliance in the Copyright Tribunal relating to online music; acting in relation to loss of profits (among other issues) arising from the takeover of ERF by MAN (2001–2007, instructed on behalf of MAN); acting as an expert witness on behalf of the Director General of Fair Trading in respect of the removal of resale price maintenance on OTC medicines; acting for the UK energy regulator on the accounting disclosures by the large six energy companies; and monitoring trustee for competition regulators.

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**WWL says:** *Gervase MacGregor is a stand out figure providing market-leading expert testimony on complex international investigations in the energy sector.*

### Zoë Newman

*Kroll*

Zoë Newman is a regional managing director and global co-head of the Financial Investigations practice, based in London. Zoë leverages over 20 years of experience working across Eastern Europe, the Commonwealth of Independent States (CIS) and the Middle East and has led numerous international cross-border investigations. These investigations required the tracing of complex fund flows, dissection of corporate structures and assessment of the integrity of transactions to support both civil and criminal asset recovery proceedings and disclosures to regulators.

Zoë's extensive experience includes advising emerging and frontier market banking regulators on systemic issues relating to distressed banks, the integrity of their capital and the identification of abuse of the financial system by the banks' shareholders and senior management. She has significant expertise in advising both government and corporate clients and their counsel in critical matters concerning the prevention, detection and investigation of fraud and corruption and associated money-laundering mechanisms and related asset recovery strategies.

She regularly presents to boards, regulators and government bodies on how best to approach and structure financial investigations into some of the most sensitive issues they face.

Further, Zoë has led complex, multi-jurisdictional investigations on behalf of corporates subject to various localised bribery and corruption legislations.

Zoë has overseen several external asset recovery investigations on behalf of multinational corporates whose employees were subject to targeted efforts by organised crime to convince them to misappropriate millions of dollars from the organisations.

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**WWL says:** *Zoe Newman is a respected name in the forensic accounting market, and regularly advises banking regulators on a variety of finance related matters, including shareholder abuse.*



**Weng Yee Ng**  
Forensic Risk Alliance

Weng Yee Ng is a director at FRA. She holds more than 16 years of experience in external and internal audit and forensic accounting. Her expertise includes compliance reviews, internal investigations, litigation support (both civil and criminal), risk assessments, evaluation of compliance programmes, Foreign Corrupt Practices Act monitorships for both the US Department of Justice (DOJ) and US Securities and Exchange Commission, disgorgement and penalty calculations, procurement fraud matters and third-party and M&A due diligence.

Weng Yee was part of the FRA team supporting Airbus in a multi-year, multinational investigation, resulting in €3.6bn global settlement with four investigative authorities: UK Serious Fraud Office, the US DOJ, the US Department of State and French Parquet National Financier. Weng Yee's team focused on a risk assessment and evaluation of the company's anti-bribery and corruption global compliance program.

She has also successfully completed compliance monitorships for a medical devices company and for a financial transaction systems manufacturer, both with global presence, a proactive anti-bribery and corruption review for an international bank and several internal investigations into whistleblower alerts for a CAC 40 automotive original equipment manufacturer.

Having spent over six years working in-country in Malaysia, Weng Yee possesses a first-hand understanding of the business nuances and financial and reporting practices encountered in Malaysia and in other Southeast Asia countries. Prior to FRA, Weng Yee was involved in statutory audits, advising on initial public offering and debt restructuring exercises, and performing SOX compliance audits for companies in, among others, the financial services, chemicals, construction, real estate, retail, pharmaceutical, education, electronics, extraction, oil and gas, and consumer goods sectors.

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**Chris Osborne**  
Osborne Partners

Prior to founding Osborne Partners, a consulting firm specialising in complex business and legal challenges based in London, Chris was the global head of FTI Consulting's Economic Consulting segment. Before joining FTI Consulting, Chris was the European Managing Director of LECG LLP and before that the global head of Arthur Andersen's Economic and Financial Consulting Group. Chris has more than 35 years' experience in applying principles of economics, finance, valuation, and accounting to a range of issues in the areas of economic regulation, public policy, commercial strategy and litigation.

During the course of his career, Chris has been involved in more than 200 cases of litigation and arbitration, including investor state, across multiple industry sectors. His work experience covers North and South America, Europe, the Middle East, Africa, Asia, and Australasia. He has also worked on regulatory issues in the electricity, gas, media, sport, post, rail, telecoms, and water sectors, working for regulators, incumbents, and new market entrants in the UK and more widely in Europe. He has a BSc in Civil Engineering and an MSc in Economics; and is also a Chartered Accountant and fellow of the Institute of Chartered Accountants in England and Wales.

He has given oral evidence on over 40 occasions - in the UK's domestic courts, as well as in London, Paris, Stockholm, Geneva, Singapore, and Melbourne in ICC, UNCITRAL and ICSID arbitrations. He has also given evidence in the Grand Court of the Cayman Islands, US Tax Courts, the US Bankruptcy Court, in the US-Iran Tribunal, before the Competition Appeals Tribunal, in the then Restrictive Trades Practices Court, and in front of the then Monopolies and Mergers Commission.

As a forensic accountant, Chris has experience providing expert advice in contentious proceedings, particularly in relation to accounting and post-acquisition, shareholder disputes, loss of profits claims, insurance claims as well as general consultancy advice to major UK financial services institutions and government agencies.

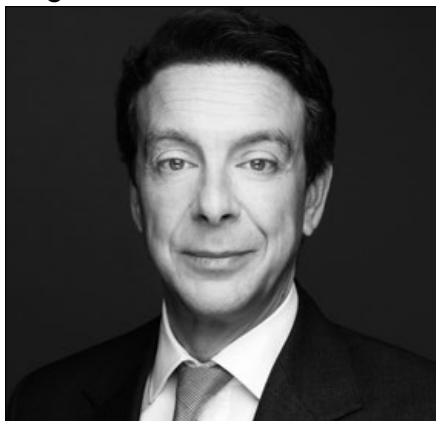
He was recently named in Who's Who Legal's 'Global Elite Thought Leaders, Arbitration Expert Witnesses for 2021', among only seven in Europe. He also features as 'Quantum of Damages Expert' and 'Litigation Expert Witness' for 2020 and has consistently been identified as a leading expert witness in the Who's Who Legal listings since their inception in 2011.

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**WWL says:** *Weng Yee Ng comes highly recommended as "a fantastic forensic investigator" with "a deep knowledge of internal accounting controls, anti-bribery measures and fraud schemes".*

**WWL says:** *Christopher Osborne has over 20 years of experience in the field and possesses "a good understanding of the various legal claims in relation to fraud".*

## England



**Charlie Patrick**  
*Forensic Risk Alliance*

Charlie Patrick is a partner at FRA and a chartered Accountant with almost 25 years' experience working in forensic accounting, investigations and compliance.

Charlie has extensive experience as a forensic accountant and investigator, having worked for UK-based and global businesses across a range of industries ranging from retailers to banks. He has wide international experience, having spent over seven years working outside the UK.

Anti-bribery and corruption investigations and compliance has been a key focus for Charlie for nearly two decades. He has run numerous risk reviews and assessments of company anti-bribery and anti-fraud procedures and controls, including as part of proposed M&A transactions. He has led over 75 investigations into allegations of fraud and misdemeanor in the UK, across Europe and globally, and has provided anti-bribery and anti-fraud training in over a dozen countries.

Charlie was part of the FRA team supporting Airbus in a multi-year, multinational investigation, resulting in a €3.6 billion settlement with four investigative authorities: the UK Serious Fraud Office (SFO), the US Department of Justice (DOJ), the US Department of State (DOS), and the French Parquet National Financier (PNF). Charlie led the FRA team assisting Airbus in the improvement of its compliance programme. This included designing a transformative global anti-bribery and corruption (ABC) risk assessment and supporting the follow-up implementation to meet the requirements of major global regulators, as well as the testing the effectiveness of a range of financial and non-financial controls.

Prior to joining FRA, Charlie established and led the forensic accounting team in Central and Eastern Europe at KPMG, and also spent two years as EMA head of anti-bribery and corruption. Charlie has appeared as a witness of fact in the UK High Court, and as an expert accounting witness in a criminal prosecution and International Arbitrations.

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**WWL says:** *Charlie Patrick is a distinguished forensic accountant who stands out for his immense experience working for UK based and global companies across a range of industries.*



**Derek Patterson**  
*Forensic Risk Alliance*

Derek Patterson is a principal at FRA's London office and head of its Nordic business. He has in-depth experience in structuring and delivering forensic accounting and electronic data services across multi-jurisdiction investigations, assessing and testing compliance programs, and in supporting complex dispute resolutions.

He has led a variety of complex fraud and litigation, financial crime and bribery investigations, in multiple jurisdictions. Derek supported Telia Company's response to bribery allegations arising from its Uzbekistan business, and with disgorgement and pecuniary gain analysis in its US\$965 million FCPA settlement with the DOJ, the SEC and the Netherlands. He also supported a major Nordic bank response to allegations of money laundering. Prior to that, Derek led the FRA team assisting Alstom's response to bribery allegations leading to regulatory settlement in Switzerland, and supported investigations in the US and the UK. Furthermore he has provided factual evidence to the Austrian courts with respect to a securities and real-estate fraud claims totalling over €2 billion. Derek also jointly led FRA's compliance program testing of a global corporation as part of the independent compliance monitor team appointed under a DPA. In addition, Derek has conducted a wide variety of compliance program assessments, internal audit reviews, controls testing, and related third-party distributor and agent reviews.

Prior to joining FRA, Derek was the group treasurer for easyJet plc, a senior member of the MBO team, which bought and sold the low-cost airline "go fly" at British Airways plc, and worked in Ford Motor Co in financial control and internal audit roles. Derek completed his training as an accountant and auditor with PricewaterhouseCoopers and holds a bachelor of accountancy degree from the University of Glasgow.

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**WWL says:** *Derek Patterson is widely recognised in the market for his "top-tier forensic accounting practice" and "excellent work output within a great team".*



**Gavin Pearson**  
Quantuma Advisory Limited

Gavin leads Quantuma's forensic accounting and investigations team in the UK, having previously been a partner in a top 10 accountancy firm and a US forensic accounting boutique.

He is a Fellow of the Institute of Chartered Accountants in England and Wales (ICAEW), a Member of the Academy of Experts and an ICAEW Accredited Forensic Accountant (and also previously chaired the ICAEW's forensic accounting and expert witness group).

Gavin has acted as expert witness, expert advisor, expert determiner and financial investigator in a significant number of forensic accounting cases across various industries in the UK, Europe, North America, Asia, Australasia and Africa with quantum ranging from low thousands to billions of pounds.

His experience in expert witness instructions spans various Courts, Arbitrations and Tribunals, usually as party expert, but also as Single Joint Expert. He has given evidence under cross-examination on around 25 occasions, including in the matter of *Al-Dowaisan & Anor v Al-Salam & Ors [2019]* where the Judge described him as a "highly competent forensic accountant and a reliable and accurate witness".

His areas of specialisms include contractual, shareholder and partnership disputes, disputes arising from the sale and purchase of companies, professional negligence claims, fraud criminal and asset tracing matters, matrimonial proceedings and compulsory purchase matters. Many of the cases he is instructed in require him to value companies and shareholdings.

Gavin regularly presents to lawyers and other professionals and contributes to both mass media and specialist publications on issues relevant to forensic accounting and acting as an expert witness.

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**Stephen Peters**  
BDO LLP

Stephen is a forensic accounting partner at BDO LLP with some 20 years of diverse experience in investigations, litigation matters and international arbitration. He is the UK's representative and key player in BDO's Global Forensic Leadership Group. Stephen has led numerous large multi-national teams in major international financial investigations. He has also been involved in expert witness assignments, both litigation in Court and arbitrations (LCIA, ICC, ICC and ICSID) dealing with issues such as breach of contract and loss of profits, acquisitions and disposals disputes, minority shareholder and joint venture disputes, insurance claims, valuations, accounts interpretation, directors' disqualifications and intellectual property matters.

Stephen has significant experience of contentious insolvency matters and is the forensic lead for this specialist area. He works alongside insolvency practitioners in a number of roles, including as expert accountant, as adviser in investigations to follow cash as well as the tracing and recovery of non-cash assets.

Prior to joining BDO, Stephen worked in the forensic services practices at the largest global firms and specialist consulting companies, where he was involved in international investigations and large-scale litigation assignments. Stephen also spent three years working for an international firm of chartered loss adjusters dealing with loss of profits and investigating suspected fraudulent insurance claims.

Stephen graduated with honours with a BSc degree in civil engineering from Aston University, Birmingham. He is a fellow of the Institute of Chartered Accountants in England and Wales and has a postgraduate certificate in fraud risk management from John Moores University, Liverpool.

Over the years, Stephen has led very high-profile assignments. His main areas of industry expertise are in the fields of natural resources (particularly mining), automotive, construction and engineering, aerospace and sports.

Much of Stephen's experience involves cross-border disputes and investigations and he has worked throughout the world. Stephen has also been involved in numerous expert witness matters, both litigation and international arbitration, and has experience of giving oral evidence.

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**WWL says:** *Gavin Pearson is singled out as a distinguished forensic expert, whom sources recommend for delivering testimony "in a calm, clear and understandable way to the tribunal by identifying the key issues" when under cross-examination.*

**WWL says:** *Stephen Peters garners praise from peers as an eminent forensic accountant with two decades of experience skilfully steering large-scale financial projects.*

England



**Mark Shaw**  
BDO LLP

Over the past 30 years, twenty-two of which have been as a partner, Mark has developed an international practice which includes many major restructuring/insolvency and asset-tracing/asset-recovery assignments. He has particular experience of major bribery and corruption claims.

Mark is frequently called on to testify as an expert, and has one of the market-leading practices in such insolvency, restructuring and allied matters. These include: professional negligence claims against accountants and insolvency practitioners; disciplinary proceedings against such professionals; acting for financial institutions on questions of whether a business is solvent and/or could be restructured etc; and court challenges to statutory restructurings.

He has worked on some of the highest profile matters of recent years. His team at BDO are well-established - and are known for being able to explain the most complex financial issues in terms which are robust and clear. In this regard, judges have commented that Mark is "...an impressive, lucid and thoughtful witness..." and that his evidence is "...particularly clear, thorough and cogent...".

Mark holds the following relevant qualifications: bachelor's degree in accountancy, first-class honours; chartered accountant in the UK and Ireland; insolvency practitioner in the UK; insolvency practitioner and official liquidator in the DIFC.

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**WWL says:** *Mark Shaw is a prominent expert who is "cool under fire in cross-examination" and possesses "a real skill in breaking down the subject matter of complex transactions".*



**Luke Steadman**  
Alvarez & Marsal

Luke Steadman is a partner in Alvarez & Marsal's disputes and investigations practice, specialising in expert accounting evidence for international arbitration. He has over 20 years of professional accounting experience as a forensic accountant focusing on dispute resolution, expert testimony, investigations and disputes across Europe, Asia and the United States.

His experience of international arbitration covers ICC, LCIA, UNCITRAL and ICDR rules as well as ad hoc and specialist centres such as London Maritime, Dubai and Singapore. He has acted as both party-appointed and tribunal-appointed expert on over 30 matters over the past five years and has provided both solo and concurrent oral evidence in hearings in London, Warsaw and Dubai. Written and oral evidence has included considerations of quantum, valuation, and the accounting treatment of complex transactions under international, US and UK Accounting Standards and Principles.

As an expert in accounting and valuation, Mr Steadman also provides expert evidence in domestic courts and has appeared in the High Court on many occasions. He continues to receive instruction in High Court matters and has also appeared as an expert on accounting concepts and principles in the First-tier Tax Tribunal.

With over 20 years of experience, Mr Steadman is also known for leading complex many-handed accounting investigations and asset recovery matters. He has led accounting investigations on both sides of the Atlantic, and in the United States he has considerable experience in dealing with US regulators and prosecutors following investigations of fraud and accounting irregularities at major US companies. In Asia, Mr Steadman acted as an expert in a high-profile failed investment scheme, while in the United Kingdom he has carried out a number of wide-ranging investigations of accounting irregularities on behalf of UK companies, insurers and investors.

In the public sector, Mr Steadman saw regular appointments by the secretary of state for trade and industry as an inspector in matters of insider dealing and in the conduct of statutory company investigations under UK legislation, as well as providing assistance on accounting, fraud and other issues to major regulators.

Prior to joining Alvarez & Marsal, Mr Steadman was the head of the fraud and forensic accounting investigations team at a global consulting firm.

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**WWL says:** *Luke Steadman has a prestigious reputation in financial investigations, where he excels in a contentious and non-contentious capacity.*





**Gordon Stevenson**  
AlixPartners UK LLP

Gordon has close to 20 years of experience in forensic accounting. He has been involved in a wide range of forensic assignments covering financial investigations, business disputes, and business valuations. Gordon also has experience in providing advisory services and formal litigation support as an expert, involved in both UK and international cases. Early in his career, Gordon was seconded to the DTI (now DBIS) to carry out investigations of live companies. He has since given evidence in the High Court as a factual witness arising from investigation work and as an expert witness with regard to commercial disputes. Gordon has extensive experience in undertaking investigations on behalf of insolvency practitioners, including in the areas of director misconduct and the assessment of potential recoveries via litigation.

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**WWL says:** *Gordon Stevenson is a recommended expert who ensures "clients understand his analysis and have confidence in what is being presented to them".*



**Gavin Williamson**  
AlixPartners UK LLP

Gavin is a managing director in AlixPartners' UK forensic practice based in London. He is a chartered accountant and certified fraud examiner, specialising in forensic accounting investigations on behalf of corporate and institutional clients. His practice ranges from the investigation of white-collar crime, financial fraud, theft and bribery, to wider forms of employee and institutional misconduct such as confidentiality breaches and conflicts of interest.

Gavin focuses on complex multi-jurisdictional fraud investigation and asset-tracing and works closely with legal counsel to address increasingly sophisticated and elaborate methods of money laundering. Gavin's experience includes tracing misappropriated funds through offshore corporate entities, UK, US and Russian property, and high-value investment commodities. Analysis and evidence prepared by Gavin has supported applications for numerous freezing, search and disclosure injunctions in matters in front of English courts.

Gavin is based in London but works extensively overseas. He has conducted major investigations in Switzerland, Spain, Turkey, Ireland, Middle East/North Africa, Eastern Europe, and Central and East Asia.

Gavin has been involved in supporting organisations in a wide range of industry sectors, from not-for-profit, retail, and energy and resources, to construction, property and manufacturing. Gavin has also worked extensively for clients in the financial services sector, including insurance companies, hedge funds, banks and sovereign wealth funds. His financial services experience encompasses sanctions, anti-money laundering and fraud investigations. He has reported to the UK's Serious Fraud Office, and US and European prosecutors and law enforcement agencies on behalf of banks and other organisations.

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**WWL says:** *Gavin Williamson is a highly commended forensic expert, thanks to his sterling work in cross-border fraud investigations and forensic accounting briefs.*

## England



**Keith Williamson**  
Alvarez & Marsal

Keith Williamson is a Managing Director with Alvarez & Marsal based in London who also leads the firm's Disputes and Investigations team in Hong Kong and China. He brings more than 25 years of forensic and investigative accounting experience (including 12 years in Asia), specialising in investigations of fraud, corruption (US FCPA / UK Bribery Act) and regulatory issues, asset tracing and recovery (including cryptocurrency), and litigation support and expert witness services for disputes.

He has presented evidence and been cross-examined in legal proceedings relating to forensic accounting matters.

Most recently at A&M, Mr Williamson has been investigating allegations of U.S. FCPA violations in China and the Asia-Pacific region, identifying and tracing cryptocurrency transactions in financial frauds and disputes, performing forensic accounting reviews of alleged fraudulent activity in Hong Kong, China, Singapore and Malaysia, performing an investigation and financial restatement exercise for the Asia operations of a listed European company, acting as a Compliance Monitor for a Chinese State-Owned Enterprise on behalf of a Multilateral Development Bank, leading an anti-money laundering review of a Macanese institution, and conducting investigations of alleged fraud and corruption in the China operations of multi-national pharmaceutical companies.

Before joining A&M, Mr Williamson spent six years with AlixPartners in London, most recently serving as managing director, conducting investigations and anti-corruption compliance reviews and providing dispute services across Europe, Africa and the Middle East. He also spent 10 years with Deloitte's forensic and dispute services team, including three years working in their Hong Kong office.

Mr Williamson earned a bachelor's degree in law from the University of Birmingham. He is a member of the Institute of Chartered Accountants in England and Wales and the Hong Kong Institute of Certified Public Accountants.

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**WWL says:** *Keith Williamson is "a clear communicator who stays focused on the central issues" in each engagement. One client adds, "He always brings the right level of resources, knowledge and experience."*



**Rik Workman**  
Forensic Risk Alliance

Rik Workman, a partner at FRA, has more than 26 years of forensic accounting experience.

His assignments and expertise include anti-bribery and corruption, regulatory investigations, potential sanctions violations, global monitorships, and disgorgement and penalty calculations. Since joining FRA in 2011, he has led investigative teams in the UK, the US, Brazil, Colombia, Italy, the Middle East, Africa and Eurasia.

Rik was part of the FRA team supporting Airbus in a multi-year, multinational investigation, reporting to four investigative authorities: UK Serious Fraud Office (SFO), the US Department of Justice (DOJ), the US Department of State (DOS) and French Parquet National Financier (PNF). Rik led the team working on the disgorgement and fine calculation analysis. FRA's fine calculation methodology served as the basis for the €3.6 billion global settlement across all of the four authorities.

Prior to joining FRA, Rik led a Serious Fraud Office (SFO) forensic team investigating alleged violations of UN sanctions against Iraq during the UN Oil-for-Food programme. Rik participated in the prosecutions of Innospec and Mabey & Johnson. Here, Rik worked alongside the US DOJ fraud section, the US SEC enforcement division and European prosecutors in Italy, France, Denmark and Switzerland, as well as representatives of the UN.

Qualified as a UK chartered accountant, Rik divides his time between FRA's offices in London and Washington, DC.

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**WWL says:** *Rik Workman draws wide-spread recommendations for his leading forensics expertise, with market commentators stating he is "bright and creative" in his approach.*

## France



**Anthony Charlton**

HKA

Anthony Charlton is a Chartered Accountant with close to 30 years of professional experience. He has been appointed as an expert in matters of forensic accounting and the assessment of economic loss on over 50 occasions.

Anthony has testified in both English and in French for matters before the French and Belgian domestic courts and for many investment and commercial arbitration matters. He has acted in disputes ranging from \$3 million to \$20 billion.

Anthony has specialised in dispute-type work since 1996, after first gaining professional experience in many auditing and insolvency related assignments. His experience is global and covers a variety of industries including technology media and telecoms, oil and gas, energy, resources, construction, real estate, mining, aviation, infrastructure, hotel & leisure, banking, media, materials.

Anthony's expertise ranges from the quantification of damages claims in international commercial and investment treaty disputes, contentious valuations and expert determinations to shareholder and joint-venture disputes, financial and fraud investigations, and other types of forensic accounting assignments. He is also frequently instructed to prepare preliminary assessments of loss by claimants and law firms in contemplation of launching formal dispute proceedings.

Anthony is a fellow of the Institute of Chartered Accountants in England and Wales and a member of their specialist valuation group. He is widely recognised by WWL as a Global Elite Thought Leader and Thought Leader in their quantum of damages, arbitration and investigations – forensic experts' research.

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**Yousr Khalil**

Forensic Risk Alliance

Yousr Khalil is a partner at FRA and head of FRA's Paris office. She is a forensic accountant with almost 20 years' experience in matters involving fraud and corruption, government contracts litigation, internal investigation, due diligence, compliance, and governance and risk management in the US, Latin America, Europe, North Africa, the Middle East and Asia. She is a certified public accountant (CPA), certified internal auditor (CIA), certified fraud examiner (CFE) and is certified in financial forensics (CFF). She is fluent in English, Arabic and French, and has a working knowledge of Portuguese.

Yousr led and managed a fully integrated FRA client service team in the landmark Airbus €3.6 billion global settlement. Leading a team of 70 professionals across FRA offices in Europe and the United States, she was responsible for the forensic accounting and eDiscovery review within the context of the company's multinational, multi-year investigation, reporting to four investigative authorities: UK Serious Fraud Office (SFO), the US Department of Justice (DOJ), the US Department of State (DOS) and French Parquet National Financier (PNF). Yousr led the forensic accounting structured data analysis, involving analysis of large volumes of financial data and liaising with international legal teams across multiple jurisdictions.

In 2018, Yousr assisted counsel through the first French Anti-corruption Agency compliance monitorship on a review which included the collection and analysis of financial and accounting data, high-risk transaction testing and interviews.

Prior to FRA, Yousr worked for Kroll in Dubai in their Middle East financial investigations practice. Yousr was part of the team engaged by the Bahraini public prosecutor to investigate complaints submitted by the Central Bank of Bahrain and the AlGosaibi family related to the collapse of The International Banking Corporation and Awal Bank.

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**Karl Payeur**

FTI Consulting

Karl Payeur leads a multidisciplinary team of experts in France to help clients navigate their most complex issues. He has a wide range of experience in forensic investigation, compliance, regulatory, financial crime, and forensic technology. He has led many high-profile complex global matters during his 25+ year career.

Prior to joining FTI Consulting, Karl was a big 4 partner and held a variety of senior leadership roles in different countries, including acting as the regional leader for Europe, Middle East and Africa of the forensic practice.

Karl has led large corruption and fraud investigations for international corporations involving evidence gathering and analysis, complex data and analytics, and interviews throughout North America, Europe, French-speaking Africa, and Asia, as well as liaising with multiple white-collar crime lawyers in France, Asia, the UK, and the US.

Over the years, Karl had been involved with assisting French lawyers and their clients collect, process, and analyse a significant volume of data for internal investigations or in response to regulatory requests with allegations of wrongdoing. Some of these allegations include antitrust behavior or suspected violations of anti-corruption regulations. Karl has also served as an expert witness on litigation and commercial dispute matters related to damages assessments in ICC arbitration and other court venues.

In addition, Karl provides strategic advice to clients to help them anticipate, navigate crises, and leverage technology in a constantly changing regulatory environment.

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**WWL says:** Anthony Charlton is highly regarded among peers for his expansive knowledge covering forensic disputes in both the French and Belgium markets.

**WWL says:** Yousr Khalil is held in high regard by sources who note her "tireless devotion to uncovering the facts", highlighting that she "deserves special recognition for her outstanding work".

**WWL says:** Karl Payeur earns substantive recommendations for his outstanding work providing expert analysis and testimony in complex fraud investigations.

## Germany



**Veit Buetterlin**  
AlixPartners GmbH

Veit supports clients in investigations and during enforcement procedures. He is internationally recognised as a "financial crime expert" (CNN). Global Investigations Review highlighted the advice he gave to "multinational companies over compliance monitorships following US enforcement actions." His work concerns investigating and preventing fraud, corruption and money laundering, as well as related offenses such as tax evasion, sanctions circumventions, terrorism financing, illegal wildlife trade or human rights issues. He has supported companies on-site in more than 20 countries. His inhouse roles included acting as Money Laundering Reporting Officer, divisional head for allegation management and investigations, and holding CFO responsibility, in various multinational companies. Veit has a doctoral degree in economics from the University of Tübingen and researched at Harvard University. He is a Certified Anti-Money Laundering Specialist (CAMS), a Certified Global Sanctions Specialist (CGSS), a Certified Fraud Examiner (CFE), a Certified Fraud Specialist (CFS), a Certified Professional Forensic Accountant (CPFAcct) and a Certified Professional Internal Auditor (CPIA).

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**WWL says:** *Veit Buetterlin is commended for his "extensive experience handling investigations of all kinds".*



**Günter Degitz**  
AlixPartners GmbH

Günter Degitz is managing director and head of the Investigations, Disputes & Risk practice in Germany and Switzerland. He brings over 25 years of professional experience in international investigations and e-discovery projects regarding misconduct, compliance, antitrust, FATCA, tax fraud and anti-money laundering (AML).

Based on this expertise, he advises leading banks in international forensic investigations and works in high-profile independent monitor engagements. He provides strategic consulting services for international companies in the implementation of effective corporate governance and compliance organisations.

Günter serves as: a senior partner, in a monitor role, in AML/sanctions-related matters for a leading German bank; independent forensic expert in a Libor-related board liability investigation; lead forensic partner to the monitor of a leading Swiss bank in US tax matters; and forensic partner to the independent examiner for Swiss banks.

He also advises a DAX company on the preparation of compliance organisation certification; leads digital investigations and high-profile e-discovery cases (eg, *Lehman Brothers*); internal investigations in corruption, fraud, cartel and data protection cases for industry and financial services clients; compliance and IT due diligence consulting in M&A transactions; and strategic consulting for global data protection, IT security, compliance, audit and legal organisations.

Prior to joining AlixPartners in 2013, Günter was managing director of disputes and forensics for Alvarez & Marsal; a forensic partner at KPMG; and director of information services at BCG.

Mr Degitz has spoken on digital investigations and e-discovery, and acts as chairman for international conferences on compliance and antitrust, data protection, and M&A.

Mr Degitz holds a master's degree in informatics from the Karlsruhe Institute of Technology. He speaks German and English fluently.

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**WWL says:** *Günter Degitz is an esteemed professional, respected nationally and globally for his "deep knowledge of compliance issues" and his vast experience in cross-border investigations.*

## Hong Kong



**Bruno Arboit**  
Kroll

Bruno Arboit is a managing director in the Hong Kong office and leads the Restructuring and Disputes practice in Greater China. Bruno began his accountancy career in Australia and has more than 30 years' experience, predominantly in the corporate recovery, forensic accounting and litigation support area, including 11 years working with KPMG both in Australia and Hong Kong. He has lived and worked in Hong Kong for over 24 years.

Prior to joining Kroll, Bruno was the founder and managing partner of Zolfo Cooper Asia, which was acquired by Duff & Phelps (now trading as Kroll) in January 2019. Bruno has considerable experience in acting for both directors and creditors of companies facing financial difficulties and has undertaken numerous special investigations and business reviews involving the assessment of financial viability and the formulation of recovery strategies. His work experience also includes providing expert opinion in shareholder, commercial and matrimonial disputes, valuations and fraud investigations.

Bruno is a qualified Chartered Accountant, a fellow of the Hong Kong Institute of Certified Public Accountants (HKICPA), holder of the HKICPA Specialist Designation in Insolvency accreditation, a Fellow of CPA Australia, a member of the Australian Restructuring Insolvency and Turnaround Association and a Certified Fraud Examiner. He is an experienced insolvency practitioner, having undertaken numerous court appointments, and has written a number of published articles on corporate recovery related matters, including the operation of insolvency law in Hong Kong and the PRC.



**Colum Bancroft**  
AlixPartners

Positions previously held by Bruno include: Member of the Standing Committee on Company Law Reform as appointed by Financial Services and the Treasury Bureau of the Government of the Hong Kong Special Administrative Region; Chairman of the HKICPA Restructuring and Insolvency Faculty Executive Committee; board director of INSOL International, the International Association of Restructuring, Insolvency and Bankruptcy Professionals; and director and presenter for all insolvency courses administered by the HKICPA.

Colum applies three decades of financial, commercial, and forensic accounting experience in assisting clients to better manage risk and protect against, respond to, and recover from challenging situations that have regulatory, reputational, or financial implications such as fraud, corruption, data breach, money laundering and sanctions, and complex commercial disputes.

Based in Asia for over 25 years and a former partner at a global accounting firm, he managed a group of China-focused companies before playing a key role in establishing and developing the Asia financial investigations practice for a global risk consultancy.

Colum has worked on multiple compliance monitorships of financial institutions reporting to international regulators, and led over 100 fraud investigations in China, as well as FCPA, OFAC and other regulatory investigations and compliance reviews across APAC, in addition to sizeable investigations in the Middle East, Eastern Europe and South America. He is frequently retained as an accounting expert in relation to Hong Kong and international court, regulatory and arbitration proceedings, and his professional experience includes audit, risk and compliance; IPO's; due diligence reviews and business valuations; with many engagements involving multi-jurisdictional and complicated organisational and/or operational issues, across a broad spectrum of industries.

He has a degree with First Class Honors in economics from the University of Leeds in England, is a chartered accountant (ICAEW) and certified public accountant (HKICPA), and a practicing member of the Academy of Experts (UK).

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**Cosimo Borrelli**  
Kroll

Cosimo Borrelli is the leader of Kroll's Asia Pacific and the Caribbean restructuring practice and a leading restructuring and insolvency practitioner in Asia and internationally. He is a Chartered Accountant with over 30 years of experience in forensic and financial investigations, accounting, valuation and corporate recovery.

Cos is renowned in the areas of forensic accounting, money laundering investigations, investigations of banking frauds, financial statement frauds, asset diversion schemes and director and auditor negligence, and resisting improper enforcement of security. These matters often involve the tracing, locating and realisation of significant assets.

Cos' assignments frequently require him to investigate, form an opinion and give evidence before courts, tribunals and regulators in numerous jurisdictions, including Hong Kong, PRC, Singapore, the United States, the United Kingdom, Cayman Islands, British Virgin Islands, Bermuda and the Netherlands and Netherland Antilles.

Cos' strong investigation and forensic background plays a key role in the analysis and execution of restructuring and associated assignments. His wealth of commercial experience means he is well suited to establishing and implementing solutions to complex problems and disputes.

Cos is also well regarded for his work as an independent director to listed companies internationally. He is a member of accountancy, restructuring and insolvency professional institutes and associations in Hong Kong, Singapore, Australia and New Zealand. He is frequently appointed as liquidator, provisional liquidator and receiver by Courts in Hong Kong, Singapore, Cayman Islands, British Virgin Islands and Bermuda. He was awarded the Hong Kong Institute of Certified Public Accountants' specialist designation in insolvency, SD (Insolvency).

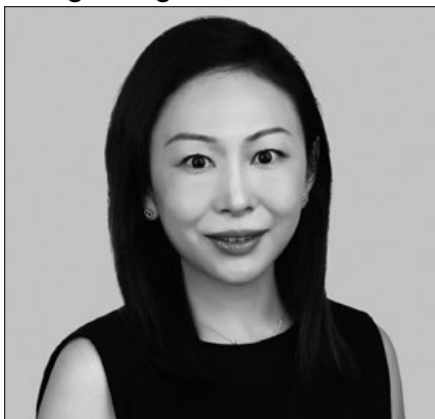
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**WWL says:** *Bruno Arboit is singled out by market sources for his impressive forensic accountant practice and is considered a "go-to practitioner in Hong Kong".*

**WWL says:** *Colum Bancroft's decades-long experience in forensic accounting makes him a go-to expert in the Asian market.*

**WWL says:** *Cosimo Borrelli is lauded a "market leader" for his investigations practice providing expert testimony on fraud and asset recovery.*

## Hong Kong



**Jocelyn Chi**  
Kroll

Jocelyn Chi is a managing director based in the Hong Kong office. She has extensive experience in various forensic, restructuring, insolvency, dispute resolution and investigation assignments throughout Asia including compulsory and voluntary liquidations, IFA, reporting accountant, schemes of arrangement, capital and debt restructurings of private and large publicly listed groups.

Her key experience includes investigating international assets and liabilities, funds flow and assets tracing, analysis of the financial and operational affairs of companies and groups and the associated litigation and professional negligence claims.

Jocelyn also has substantial experience in the forensic investigation and valuation of businesses and matrimonial assets in Hong Kong, PRC and overseas, preparation of Form E and Duxbury calculations and associated reports to court.

Jocelyn has been appointed as Administrator of deceased estates including to undertake investigations and take control of assets pending the Court determinations.

Jocelyn has facilitated investigation assignments for entities in various industries including scrap metal trading, forestry, cold storage, property investment, freight forwarding and logistics, bullion trading, software development and car rental in Hong Kong, PRC, Singapore and internationally.

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**Trevor Dick**  
Alvarez & Marsal

Trevor Dick is a managing director in Alvarez & Marsal's disputes and investigations practice based in Hong Kong. He is an experienced financial expert with more than 25 years of diverse accounting experience incorporating 20 years as a forensic accountant, investigating and opining on matters concerning breach of contract, business interruption, minority shareholder and joint venture disputes, acquisitions and disposals, the valuation of shares and businesses, and financial investigations in relation to matters such as fraud and insider dealing.

Since 1999, Trevor has been based in Hong Kong where he has been engaged by clients to provide expert assistance in connection with a variety of disputes pertaining to matters in Hong Kong, the People's Republic of China, Singapore, the Philippines and elsewhere in the Asia-Pacific region. He has provided written and oral expert accounting testimony before the High Court in Hong Kong and in various international arbitrations under the ICC, UNCITRAL, SIAC, AAA, CIETAC and HKIAC rules. Trevor is a fellow of both the Institute of Chartered Accountants in England and Wales and of the Hong Kong Institute of Certified Public Accountants. He is also a practising member of the Academy of Experts.

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**Peter Glanville**  
Ankura

Peter Glanville is a senior managing director at Ankura based in Hong Kong. He is a chartered accountant with over 20 years of experience assisting organisations navigate key risks, investigate allegations of bribery and fraud, and respond to regulatory issues. Peter understands existing and emerging global risks relevant to corporate and regulatory investigations and has assisted organisations with contentious issues including investigating allegations of bribery and corruption, suspicions relating to fraud, economic sanctions issues, and accounting irregularities/misstatements. He can distil key issues and findings into written form for a range of audiences, including internal stakeholders, external counsel, regulators, and government agencies.

Prior to Ankura, Peter worked for a Big 4 consultancy firm in Sydney and London, a global boutique consulting firm, and more recently, a global business advisory firm based in Hong Kong.

Most recently Peter has assisted a US based law firm representing a multi-national client investigate allegations of bribery & corruption involving members of the judicial system in an Asian country. The work included complex forensic accounting analysis and a significant amount of document review. Based on the work undertaken, a large number of suspicious payments were identified and self-disclosed by the multinational to US regulators.

Peter also recently conducted two large and complex investigations for a regulator in Asia in relation to allegations of inflated asset values, fictitious sales revenue inflated cash balances, undisclosed related party transactions, and off-balance sheet debts of two entities listed on a major Asian stock exchange. He has also assisted a regulator in Asia to conduct a wide-ranging investigation into potential market manipulation of shares and options of an entity listed on a major Asian stock exchange. The work included pulling together forensic accounting, business intelligence, forensic technology, and data analytics to deliver this complex investigation and funds tracing matter.

**WWL says:** *Jocelyn Chi is "a highly competent and very able forensic accountant", with market experts further "impressed by her diligence and meticulousness".*

**WWL says:** *Trevor Dick is "a highly active forensic accountant" who is renowned among peers for consistently delivering first-rate work in complex disputes and investigations.*



**Mustafa Hadi**  
Berkeley Research Group

Peter has also conducted independent monitorships and compliance reviews, most recently with a leading global bank in evaluating the bank's progress in implementing remedial measures in relation to AML and sanctions compliance over the five-year term of a deferred prosecution agreement. This included reviewing and updating policies and procedures, including country-specific exceptions to global policies. Peter also assisted the independent monitor of another leading global bank to undertake an annual OFAC compliance review in accordance with a cease and desist order. The work included assessing the remediation of controls and an assessment of the overall sanctions program within the organisation and reporting to the Federal Reserve Bank of Chicago.

Peter is also experienced in the reconstruction of financial records. He has led a team of up to 30 people over an 18-month engagement defending a \$700 million claim for breach of contract in the High Court of Justice in England and Wales. This engagement involved the detailed reconstruction of financial records from source documentation such as shipping records and invoices in an attempt to quantify the loss claimed. Separately, Peter also investigated abnormalities and inconsistencies in data and source documents related to insurance coverage issued by an insurance syndicate. The basis of the work was to reconstruct records from source documents and undertake analysis to identify potential abnormalities. Specifically, this involved reviewing documents used to re-insure groups of life insurance policies to a Lloyd's of London syndicate.

Peter has provided accounting advice and written reports to regulatory organisations on numerous occasions and is a Fellow of Chartered Accountants Australia & New Zealand (CA ANZ) and a member of the Hong Kong Institute of Certified Public Accountants (HKICPA).

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Mustafa Hadi leads BRG's Asia-Pacific (APAC) region and is co-leader of the firm's Global Economics practice. He specialises in addressing issues of valuation, damages, and accounting in complex commercial and investment treaty disputes, including M&A, private equity, joint venture, shareholder, breach of contract, financial services, and intellectual property disputes.

Mr Hadi has been instructed as an expert in international arbitration and in court, and is experienced in oral testimony. His experience spans matters involving the ICC, UNCITRAL, HKIAC, SIAC, DIAC, KCAB and CIETAC, and in the courts of Australia, the UK, Hong Kong, Singapore, Ireland, the Cayman Islands, the BVI, Bermuda and the Bahamas.

Earlier in his career, Mr Hadi worked as a strategy consultant, advising private equity funds, financial institutions, and corporate clients on commercial due diligence, market entry, and corporate strategy. Alongside his dispute work, he also provides valuation advice for strategic, restructuring, and tax purposes and advises on economic and financial issues in regulatory matters.

Mr Hadi regularly presents to law firms on damages and valuation issues, and facilitates advocacy workshops on the cross-examination of expert witnesses. He has also been a guest lecturer on the LLM in Arbitration and Dispute Resolution course at the University of Hong Kong.

Mr Hadi is a Fellow of the Institute of Chartered Accountants in England & Wales, a member of the Hong Kong Institute of Certified Public Accountants, and a member of the Academy of Experts. He is also a member of the Finance & Administration Committee of the HKIAC.

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**Gwynn Hopkins**  
Perun Consultants

Gwynn Hopkins is the founder and managing director of Perun Consultants, based in Hong Kong.

Having spent over 20 years working between Hong Kong, the Cayman Islands, the British Virgin Islands and the United Kingdom, Gwynn Hopkins has worked as an insolvency practitioner and forensic accountant on a wide range of local and cross-border engagements. He has a proven track record in dealing with cases involving complex litigation or with contentious matters to resolve.

Many of Gwynn's engagements have related to companies affected by serious fraudulent conduct and involved significant forensic accounting and asset tracing work. He also has extensive experience in valuation of businesses – particularly in cases relating to shareholder or joint venture disputes – and quantum dispute matters.

Gwynn has been instructed as an expert witness in a range of court cases, and served as a consulting expert in arbitration proceedings, dealing with valuation and quantum of damages disputes.

He also provides advice in non-contentious matters such as commercial due diligence, MBO pricing, and valuation advice for restructuring projects.

Having led teams for many years as a partner in Hong Kong and the Caribbean, Gwynn has a thorough understanding of both the onshore and offshore aspects of appointments, and how to efficiently undertake multi-jurisdictional engagements.

Gwynn is a fellow of the Association of Chartered Certified Accountants, a certified public accountant (Hong Kong), and a certified fraud examiner.

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**WWL says:** Peter Glanville "goes out of his way to understand the challenges faced by my company and is able to provide proactive advice" thanks to his "excellent knowledge," lauds one source.

**WWL says:** Mustafa Hadi can bring "calm and keen attention to detail, while not losing sight of the bigger picture", say commentators.

**WWL says:** Gwynn Hopkins excels in contentious matters, particularly those with an international element, and "is able to assimilate large amounts of data and quickly make sense of them".

## Hong Kong



**Edward Middleton**  
Alvarez & Marsal

Edward Middleton is a managing director with Alvarez & Marsal's Restructuring group in Hong Kong. He brings more than 20 years of experience working throughout Asia.

Mr Middleton's notable assignments include: serving as lead liquidator of Lehman Brothers' operations in Asia; leading the financial restructuring of the state owned Vietnam Shipbuilding Co., Ltd (Vinashin) via a UK scheme of arrangement; leading the financial restructuring of China's Evergrande Real Estate Group; and acting as financial advisor to CIC in the restructuring of Bumi Resources in Indonesia.

Prior to joining A&M, Mr Middleton served as a managing director at Houlihan Lokey, where he was Co-Head of its Asian Financial Restructuring Group. This position followed a long tenure as a partner of KPMG China, where he led its restructuring and insolvency business in China and the Asia-Pacific region for 10 years.

Mr Middleton earned a bachelor's degree in economics and politics from the University of Manchester. He is a Fellow of the Hong Kong Institute of Certified Public Accountants, of the Association of Chartered Certified Accountants and of INSOL International, and is a member of International Insolvency Institute.

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**WWL says:** *Edward Middleton is "a knowledgeable and experienced practitioner that you want on your side", as well as being "a pleasure to work with".*



**Neill Poole**  
Ankura

Neill Poole is a senior managing director in Hong Kong, and has worked in Asia for over 20 years. He has accumulated extensive regional experience in dispute services, forensic accounting and financial investigations. Prior to relocating to Asia from the United Kingdom, Neill trained as a chartered accountant on the audit team of a Big 4 accountancy practice and, soon after qualifying in 1988, specialised in forensic accounting.

Neill has been involved in a number of complex and high-profile dispute and investigations cases in the Asia region and elsewhere and has given expert accounting witness evidence on more than 20 occasions in tribunals in Hong Kong, Korea, Malaysia, Singapore and the United Kingdom.

He is regularly called upon to carry out investigations into fraud and corruption, trace assets and act as an expert witness to opine on claims for losses. Neill is typically required to assess loss of profit claims and business valuations and advise on the technical accounting issues arising in disputes. Much of his work is carried out in the context of international arbitrations seated in Asia and elsewhere.

Neill has a Bachelor of Arts (Hons) degree in economics. He is an associate of the Institute of Chartered Accountants in England and Wales, a fellow of the Hong Kong Institute of Certified Public Accountants, a member of the Academy of Experts, a member of the Expert Witness Institute, a certified fraud examiner and an associate member of the Chartered Institute of Arbitrators.

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**WWL says:** *Neill Poole is "a good forensic accountant with a breadth of knowledge" in regulatory audits, business valuations and investigations, particularly with an Asia-Pacific element.*

## India



**Gagan Puri**  
Alvarez & Marsal

Gagan Puri is a managing director and the Leader of the Risk and Regulatory practice of Alvarez & Marsal in India. His career spans more than 20 plus of Forensic engagements in more than 30 countries worldwide.

Gagan is considered as one of the pioneers in Disputes and Investigations in India and he has extensive experience on high-profile engagements, many of which have been covered in the press. As the leader of the Risk and Regulatory practice in India, he has experience with financial statement fraud, embezzlement and asset misappropriation, bribery and corruption, diversion of funds, economic offences, trade sanctions, regulatory non-compliance, and code of conduct violations.

Considered as one of the leading expert witnesses, he has provided expert testimony in domestic and international arbitration in multiple jurisdictions and in litigation in India, the Middle East, Asia, the US and the UK. Topics include joint venture disputes, family disputes, interests of minority shareholders, fraud, management disputes, high-value contractual claims, quantum and damage computations, contractual disputes, valuations, intellectual property, and forensic analysis of business matters.

He works closely with clients and their legal advisors to provide support and strategic advice in crisis events like business reputation, loss of life and property, sudden adverse operations impact, adverse regulatory action and cyber-incidents.

Gagan Puri has also worked on pro-bono initiatives related to the public interest which include constitutional matters, evaluating commercial aspects of changes in proposed legislation and changes in public policy. He has contributed to the development of Forensic Accounting and Investigation Standards published by the Institute of Chartered Accountants of India.

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**WWL says:** *Gagan Puri has built an impressive forensic expert practice and is singled out for his deep expertise in white-collar investigations and anti-corruption compliance matters.*





**Arpinder Singh**  
Ernst & Young LLP

Arpinder is a partner and head of India with EY Forensic & Integrity Services. He is also the practice's Global Markets Leader, Global Managed Services Leader and member of the Global Leadership Team.

Arpinder has significant experience spanning 25 years in multi-jurisdiction investigations, forensic accounting and dispute advisory. His areas of specialisation include anti-bribery and anti-corruption (FCPA, UKBA), fraud risk management, regulatory compliance, corporate governance and training. As a trusted advisor, he has worked with regulators, law enforcement officials and corporates on high profile and global investigations across sectors including oil and gas, power, infrastructure, financial services, pharmaceutical, telecom, technology, hospitality, sports and real estate.

He has acted as an expert forensic accountant in several dispute cases (ICC, UNCITRAL, SIAC, LCIA and ad-hoc arbitration) and recognised as one of the foremost legal practitioners in business law. He is a forensic accountant with significant knowledge of the law and one of the few experts in India who was an internal auditor, statutory auditor, financial controller and leads forensic investigations.

Arpinder is a Chartered Accountant, Certified Fraud Examiner, Certified Public Accountant and ISO37001 Certified Lead Auditor. He holds a bachelor's degree in law (LLB) and MBA from Syracuse University, New York. He is President of ACFE's Western Region Chapter (India), member of ACFE Global Chapter Leaders Committee, and was a special invitee to ICAI's Digital Accounting and Assurance Board (2020-21).

Clients and counsel have described him as a "trusted adviser and an expert in dispute advisory and forensic services in India", adding that "his expertise in dealing with complex business issues and procedural protocol is commendable".

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## Japan



**Stuart Witchell**  
J.S. Held

Stuart has significant experience in the conduct of sophisticated business intelligence and reputational due diligence assignments in Asia and globally; major fraud and corruption investigations including FCPA; in multijurisdictional asset searches; in discreet strategies to assist with hostile takeovers; in provision of evidence for litigation support, including anti-dumping cases; in consulting on brand protection and product counterfeiting issues in emerging markets; and in crisis contingency planning and response.

He has more than 30 years of experience in the investigations, business intelligence, and risk mitigation industry in Asia and the former Soviet Bloc, including establishing a risk advisory division for a Big Four accounting firm in Japan; senior positions in US consulting firms in Japan and Hong Kong; as well as 17 years of experience as a diplomat in the British Government's Foreign and Commonwealth Office.

During his last appointment in Japan with the government, his main responsibilities included liaison with Japanese government agencies, representing the views of the British government, and dealing with international criminal activity, including money laundering, organised crime, terrorism, and regional security issues.

Stuart is an accomplished public speaker, having made numerous presentations throughout the Asia region on a broad range of topics such as fraud and risk management. He has published widely on risk management, is regularly quoted by the media, and has appeared many times on feature presentations on television.

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## Netherlands



**Tjeerd Krol**  
Kroll

Tjeerd Krol is a managing director for the Expert Services practice of Kroll, focusing on forensic accounting, financial reporting and expert assistance in (commercial) disputes.

Tjeerd has over 20 years of experience in various types of commercial disputes, in litigation, arbitration and as binding advisor or expert determination. Examples are (shareholder) disputes, damage-assessments, securities litigation and follow on (cartel) claims, as well as various types of accounting irregularities, accounting reconstructions, the inability to meet internal, external or regulatory reporting/audit deadlines and/or questionable financial transactions.

He also focuses on litigation support involving various financial and accounting issues, including business interruption claims, financial compliance with contracts and matters involving the application of generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS). His experience includes consulting clients facing accounting irregularities, financial statement restatements, SEC or other regulatory inquiries/investigations.

Before joining Kroll, he was an audit partner with Deloitte, working for medium-sized to international (listed) companies. Furthermore, he consulted supervisory boards and management on issues such as risk management, compliance and regulatory issues and business valuation. Moreover, he was jointly responsible for setting up the disputes and investigations practice in the Benelux region for Alvarez & Marsal.

**WWL says:** *Arpinder Singh is lauded by market commentators as "a proven advisor, and his work lives up to his exceptional reputation".*

**WWL says:** *Stuart Witchell is "a leading expert in investigations and related crisis management", with individuals rating his "supreme tactical awareness when locating and handling evidence".*

**Continued overleaf**

## Netherlands



**Jack de Raad**  
*Kroll*

### Tjeerd Krol (cont.)

Tjeerd earned a bachelor's degree in management from the Noordelijke Hogeschool Leeuwarden, a master's degree in business administration and accountancy and a postgraduate degree in auditing (CPA) from the University of Groningen. He also holds a postgraduate degree in forensic accounting from Nyenrode University and University of Leiden. Tjeerd is a Chartered Accountant and a member of the Dutch Institute for Chartered Accountants (NBA) and a member of the Dutch Register for Court Experts (LRGD).

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Jack De Raad is a managing director in the Forensic Investigations and Intelligence practice, based in Amsterdam. Jack, a qualified Chartered Accountant, is an authority on tax and compliance regimes, as well as cross-border fraud investigations and disputes across the public and private sectors. As part of his global forensic advisory work, Jack has acted as an expert witness in high-stakes matters in diverse judicial settings, including the International Criminal Court (ICC) and Dutch and US courts.

Jack joined Kroll from KPMG, where as an equity partner he most recently led the Forensic and Regulatory practice and was responsible for cross-border investigations and disputes in Europe. He was also a member of the firm's Global Forensic Executive Committee. In earlier roles with the firm, he was responsible for supporting the KPMG Audit base and worked with clients in a wide range of sectors, including building and construction, logistics and transportation, and financial services and law firms. In addition to advising on fraud risk management and crisis management related to fraud and misconduct, Jack developed a global fraud risk management methodology and global fraud risk database.

Prior to KPMG, Jack was a Tax Auditor for the Ministry of Finance in The Netherlands. From 1993-1996, he was a member of a European team of tax professionals charged with building up individual Eastern European countries on their tax and compliance systems in close cooperation with IMF and World Bank professionals.

Jack's considerable experience includes acting as an expert witness in a billion-dollar energy dispute at the ICC and the bankruptcy case of an Israeli bank in New York. He also led several investigations into building and construction fraud and conducted high-profile fact-finding investigations in all sectors.

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**WWL says:** *Tjeerd Krol is a skilled practitioner who delivers superb "service, confidence and flexibility". He is an "excellent" accountant report peers.*

**WWL says:** *Jack De Raad is an exemplary expert witness who is highly knowledgeable on tax and compliance regimes.*

## Panama



**Matias Mora**  
*J.S. Held*

Matias Mora Simoes has over nineteen years of experience providing investigative and intelligence services.

This experience includes internal investigations, financial frauds, due diligence, mergers and acquisitions, Foreign Corrupt Practices Act (FCPA) audits, SOX implementation, and the review and execution of comprehensive money-laundering prevention programs.

He was previously the leader of the Forensic and Litigation Consulting and the Anti-Money Laundering (AML) Investigations practices in the Central American region at a global consulting firm.

Mr Mora began his consulting career in the Financial Advisory Services area at a global investigative firm. His responsibilities included complex financial investigations, economic and accounting assignments, debt restructuring, auditing and recovery tasks, and forensic accounting assignments for the financial services industry and other major multinational corporations throughout Ibero-America. He has a long history as a leader of investigative teams providing investigation services and forensic accounting services, litigation consulting, and dispute advisory. Additionally, his extensive knowledge of various industries at the international level has allowed him to advise clients in the Latin American region to achieve better results and develop new business opportunities.

## Singapore



**Premjit Dass**  
Ankura

Mr Mora is a recognised expert in AML, corporate fraud, forensic accounting, and anticorruption matters. He has led services provided to local and international banks of the Panamanian banking market, one of the largest in Latin America. In addition, he has participated as a speaker at large conferences conducted by prestigious international associations such as the Association of Certified Anti-Money Laundering Specialists (ACAMS) and Banking Association of Panama (ABP). He has also written articles on topics including AML, FCPA, and fraud in recognised international publications.

Mr Mora is fluent in English and native in Spanish.

Premjit Dass is a managing director at Ankura, based in Singapore. He is a qualified accountant with close to 30 years of accounting experience of which he has worked as a full-time forensic accountant for more than 20 years in India, the United Kingdom, and the Asia Pacific region.

Premjit has acted as an expert witness in arbitrations and court matters on a number of occasions, and has testified before SIAC Tribunals and the Singapore courts.

Premjit's has extensive experience in investigations into fraud and corruption matters. He has also undertaken anti-bribery and corruption, and anti-money laundering compliance reviews across several different industries.

Premjit has regularly provided expert witness services in a wide variety of commercial disputes including those related to breach of contracts, transaction-related disputes and construction disputes.



**Stefano Demichelis**  
Kroll

Stefano Demichelis is a managing director in the Forensic Investigations and Intelligence practice and leads the Financial Investigations team for Southeast Asia. With over 20 years of experience in fraud investigations, Stefano advises clients on preventing, detecting, and investigating fraud. Passionate about the innovative application of data analytics to improve the efficiency and effectiveness of risk mitigation, Stefano has developed tailored fraud detection tests, OSINT techniques and established data mining techniques to facilitate and conduct fraud investigations across various sectors.

Before joining Kroll, Stefano worked at TNT in the Netherlands as an international auditor before being appointed as investigations audit manager, responsible for carrying out fraud investigations on behalf of the TNT Audit Department.

Notable cases led by Stefano include an asset recovery investigation to recover US\$270 million of stolen funds. He also managed a large project in Mongolia on behalf of the Central Bank concerning the capital increases of six Banks. Stefano has conducted several complex internal investigations, including an analysis into FOREX fixing allegations on behalf of the Malaysian Regulator, and an Anti-Money Laundering remediation exercise for the largest private sector bank in Bangladesh, helping them build an effective risk-based platform and transaction monitoring system.

Stefano also has vast experience helping clients effectively tackle bribery and corruption risk. Notable assignments include co-managing an investigation into dealings between Norsk Hydro and its consultants around the world to identify potential breaches of Foreign Corrupt Practices Act (FCPA) rules prior to Statoil's acquisition of Norsk Hydro's Oil and Gas business.

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**WWL says:** *Matias Mora possesses "a global understanding and strong reputation in risk management, comprehensive due diligence and the regulatory environment in the Latam region", herald clients.*

**WWL says:** *Premjit Dass is identified by peers as a key name in Singapore when it comes to forensic investigations. He brings over 20 years of experience to clients' matters.*

**WWL says:** *Stefano Demichelis is an accomplished name in the forensic investigations field, who enjoys extensive recommendations from peers for his work in the space.*

## South Africa



**Petrus Marais**  
FTI Consulting

Petrus Marais is a senior managing director and the head of forensic and litigation consulting in South Africa. As an advocate of the High Court of South Africa and the former Global Leader of KPMG Forensic, Adv. Marais has over 30 years' experience in advising clients in the prevention, investigation and prosecution of fraud, corruption, bribery and regulatory non-compliance, both in the civil and criminal domains.

Prior to joining FTI Consulting Adv. Marais was the global leader of KPMG Forensic for over five years and before that the regional leader of KPMG Forensic in Europe, Middle East and Africa. He established the KPMG Forensic practice in South Africa and Africa and grew it over a period of 20 years. Prior to joining KPMG Adv. Marais was a founder member of the Office for Serious Economic Offences in the Department of Justice in South Africa.

In these roles Adv. Marais led a number of large, successful cross-border investigations and High Court prosecutions involving stock exchange trading schemes, foreign exchange frauds and manipulations, pyramid investment schemes, financial instrument forgery syndicates, and public sector bribery and corruption cases. His experience extends across the financial sector, international sport, the tobacco industry, healthcare, public sector procurement, and many more industries. Adv. Marais graduated with degrees in law from the University of Cape Town and was admitted to the bar in South Africa in 1983.

Adv. Marais recently received the International ACQ5 Award as the 2016 Forensic Gamechanger of the Year.

Adv. Marais is a member of the Institute of Commercial and Forensic Practitioners and the Institute of Directors.

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**WWL says:** *Petrus Marais is a highly accomplished forensic expert, who is highly sought after for his expertise with civil and criminal prosecutions of fraud, bribery and other white-collar crime matters.*

## Spain



**J Vicente Estrada**  
Kroll

With a professional career spanning more than 33 years, Mr Estrada is one of Spain's most experienced expert witnesses in accounting and financial matters.

He began his professional career in the audit department of KPMG in 1987, where he rose to become first a manager and eventually a partner. In the interim, Mr Estrada gained extensive experience in accounting and audit matters, and company valuations as a result of his work for the firm's Spanish and international clients, many of them major concerns.

In 1999 Mr Estrada, by then a partner, created KPMG's forensic department in Madrid.

In September 2007, he founded Forest Partners, a professional firm specialising in the provision of services related to forensic practice relating to litigation and disputes (expert evidence, arbitration, mediation, investigations, insolvencies, etc), business crises and restructuring, and transactions.

He currently leads Kroll's governance and risk advisory practice in Iberia as managing director since its acquisition of Forest Partners in February 2019 (Duff & Phelps rebranded as Kroll in 2019).

Mr Estrada has issued hundreds of expert witness reports, defending and ratifying evidence in the criminal courts (including the National High Court), civil courts, employment tribunals and other jurisdiction.

In addition, Mr Estrada has acted as an expert witness in numerous major arbitration cases, appearing before all of the Spanish arbitration courts and tribunals across Europe and Latin America (mostly in proceedings heard under ICC rules).

He was awarded an honours degree in economics and business studies by the Complutense University of Madrid in June 1987, going on to complete postgraduate studies at IESE. He is a member of the Spanish Institute of Chartered Accountants, the Official Register of Auditors (ROAC), the Madrid Institute of Economists and the Register of Forensic Accountants (REFor).

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**WWL says:** *Vicente Estrada is "very well known" for his expert witness reports, in which he utilises his exemplary forensic expertise.*



**David Jiménez-Ayala**

*Kroll*

David Jiménez-Ayala is a managing director at Kroll's governance and risk advisory practice (Duff & Phelps rebranded as Kroll in 2021). He specialises in disputes, fraud and restructuring consulting thanks to his knowledge in accounting, economics, financial valuation and corporate finance.

David has led major projects in anti-laundering cases, forensic accounting, claim of damages, fraud detection and antitrust. He has given expert testimony both in legal courts, such as the Spanish National High Court, the High Courts of Justice and the Provincial Courts in civil (commercial, antitrust, bankruptcy and fraud), criminal, labour and administrative cases, and in arbitration tribunals (in both Spanish and English). David has also submitted expert witness reports to the Constitutional Court, and he has been selected several times as a court-appointed expert.

David has extensive experience on corporate transactions, both from a pre-deal advisory perspective (due diligence, M&A mandates, SPA and valuation advisory) and on post-deal engagements (completion accounts, price adjustments, and claims related to representations and warranties).

He has worked on more than 100 engagements involving the major private equity firms and industrial companies, including cross-border transactions and litigations in the United States, Canada, Mexico, Brazil, Chile, Peru, Curaçao, the UK, France, Portugal, Germany, the Netherlands, Poland, Ukraine, Russia, Angola, Algeria, Cape Verde and Morocco, among others.

David is a registered forensic accountant (REFor) and a member of the Spanish Arbitration Club. He received his master's degree from Instituto de Empresa; his bachelor's degree in business administration from both ICADE (Spain) and CESEM (France); and studied mergers and acquisitions at the University of Stanford (United States). He is fluent in Spanish, English, French, German and Portuguese.

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**José Enrique Rovira**

*Kroll*

José is director at Kroll's governance and risk advisory practice (Duff & Phelps rebranded as Kroll in 2019), in a professional career spanning more than 30 years.

He is specialised in the preparation of expert reports on financial and accounting issues, and their defence in courts (civil, criminal, and commercial and employment jurisdictions), and in arbitration tribunals. He has also led accounting fraud investigations in diverse areas, issuing special reports on findings to company boards.

José has broad experience of crisis scenarios and business restructuring. He has worked on financial and operational restructuring processes, advising both debtors and creditors in pre-insolvency situations and in insolvency proceedings, preparing viability plans, information memorandums, etc. He has also worked on the preparation of technical reports in the context of collective redundancy plans.

José has taken part as a speaker in a range of forums on the subjects of forensics, crisis management and restructuring. He is co-author of several technical books and publications.

In September 2014 he joined Forest Partners as expert practitioner. In late 2007, he joined Aon Accuracy as a partner to create and develop its forensic and business restructuring practices in Spain, having previously played a similar role at PricewaterhouseCoopers (PwC) in Madrid in 2000, where he remained until September 2007. José began his professional career in 1989 in PwC's corporate finance department, working on due diligence processes, company valuations and so forth. He became a partner of PwC in 2007.

He has a double degree in law and in economics and business science, a master's degree in auditing and is a Spanish chartered accountant (ROAC) and a member of the Official Register of Auditors (IACJCE).

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**Juan J Valderas**

*Alvarez & Marsal*

Juan Valderas is the leader of Alvarez & Marsal's disputes and investigations practice in Spain.

He brings more than 28 years of accounting experience, and more than 23 years of specialist experience in financial investigations and disputes, serving in both advisory and expert witness-related roles.

Mr Valderas commenced his professional career in auditing at KPMG before joining the London forensic department and was key to setting up the firm's forensic department in Spain. In 2003, he joined Deloitte in Spain, where he built and led for twelve years its forensic department and was also appointed as Deloitte forensic leader for Europe, the Middle East and Africa. Between 2015 and 2018, he joined and led FTI's forensic practice in Spain.

As a full-time forensic practitioner for more than 23 years, Mr Valderas' experience includes national and international investigations (fraud, corruption, accounting manipulation and other regulatory investigations), independent expert in litigation before both national and international judiciary and arbitration courts (damages, loss of profit, commercial disputes, acquisition price adjustments, unfair competition, etc. having given evidence in more than 200 cases) and insolvency related assignments (advisory, court-appointed administrator).

Mr Valderas has worked across Europe and Latin America for lawyers, regulators, and public and private sector clients across a range of industries including construction, energy utilities, retail, shipping, automotive, advertising, manufacturing, telecoms, financial services and professional services. He also brings extensive experience handling and reviewing large volumes of electronic data, using advanced forensic computing and data analytical techniques.

Mr Valderas is perceived in the Spanish market and internationally as an expert forensic practitioner and, over the years, he has been interviewed, quoted and led some publications that included thought leadership pieces by Juan himself.

**WWL says:** *David Jimenez-Ayala garners praise from market sources for his "excellent professionalism and extensive experience in the investigations field and in various sectors".*

**WWL says:** *Jose Enrique Rovira is a top name in the Spanish forensic accounting space, who enjoys a sterling reputation among peers for his expert work.*

**Continued overleaf**

## Spain

## Juan J Valderas (cont.)

Mr Valderas is internationally recognised as a leading forensic accountant by Who's Who Legal, in WWL Investigations every year from 2016 to 2022 and in WWL International Arbitration 2021 and 2022. He is described as one of Spain's leading experts on fraud-related investigations and peers and clients highlight his "great ability to present complex ideas in a summarized manner" together with his extensive experience in court hearings.

Mr Valderas earned degrees in both law and economics from ICADE (Comillas University in Madrid). He is a qualified auditor and a certified fraud examiner.

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**WWL says:** Juan Valderas comes highly recommended by sources who highlight his 25 years' experience in complex domestic and international forensic accounting.

## United Arab Emirates



## Stephen Millington

Forensic Risk Alliance

Stephen brings more than 20 years' experience in forensic accounting, financial investigations and disputes. Stephen's methodical approach to solving complex financial problems through unravelling all of the relevant issues in a clear and straightforward manner enables clients to seek the most effective resolutions and ultimate recovery of funds. Working internationally throughout his career, including being based in the Middle East for more than a decade, Stephen has worked in a vast range of industries such as manufacturing, petrochemicals, logistics and government.

Stephen has been involved in many fraud and corruption investigations and has assisted both corporate entities and governments, as well as their counsel. He has led investigations and reviews related to money laundering, terrorist financing, asset recovery, internal controls and whistleblowing. While operating in the Middle East, he worked on complex cross-border matters including investigating suspected FCPA violations in the region, an internal investigation for a major supplier to the US and NATO forces, reviewing banking transactions across the region by a law firm's client that had been included in US sanctions lists, and reviewing regional banks' anti-money laundering and count-terrorism processes to meet standards required by US correspondent banks.

Stephen also has significant experience providing expert reports and testimony, including preparing expert witness statements, preparing valuations and assisting instructing solicitors in understanding technical financial matters. Before joining FRA's Dubai office, Stephen developed his specialisation in forensic and investigative expertise in the Middle East through various leadership roles. He has previously successfully expanded more than one London-based consultancy by building their forensic and disputes practices in Dubai, growing his deep knowledge of challenges specific to the region as well as external pressures.

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**WWL says:** Stephen Millington is an accomplished forensic accountant with over 20 years of experience conducting financial, fraud and corruption investigations as well as appearing as an expert witness.



## Jacqui Record

Ankura

Jacqui Record is a senior managing director at Ankura heading the Disputes & Investigation practice for EMEA and APAC with expertise in both investigations and disputes. She is a UK chartered accountant (Fellow of the ICAEW) and has more than 25 years of broad forensic investigation and litigation experience mainly within the Big 4 across the UK, Europe, Middle East and Africa. She has been based in Dubai, Middle East for the past 11 years.

As a forensic accountant, she has managed multi-faceted investigations for a wide variety of government, parastatal and commercial clients covering both financial and non-financial services sectors. She has worked on some of the largest global forensic investigations reporting to the US DOJ and other international government regulatory bodies. She has had a particular focus on sanctions, shareholder, oil & gas, construction/real estate and JV/distributor investigations.

Her investigations utilize the latest forensic technology and asset recovery specialists coupled with a deep understanding of people and accounting issues. She is has testified more than 70 times in both criminal and civil matters in a wide variety of forums. She has also been appointed as a local senior court-appointed expert in the Middle East on high-value fraud matters assisted by her Arabic team and an expert assessor on a high-profile government fraud investigation. As such she is uniquely positioned to manage the investigation from identifying the initial risk factors through to financial statement reconstruction, asset recovery and criminal prosecution working across jurisdictions and criminal and civil actions to arrive at the best outcome for the client.



## Rana Shashaa

Deloitte

Some examples of her key investigations include investigations relating to major high profile frauds. Also various construction / real estate investigations including assessing misappropriation of cash-flows and financial statement reconstruction, parastatal investigations relating to fraud and misappropriation at senior levels and sanctions investigations including reporting to the DOJ.

Rana is a senior partner in Deloitte and leads the Forensic practice in the Middle East region. She is specialised in leading complex investigations in the Middle East both for public and private sector bodies as well as Dispute Services in both English and Arabic platforms. She advises clients throughout the litigation process, from pre-action through to preparation of expert evidence.

Rana has over 17 years of experience with Deloitte, across Audit, Valuation and Forensic services. She led a number of high-profile fraud and litigation matters in the Middle East, the UK and Europe.

Rana has extensive experience working with in-house legal counsel, external counsel, and key business stakeholders on high profile investigations and disputes. Rana has provided expert evidence numerous times in a wide variety of forums.

Rana's select advisory and expert witness experience includes:

Family conglomerates; Rana acted as an Expert in the Dubai Courts in relation to a shareholder dispute for a large conglomerate to assess losses suffered and whether preferential treatment was afforded to certain shareholders; appointed expert in a large shareholder dispute before the Center for Amicable Settlement of Disputes in Dubai; appointed as a Dubai Supreme Court expert in a large shareholder dispute for a large family group; and appointed to provide dispute advisory for a large family group in the UAE to assist with a claim before the Dubai courts with a value of over AED 1 billion.

Construction; Rana acted for the respondent in a Jordan arbitration matter relating to a dispute between a contractor and a hotel developer in relation to costs incurred due delays; led a DIAC construction arbitration matter to assess damages relating to the delay of a hotel construction; led a DIAC arbitration matter between a UAE based manufacturer and a contractor regarding loss of profits and costs on a delayed construction development; and acted as a quantum expert in a Dubai Court construction case. The work included loss of profit calculation and verification of expenses.

Energy and Resources; Rana led a dispute advisory engagement for a Dubai Court matter. The dispute was for claims in excess of USD 40 million between an oil and gas equipment company and a shareholder; and led a dispute acting for the claimant, a Middle East oil and gas entity, in an ICC UK matter to assess quantum on a terminated infrastructure project.

Others; Rana led a dispute advisory engagement for a matter before the Commercial Court in Riyadh in which Deloitte was appointed by a French based tech company to verify loss of profit claims of SAR 1.6 billion; led a dispute advisory engagement for a Dubai Court matter in relation to the termination of an automotive distribution agreement; and currently leading a large investigation for a European tax authority with respect to the submission of allegedly fraudulent withholding tax claims of over USD 2 billion.

Rana speaks English and Arabic

Rana has qualifications as a Certified Fraud Examiner; Islamic Finance Qualification (IFQ-SII), UK; Executive MBA – City, University of London, UK (High distinction); and a BSc in Finance & Accounting, University of Jordan (High distinction).

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**WWL says:** *Jacqui record impresses peers and clients alike with her expert practice, and is described as "a very skilled" practitioner.*

**WWL says:** *Rana Shashaa's "analytical thinking" allows her "to digest and analyse a significant amount of information and come up with out-of-the-box solutions", according to impressed clients.*

**USA • California**



**Rick Ostiller**  
Ankura

Rick Ostiller is a senior managing director in Ankura’s San Francisco office. Rick has provided accounting, financial, and strategic consulting services to attorneys and corporate clients in numerous industries. He has testified in several venues, and has extensive experience with high profile forensic investigations, damages calculations, and accounting restatements. He is a Certified Public Accountant in California and is Certified in Financial Forensics.

A selection of Rick’s professional experience includes Accounting Restatement (Software): Engaged by a software company to assist with a multiyear accounting restatement. The company determined that it should recognise consulting project revenue on a completed performance basis, and that its historical linkage policy did not always create appropriate contract groupings for revenue recognition; ASC 606 (Revenue Recognition) Implementation: Partnered with client personnel to update revenue recognition policies and recast prior period financial statements to reflect ASC 606 accounting prior to adoption. Identified relevant contract features and reviewed significant contracts; Accounting Investigation: Retained by counsel for a technology company audit committee to investigate alleged improper accounting for inventory items, including overhead, in-transit, excess and obsolete reserves, and intercompany profit; International Whistleblower Investigation: Retained by the audit committee of a US-listed, China-based consumer electronics company to investigate whistleblower allegations. The allegations related to an operating unit sale, supplier cash advances, and undisclosed related party relationships; FCPA Investigation/Monitoring: Led a multi-year Foreign Corrupt Practices Act investigation for counsel on behalf of a major defense contractor. The matter involved alleged improper payments to government officials by a European subcontractor on the project; Commercial Dispute (Finance): Provided an expert report and courtroom testimony for a real estate investment company that

had been denied funding on a refinancing transaction. Calculated additional costs incurred because of the defendant’s decision to withhold funding. The jury awarded the client almost all out-of-pocket costs in the report, as well as a substantial punitive award. After the judgment, the parties settled at a very favorable amount for the client.

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**WWL says:** *Rick Ostiller has built an impressive forensic expert practice, and is recommended by sources as “a strong forensic accountant”.*

**District of Columbia**



**Jean-Michel Ferat**  
Ankura

Jean-Michel Ferat is a senior managing director at Ankura with over 20 years of experience in the specialised fields of forensic accounting, fraud detection and data analytics. He has applied his skills in a variety of cases involving corruption, kick-backs, collusive bidding rings, money laundering, embezzlement, asset misappropriation, terrorist financing and financial statement fraud. He has led or participated in reactive investigations and proactive compliance engagements, including Foreign Corrupt Practices Act monitorships, across the United States and in over 25 countries around the world. Jean-Michel is also currently engaged as the forensic accounting expert on the audit and finance committee of the board of directors of the Global Fund to Fight Aids, Tuberculosis and Malaria. He is based in Washington, DC.

Jean-Michel has led or participated in numerous high-profile and complex projects across the United States and in international locations including Burkina Faso, Cambodia, Cameroon, Chile, China, Djibouti, Guinea, Holland, India, Indonesia, Iraq, Japan, Jordan, Kenya, Kuwait, Latvia, Liberia, Madagascar, Mali, Mauritania, Mexico, Pakistan, Senegal, South Africa, Trinidad and Tobago, United Arab Emirates and Vietnam.

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**WWL says:** *Jean-Michel Ferat comes “highly recommended” for his “responsiveness and ability to make complex accounting issues simple, identifying issues that others could not”.*





## Jason Flemmons

Ankura

Jason Flemmons is a Senior Managing Director at Ankura in the Washington, DC office. Jason has over 25 years of experience in forensic accounting, corporate investigations, and technical accounting and auditing matters. He provides a broad range of expert and consulting services involving accounting advisory, auditor liability, fraud examination, dispute resolution, and other services.

Jason is the former Deputy Chief Accountant of the Securities and Exchange Commission's Division of Enforcement, where he supervised and performed numerous financial and accounting fraud investigations involving SEC registrants and other parties. During his 12 years of, Jason advised on a wide variety of technical accounting, auditing, disclosure, and internal control matters. He also performed and managed cash-tracing investigations resulting from violations of the Foreign Corrupt Practices Act, asset misappropriations and Ponzi schemes. Jason co-chaired the Division of Enforcement's Cross-Border Working Group, which oversaw and coordinated numerous investigations involving issuers and auditors located in foreign jurisdictions. Jason worked closely with both SEC trial counsel and criminal prosecutors during the litigation of high-profile matters.

Before joining the SEC, Jason was a manager in the Financial Advisory Services practice of a big-four accounting firm where he supervised a variety of forensic accounting investigations.

From 2015 to 2019, Jason served on the Executive Committee of the AICPA's Forensic and Valuation Services section. The committee provides guidance and establishes standards for practitioners in the forensic accounting and valuation services industry, including Statement on Standards for Forensic Services No. 1, of which Jason was a principal author. Jason is a frequent speaker at SEC enforcement, accounting and forensic accounting conferences nationally and internationally.

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## Joseph T Gardemal III

Alvarez & Marsal

Joe Gardemal is a managing director with Alvarez & Marsal Disputes and Investigations in Washington, DC. With more than 30 years of experience in forensic accounting investigations, valuation, auditing, and financial management for publicly-traded, closely-held, and public sector entities, he has provided expert testimony in US state and federal courts, and in international matters.

Mr Gardemal currently serves as the Federal Court-appointed Monitor over GPB Capital Holdings LLC, an alternative investment enterprise with over \$1.8 billion in contributed capital and 40 auto dealerships in its portfolio. He has served as a court-appointed expert in US District Court and has acted as an accounting and valuation expert for the U.S. Securities and Exchange Commission (SEC) and the U.S. Department of Justice (DOJ). He has led complex multi-national investigations and damages analyses, and has presented findings to the SEC, DOJ, corporate boards and audit committees, and other stakeholders.

He has provided audit, business, and litigation consulting services for clients in industries including auto manufacturing, distribution and retailing, government contracting/defense and aerospace, real estate and construction, professional services, and insurance and reinsurance. In addition, Mr Gardemal has testified as an expert witness numerous times and has presented over 100 expert reports in various venues in the U.S. and abroad, including U.S. District Courts throughout the U.S., the Supreme Court of Bermuda, the U.K. High Court of Justice, Chancery Division, and the ICC International Court of Arbitration.

Mr Gardemal earned a bachelor's degree in business administration, with a concentration in accounting, from Loyola University. He is a Certified Public Accountant (CPA), a Certified Fraud Examiner, a Certified Valuation Analyst, a Certified Government Financial Manager, and is accredited in Business Valuation by the American Institute of CPAs and Certified in Distressed Business Valuation by the Association of Insolvency and Restructuring Advisors.

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**WWL says:** Jason Flemmons is endorsed by peers for his wealth of knowledge running forensic accounting investigations and financial statement audits for publicly traded and privately owned companies.

**WWL says:** Joseph Gardemal is admired for his "superb credibility as an expert witness" providing testimony in cross-border financial investigations and damage analyses involving multiple industries from automobile, distribution and retail, to property development and insurance.

USA • District of Columbia



**Amy R Gonce**  
Ankura

Amy Gonce is a senior managing director at Ankura and is based in Washington, DC. Amy has over 20 years of experience in forensic accounting investigation and analysis, technical accounting, and review of internal controls, and has served as an expert witness. She has performed a great deal of work in the healthcare, financial services, and software industries and has worked with organisations in both the public and private sectors.

Amy's work has comprised various forensic accounting projects including internal investigations; Securities and Exchange Commission enforcement actions; Department of Justice investigations; technical accounting analysis, support, and review; and post-purchase acquisition disputes. Through those engagements, Amy dealt with technical accounting issues including revenue recognition (SAB 104, SOP 97-2, EITF 01-9, Bill and Hold sales, and Channel Stuffing), judgmental reserves, accounting for contingencies, assessing materiality, treatment of accounting changes, and impairment.

Amy has experience leading accounting investigations looking into financial statement fraud, assisting companies in responding to SEC's inquiries regarding whistleblowing allegations, investigating kickbacks, and investigating major high profile frauds.

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**Frances McLeod**  
Forensic Risk Alliance

Frances McLeod is a founding partner of FRA, head of its US offices and recognised in *GIR's* "women in investigations" listing as one of the top 100 remarkable women in the profession from around the world. She is a former investment banker and has more than 26 years' experience advising diverse clients on sanctions, anti-corruption, fraud, internal control, asset tracing and money laundering issues.

Frances has been deeply involved in all of FRA's compliance monitorship work, including DOJ and SEC FCPA monitorships, a New York Department of Financial Services bank monitorship, the Ferguson City monitorship, a PCAOB monitorship and a DOJ fraud-related monitorship.

She led the team providing technical advice to the Asia Pacific Group on Money Laundering under a mandate from the Asian Development Bank and has provided expert advice in terrorism financing litigation cases. She served as an expert witness on counter terror financing in litigation involving an international bank and led FRA's UN Oil-For-Food (OFF) investigation work.

Frances has extensive experience in addressing complex international data transfer issues, whether in regulatory investigations or cross border litigation. She led the FRA team responding to anticorruption investigation data requests in all jurisdictions for Alstom in the US, the UK, Brazil, Indonesia, Poland, Sweden, etc, which included addressing French data privacy and blocking statute issues. Frances was responsible for the design and implementation of claim evaluation and administration systems for the US\$1.3 billion Swiss Bank and US\$2.5 billion German Slave Labour Holocaust settlements.

Frances speaks English, German, French and Mandarin Chinese. She holds a master's degree from Wadham College, Oxford.

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**Marc Sherman**  
Alvarez & Marsal

Marc Sherman is a managing director with Alvarez & Marsal's disputes and investigations group in Washington, DC. He specialises in insurance matters, real estate, financial fraud, white-collar investigations, M&A and quantum of damages.

With over 30 years of experience in business, consulting and forensic accounting, Mr Sherman has worked with clients across a broad range of industries, including real estate, construction, hospitality, telecommunications, banking, manufacturing, insurance, healthcare, higher education, retail and franchising, among others.

Mr Sherman has conducted hundreds of financial investigations, consulted and testified on economic damages, valued public and private companies and consulted on compliance, corporate governance and corporate restructuring. He has qualified as an expert witness in forensic accounting, lost profits, financial fraud, business appraisal and accounting matters. He has testified in U.S. federal and state courts as well as international courts and arbitrations. He also serves as an accounting arbitrator in post-acquisition M&A disputes and is an adviser to international insurers in transactional and business insurance matters.

Mr Sherman has conducted investigations in the areas of the Foreign Corrupt Practices Act (FCPA), financial reporting, anti-money laundering, ethics and integrity, government investigations and general financial fraud. He has conducted many investigations for the US Department of Justice, US Attorneys' offices, FBI and DEA and several foreign governments.

Prior to joining A&M, Mr Sherman was a managing director and national practice leader of the fraud and white-collar practice with a publicly held consulting firm. Prior to that, he was with KPMG, where he held numerous senior roles, including partner-in-charge of forensic and litigation services, partner-in-charge of compliance and ethics practice and regional partner-in-charge of corporate transactions. Before KPMG, he was in the real estate and construction business, where his responsibilities included development, acquisition, financing and construction.

**WWL says:** Amy Gonce is "widely recognised" for her top-tier handling of a broad range of forensic accounting matters, including analysis, technical accounting and review of internal controls.

**WWL says:** Frances McLeod is "great with clients" according to sources, who applaud her depth of experience and knowledge of corruption, fraud and money laundering issues.



## Steve Spiegelhalter

*Alvarez & Marsal*

Mr Sherman earned a bachelor's degree from the University of Baltimore, and a Juris Doctor from the University of Maryland School of Law. He is a certified public accountant in Maryland and Washington, DC, a certified fraud examiner, a certified insolvency and restructuring adviser, a member of the Maryland and District of Columbia Bars and holds a certification from the AICPA in financial forensics. He is a board, compensation and finance committee member of the DC-based Council for Court Excellence and the chair of the audit committee of the National District Attorneys Association. Mr Sherman was previously the chair of the American Bar Association (ABA) section of litigation, forensic accounting subcommittee and co-chair of the accounting issues subcommittee of the ABA securities litigation committee.

He is a frequent speaker on M&A reps and warranties, transactional insurance, forensic accounting investigations and quantum of damages, and has published chapters in several treatises on internal investigations, compliance programmes and anti-money laundering. Mr Sherman served on the faculty of Georgetown University for many years, where he taught in the joint JD/MBA programme.

Steve Spiegelhalter is a managing director with Alvarez & Marsal disputes and investigations practice in Washington, DC and is the North America investigations practice leader. He brings 20 years of investigative experience and has investigated business conduct in over 50 countries.

Mr Spiegelhalter specialises in investigating alleged political corruption, money laundering, bank and wire fraud, false claims, and other alleged criminal activity. Mr Spiegelhalter also counsels clients on their compliance programs, including companies under external monitorship and self-reporting requirements.

Mr Spiegelhalter's notable background includes his time as a federal prosecutor with the United States Department of Justice's criminal division, fraud section, foreign corrupt practices act (FCPA) unit, as an assistant United States attorney, as in-house counsel and compliance officer at a Fortune 40 technology company, and in private law practice at a multinational law firm.

As a federal prosecutor, Mr Spiegelhalter trained domestic and foreign law enforcement and prosecutors. He was the lead prosecutor in a number of high-profile cases, including the prosecution of a managing director of a global investment bank for violating the bank's internal controls to bribe a Chinese official. This case announced DOJ's standard for winning declination despite executive conduct. He was also the first federal prosecutor to use a court-ordered wiretap during an FCPA investigation. As a consultant, he has led forensic investigations into numerous matters under DOJ and SEC investigation, as well as matters under investigation by several foreign governments.

Mr Spiegelhalter earned a law degree from Georgetown University and a bachelor's degree in international relations from Brigham Young University. He is a member of the American Bar Association, International Bar Association, National Association of Assistant United States Attorneys and the Association of Certified Fraud Examiners. Mr Spiegelhalter regularly speaks and publishes articles on issues involving investigations and compliance.

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**WWL says:** *Marc Sherman earns plaudits from market commentators, who herald his incisive approach to financial fraud investigations on behalf of the FED and FBI, among others.*

**WWL says:** *Steve Spiegelhalter is a clear leader in the field when it comes to investigations of laundering and bank fraud, and he brings over 20 years of experience to his first-rate practice.*

USA • District of Columbia



**Martin Wilczynski**  
Ankura

Martin Wilczynski is a senior managing director at Ankura based in Washington, DC. Martin has 35 years of professional experience in accounting, internal and forensic investigations. In addition to his nearly 20 years of consulting experience, Martin's background includes 10 years of auditing experience at an international accounting firm and six years on the staff of the United States Securities and Exchange Commission, where he served for five years within the enforcement division.

At Ankura, Martin collaborates with his team to provide a range of investigation, forensic accounting, technical advisory and regulatory services to clients

Prior to joining Ankura, Martin served as the leader of the forensic accounting practice at FTI Consulting. In addition, Martin was a shareholder at Ten Eyck Associates, a boutique forensic accounting and SEC enforcement consulting firm. Since leaving the SEC in 1998, Martin has focused his consulting practice on SEC enforcement proceedings, internal and forensic investigations, Foreign Corrupt Practices Act and anticorruption reviews, litigation support, financial reporting and revenue recognition issues. He has worked with outside counsel in representing boards and special committees in a number of complex, fact-finding accounting investigations involving financial restatements, whistle-blower allegations, and SEC enforcement and reporting issues.

Martin frequently assists counsel in translating and communicating the results of those investigations to the SEC staff and other regulators.

Among other high-profile engagements, while at FTI, Martin served for more than seven years as co-leader of the consulting team providing investigative and litigation support to the trustee and his counsel on the landmark Bernard L Madoff Investment Securities SIPA liquidation.

While he was at the SEC, Martin was responsible for numerous financial and accounting investigations, including the critical evaluation of investigatory evidence used in making recommendations to the commission. In addition, he has expertise with respect to actions brought against accounting and auditing professionals pursuant to Rule 102(e) of the Commission's Rules of Practice. In 1997, Martin was awarded the SEC's Sydney C Orbach Award in recognition of significant accounting contributions to the commission's full disclosure programme and to the protection of investors.

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**Bernard F Woolfley**  
Ankura

Bernard F Woolfley is a senior managing director at Ankura with over 25 years of experience as a forensic accountant investigating various types of fraud and accounting improprieties for both public and private companies across multiple business sectors. Over the years, Bernard has led numerous consulting engagements focused on accounting and white-collar issues including investigations related to fraud and financial irregularities.

Bernard has worked on matters involving violations of anti-corruption statutes, money laundering, Ponzi schemes, loan fraud, securities fraud, insider trading, self-dealing, and other efforts to misappropriate funds. He has also led a number of significant projects focused on the review and analysis of internal controls within a company's financial operations. On such matters, he leads teams that are tasked with identifying gaps within the existing structures and then developing cost-effective enhancements that will remediate any deficiencies. As part of this work, he has led numerous teams of forensic accountants tasked with supporting both governmental agencies and government-appointed monitors.

As much of his work often involves the review of a company's foreign operations, Bernard has conducted investigative assignments in over 20 countries. When necessary, he has provided testimony to summarise the results of his work and has also presented his findings to various governmental regulators.

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**WWL says:** *Martin Wilczynski is a top notch expert with "impressive analytical skills" and the "ability to explain complex issues in a straightforward fashion".*

**WWL says:** *Bernard Woolfley is singled out by respondents as a top-tier forensic accountant, who brings over 25 years' experience in fraud investigations and other white-collar crime matters.*

## Florida

**Arnold Y Castillo***J.S. Held*

Arnold Y. Castillo is a managing director responsible for the global investigation operations of J.S. Held's Latin America & The Caribbean headquarters located in Miami, Florida. Mr Castillo has over twenty years of knowledge in the investigations field with significant experience managing high-stakes and complex corporate investigations, litigation support, global asset searches, Foreign Corrupt Practices Act (FCPA) and Bank Secrecy Act (BSA)/Anti-Money Laundering (AML) investigations, and ICSID arbitration matters.

Mr Castillo investigative background includes evaluating internal fraud and corruption rings for multinational mining, energy, financial institutions, and credit card entities with multi-jurisdictional operations in the Andean region, Central America and the Caribbean deploying teams of intelligence-gathering, IT digital evidence collection, and forensic accounting experts to support legal counsel. Mr Castillo also led hundreds of pre-acquisition business intelligence, political risk and due diligence investigations for foreign investors as well as international candidates applying for financial licenses.

As a reputation management expert, Mr Castillo has worked with law firms and high-profile individuals who have suffered reputational and financial damage by providing independent assessments and evaluations required to address negative allegations and to facilitate interactions with potential partners, regulatory US authorities, and compliance officers.

Prior to joining J.S. Held in 2021, Mr Castillo led the Latin American and the Caribbean operations for Berkeley Research Group (BRG) from 2015 to 2021 and FTI Consulting from 2011 to 2015. Before that, Mr Castillo held senior-level positions in the Miami office of Kroll, where he began his career and where he participated in many of the firm's largest regional projects from 2002 to 2011. Mr Castillo has designed strategies and methodologies to gather strategic intelligence and to resolve occupational fraud cases, employee integrity, business intelligence, as well as matters involving compliance and international commercial disputes throughout the United States, Latin America, and the Caribbean. He is fluent in both English and Spanish.

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**WWL says:** *Arnold Castillo enjoys extensive acclaim from peers for his expert work, and is "a first rate practitioner, who is impeccable and highly professional".*

## Georgia

**Rob Hutchins***Secretariat*

Mr Hutchins has been consulting with private and government clients and counsel on financial, accounting and economic issues for over 25 years. During this time he has served as an expert witness, consulting expert and forensic accountant on a variety of bankruptcy, commercial litigation, financial services and intellectual property engagements. Generally, the types of projects he has worked on during his career have included both accounting investigations and disputes involving claims of breach of contract, breach of fiduciary duty, director and officer misconduct, fraud, fraudulent conveyances, insolvency, patent infringement, trade secret misappropriation and trademark infringement.

Select engagement experience includes serving as the expert and consulting expert in multiple patent infringement disputes in the pharmaceutical industry, serving as the expert and consulting expert in multiple trade secret misappropriation and trademark infringement matters in the oil and gas, healthcare, telecommunications and water infrastructure industries, serving as the consulting expert in a US\$40 billion securities class action matter that alleged a Fifth Amendment taking of shareholders' equity, assisting on a Federal Deposit Insurance Corporation engagement involving the failure of a multibillion US dollar bank and the resulting bankruptcy of its former holding company, serving as the lead forensic accountant in an investigation into a US multibillion dollar fraud surrounding the failure of one of the largest independent mortgage companies in the country, and serving as the lead forensic accountant in multiple investigations in the financial services industry involving the accounting for loan and investment losses and possible earnings management.

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**WWL says:** *Rob Hutchins is a highly regarded forensic accountant with a wealth of experience in a diverse range of sectors, from agriculture to telecommunications.*

USA • Georgia



**William "Bill" Jennings**  
Delta Consulting Group

William "Bill" Jennings, is a senior director with vast knowledge and expertise in forensic accounting, fraud investigation, and asset recovery services. He has worked with corporations, government agencies, and attorneys, providing expert testimony in numerous domestic courts and international forums.

With over 40 years of experience, Bill has provided expert testimony regarding numerous, complex accounting investigations. These diverse projects range from testifying at an ICC hearing in Asia, regarding the construction accounting and related issues in a dispute involving the construction of a nuclear power plant, to leading the worldwide security review for hotel properties managed in Europe and Asia by one of the world's largest hoteliers following 911. He also led the audit committee investigation into alleged financial reporting errors and irregularities for the eighth largest homebuilder in the United States.

Additionally, Bill led an internal investigation, on behalf of a Belgian owner, of the largest maize sweetener company in Greece. He successfully proved that the plant manager had embezzled millions of euros, which he laundered through London banks to Panama. Bill was also responsible for plant security during the investigation. In that role, he and a colleague from London successfully turned back an attempted attack on the plant by local farmers.

Bill has conducted investigations for the US Securities & Exchange Commission, the U.S. Department of Justice, and the US Marshals Service. He has a BS in Accounting and an MBA. He is a CPA/Accredited in Business Valuation; he is Certified in Financial Forensics and is a Certified Fraud Examiner. Bill is a private detective, licensed in the State of Illinois. 1954 Airport Road

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**WWL says:** *William Jennings possesses superb communication and analytical skills coupled with extensive knowledge of technical accounting standards.*

Illinois



**Matthew Bialecki**  
Alvarez & Marsal

Matthew Bialecki (CPA, CFF, CGMA) is a managing director with Alvarez & Marsal's disputes and investigations group, leading its eastern US region and serving as a member of its executive committee. He has more than 25 years' experience as an expert witness, neutral arbitrator and consultant in a variety of areas, with a focus on pre and post-acquisition matters. He is, and has for many years, been a member of the select American Institute of Certified Public Accountants' (AICPA) taskforce on merger and acquisition disputes and is an author of the AICPA's practice aid on mergers and acquisitions disputes which provides guidance to CPAs serving as consultants, experts or neutral arbitrators.

Mr Bialecki has experience in the automotive, professional services, banking, insurance, health-care, construction, petroleum, speciality chemicals, finance, gaming, manufacturing, distribution, food and beverage, branding, telecommunications, aerospace, agriculture, software, real estate, retail, and metals industries. He specialises in disputes with complex financial issues and is an expert on the application of generally accepted accounting principles (GAAP) and post-merger and acquisition disputes.

Mr Bialecki has served as a neutral arbitrator, mediator, consultant and expert witness in a significant number of matters involving the application of GAAP, on earn-outs and in the determination of working capital in mergers and acquisitions involving accounts receivable, accrued vacation, percentage of completion revenue recognition, deferred revenue, allowances for co-op advertising, volume rebates, obsolete and excess inventory reserves, inventory physical count adjustments, accrued expenses, inter-company accounts, accounts payable, accrued coupon liabilities, contingent assets and liabilities, workers' compensation and franchise tax issues, among other current asset and liability accounts. He has been involved in the preparation of carve-out financial statements, closing balance sheets and working capital statements.

Mr Bialecki has been involved in many matters involving indemnification under purchase agreements and has reviewed and consulted on hundreds of purchase agreements.

Mr Bialecki has conducted many internal forensic accounting investigations, SEC investigations and restatements.

Prior to joining A&M, Mr Bialecki was a partner at Deloitte Financial Advisory Services LLP (Deloitte FAS) in Chicago. While with Deloitte FAS, Mr Bialecki was the midwest and north central region professional practice director (PPD) for the dispute and forensic practice, was the midwest insurance industry leader and was the midwest insurance industry fraud specialist.

Mr Bialecki earned a bachelor's degree in public accounting from Loyola University of Chicago. Mr Bialecki is a certified public accountant licensed in the states of Illinois and California, a chartered global management accountant, a member of the American Institute of Certified Public Accountants (AICPA), the Illinois CPA Society, Association of Certified Fraud Examiners (ACFE), and certified through the AICPA in financial forensics.

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**WWL says:** *Matthew Bialecki secures impressive endorsements for his practice, which spans 25 years in fraud and forensic investigations.*



**Kenneth Mathieu**  
Charles River Associates

Ken is regularly retained to serve as the expert witness for matters involving complex valuation, damages, and accounting issues. Utilizing his experience serving as a trusted advisor to entities facing a crisis, such as a high stakes litigation or government investigations, he provides credible and objective analysis and information to assist in mitigating the crisis and resolving the matter.

The results of his analysis are utilized by boards of directors, insurance companies, courts, arbitrators, management, and government regulators to assist in making critical decisions.

He is a member of the American Institute of Public Accountants and the Illinois CPA Society and has held leadership positions with both organizations. He currently serves as a commissioner on the National Accreditation Commission of the AICPA, which oversees all specialty credentials issued by the AICPA. He is a frequent speaker on the topics of forensic accounting, valuation, and damages at industry conferences and educational forums. He has published articles for peer-reviewed journals and co-authored chapters in books widely considered reference guides for the forensic accounting and valuation profession. He also served as the editor to AICPA Practice Aids for forensic accounting professionals.

He is a Certified Public Accountant (CPA) (licensed in Illinois and Louisiana), Accredited in Business Valuation (ABV) by the AICPA and Certified in Financial Forensics (CFF) by the AICPA, and earned an MBA from Northwestern's J.L. Kellogg Graduate School of Management in Finance, Management and Strategy.

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**WWL says:** *Kenneth Mathieu is renowned as "a leader in the field" who stands out for his deep forensic and valuation expertise.*



**Kristofer Swanson**  
Charles River Associates

Kris serves as the practice leader for CRA's Forensic Services Practice, helping companies and their counsel respond to allegations of fraud, cyber-crime, misconduct, and non-compliance — often in moments of crisis. These allegations span a broad range of matters, such as accounting irregularities, money laundering, cyber-crime, False Claims Act violations, ABAC/FCPA violations, #MeToo, health care fraud and abuse, Ponzi schemes, and trade secret thefts.

Kris is particularly sought after to lead complex investigations -- requiring deep industry knowledge, multiple technical competencies, thorny jurisdictional and ethical issues, and challenging reporting and disclosure obligations – and he has testified on both economic damages and liability. From a geographic perspective, his assignments have extended to Asia, Africa, Europe, Australia, the Middle East, North America and South America. He regularly serves as a monitor under various settlement and deferred prosecution agreements.

Under his leadership, the Practice – including its state-of-the art digital forensics, eDiscovery and cyber incident response labs – has grown to be the second largest practice in the firm worldwide and is certified annually under International Organization for Standardization (ISO) 27001:2013 requirements as part of its industry-leading commitment to its clients and their information security.

The Practice has been recognised by the *National Law Journal* for being one of the top three Forensic Accounting Providers in America, and by *Global Investigations Review* as one of the leading investigative consultancies from around the world for handling sophisticated cross-border, government-driven and internal investigations. And starting in 2021, Chambers recognised it with a ranking in recognition of its deep litigation support, crisis and risk management competencies.

Kris serves on the Board of Trustees of the Securities and Exchange Commission Historical Society; on the Civic Leadership Committee of the Better Government Association; on the Planning Committee and Faculty of the ABA's *National Institute on White Collar Crime*; on the Planning

Committee for Northwestern University's *Ray Garrett Jr. Corporate and Securities Law Institute*; on the Board of the Big Shoulders Fund; and as immediate Past Chair of the Membership Commission of the Chicago Club. Recent prior board service has included the Legal Aid Society of Chicago; the Public Interest Law Initiative; and Lawyers for the Creative Arts. He is a frequent speaker and author on forensic matters, and he has guest lectured at the University of Chicago Booth School of Business and at various law schools.

Kris is a Certified Public Accountant, a Certified Fraud Examiner, a Certified Anti-Money Laundering Specialist, and is certified in Financial Forensics. He is a member of the International Association of Independent Corporate Monitors, the National Association of Federal Equity Receivers, and the Private Directors Association. He earned his MBA in International Business and Economics, with Honors, from the University of Chicago Booth School of Business; his Master of Science in Accountancy, with distinction, from DePaul University; and his Bachelor of Arts from Lawrence University.

Kris previously served as the head of PwC's Forensics practice in the Midwest, where he led forensic assignments and conducted "shadow investigations" for audit clients. In this capacity, he led PwC's Midwest Forensics practice to the highest utilization of any of PwC's forensic offices in America, and similarly raised its Global People Survey engagement scores to the highest of any forensic office in America. Prior to that, he served as the National Solution Leader for Forensic Investigations at Navigant Consulting (n/k/a Ankura), while also founding its privacy and cyber incident response practice.

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**WWL says:** *Kristofer Swanson is "excellent at anticipating the various issues which crop up during investigations", according to peers who further praise his "fantastic knowledge of forensic accountancy".*

USA • New York



**Ernest Brod**  
*Brod Global Intelligence*

Ernest Brod is a managing director with Alvarez & Marsal Disputes and Investigations in New York and leads the firm's business intelligence practice. Mr Brod has extensive experience in applying cutting edge forensic techniques to corporate investigations and providing in-depth business intelligence services to clients around the world.

Mr Brod is credited with groundbreaking work in applying a variety of investigative tools on behalf of companies engaged in litigation, global asset searches, enhanced due diligence and in corporate contests and transactions. In 30 years as an investigative and intelligence consultant, Mr Brod has worked with the country's leading law firms, corporations and financial institutions. His efforts helped the field of business investigations gain acceptance from corporate America and prominent law firms.

Mr Brod has uncovered assets around the world of borrowers who owe hundreds of millions of dollars to the four systemic Greek banks. He led the search for assets of the government of Venezuela and for Baby Doc Duvalier's pirated assets on behalf of the government of Haiti. According to *Who's Who Legal: Asset Recovery 2015*, Mr Brod "excels in tracing hidden assets".

Mr Brod is widely recognised as an authority on shareholder activism, proxy contests and hostile takeovers. By looking for hidden issues within companies, as well as insufficient disclosure or misrepresentation by their principals, his investigative work has helped clients reduce the risk of fraud, Foreign Corrupt Practices Act (FCPA) issues, and Anti-Money Laundering (AML) and terrorism concerns. He has presented his "Do's and Don't's of Corporate Investigations" program to numerous law firms and corporate law departments. He has also written and lectured extensively on dotcom fraud, hostile takeovers, investigative due diligence, doing business in Asia, and litigation intelligence.

Prior to joining A&M, Mr Brod led the business intelligence practice at Navigant and was a director in the forensic and dispute services practice for Deloitte FAS. Earlier, he spent 17 years with Kroll as one of the leaders of its investigation and intelligence business, and was a founder and CEO of Citigate Global Intelligence. Early in his career, he served for five years as an attorney/investigator with the Federal Trade Commission.

Mr Brod earned a BA from Columbia College and a JD from Columbia Law School.

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**Troy Dahlberg**  
*HKA*

Troy Dahlberg is a forensic accountant with more than 35 years of experience across multiple industries. He has been retained as an expert witness on more than 100 occasions.

Troy has testified in state and federal courts, as well as in various complex arbitrations. He has been retained on several large, complex commercial disputes to provide consulting and expert witness forensic accounting services, including the Chevron/Ecuador litigation. These disputes have involved both US and international entities with numerous transactions over many years. Troy has served more than 30 times as a neutral accountant, arbitrator and independent expert in disputes, including serving on an international arbitration panel related to issues surrounding discovery, accounting, procedure, reporting, purchase price, working capital, earn out and ownership.

Troy was a senior partner in KPMG's forensic accounting, investigations and disputes practice for more than a decade. He has had a career-long focus working with counsel, audit committees, corporations and governmental entities to provide forensic accounting, auditing, analysis, and dispute related services. This has included leading numerous engagements related to forensic investigations, financial restatements, and economic damages as well as disputes relating to both joint venture and mergers and acquisitions matters. He has also provided insurance claim services on many significant matters including The World Trade Center and Hurricane Sandy.

Troy specialises in post-acquisition dispute resolution and consulting for both buyers and sellers, as well as his appointments as a neutral accountant and arbitrator. He has provided expert witness testimony regarding complex forensic accounting matters, such as alter-ego and civil RICO. His other testimony includes large matters pertaining to commercial quantum and damages. Troy also serves as a consultant and expert witness in representation and warranty disputes, including a variety of large and complex insurance claims, regarding interruption claims and out-of-pocket expenses.

**WWL says:** *Ernest Brod engenders trust among market commentators for his "diligence, business understanding and cultural awareness of business practices worldwide".*





**Richard H Girgenti**  
IDPL Consulting, LLC

Troy is a certified public accountant (CPA) in New York and California and a member of the State Bar of California. He is a member of the American Institute of Certified Public Accountants (AICPA) and holds their issued credentials as certified in financial forensics (CFF) and accredited in business valuation (ABV). He is also an author for a number of AICPA publications regarding merger and acquisitions disputes as well representation and warranty claims against sellers and insurance companies.

Richard H. Girgenti is the CEO and Founder of IDPL Consulting, LLC. He has over 45 years of experience as a risk consultant and special advisor to boards and senior executives. He has held numerous high-level positions in government and the private sector, including as a Board Director, KPMG's US and Americas Forensic Advisory Practice Leader, NYS Director and Commissioner of Criminal Justice Services, and senior prosecutor in the Manhattan DA's Office. He has extensive experience conducting internal and regulatory investigations and assessing and designing ethics and compliance program. Richard has been called upon on numerous occasions to provide crisis management assistance to companies and to serve as an Independent Integrity Monitor to oversee the compliance with government settlement agreements. His practice focuses on providing personalized services to help organisations and individuals achieve their business objectives and enhance performance while at the same time managing risk.

He is a recognised thought leader who is a frequent and distinguished lecturer and writer who has co-authored two books, *The New Era of Regulatory Enforcement: A Comprehensive Guide for Raising the Bar to Manage Risk* (McGraw-Hill, April 2016) and *Managing the Risk of Fraud and Misconduct: Meeting the Challenges of a Global, Regulated, and Digital Environment* (McGraw-Hill 2011).

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**Jeffrey M Katz**  
BDO USA LLP

Mr Katz is a partner in the forensic investigations and litigation services practice at BDO USA, LLP. He has more than 30 years of experience providing forensic accounting and litigation consulting services to attorneys, businesses and individuals. Mr Katz analyses financial issues, prepares damage analyses, designs court exhibits, provides testimony and serves as a neutral arbitrator. Mr Katz's experience includes serving as a consultant and expert witness in lost profit matters including, but not limited to, the improper hiring of employees, breach of contract, business torts and employee disputes. An arbitrator and consultant in post-acquisition disputes, Mr Katz's work includes the analysis of acquisition agreements, evaluation of claims for breaches of representations and warranties and the application of generally accepted accounting principles (GAAP). His other work involves forensic accounting analyses, investigation of allegations of fraud and business valuation. A certified public accountant and a certified fraud examiner, Mr Katz has provided opinion testimony on numerous occasions, including before various federal courts, Delaware Court of Chancery, the American Arbitration Association and JAMS. He has served as the arbitrator in private arbitrations. Accredited in business valuation by the American Institute of Certified Public Accountants, Mr Katz has presented on valuation issues to professional societies, on fraud issues related to investigations at hedge fund conferences and to the United States Securities and Exchange Commission and law firms on minimising post-acquisition disputes. Mr Katz has also published articles on key issues within the post-acquisition dispute arena.

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**WWL says:** *Troy Dahlberg is a prominent name among peers, who say he "has built the credentials and reputation to stand out as the leading expert in the US on alter ego issues".*

**WWL says:** *Richard Girgenti is a clear leader in the field when it comes to investigations and compliance, and brings over 45 years of experience to his first-rate practice.*

**WWL says:** *Jeffrey Katz has long-standing experience providing testimony for accounting matters, with particular expertise in business valuation and economic damages.*

USA • New York



**Marc Landy**  
AlixPartners

Marc is a director in AlixPartners' forensic accounting practice. He leads teams and advises stakeholders in high-profile accounting and cross-border tax matters. He has more than 30 years of professional experience in various disciplines, enabling him to provide greater insights for clients. As a Big Four auditor, Marc led international audits at his firm's largest client. He was also a public company chief financial officer, and has led teams and provided advice in numerous high-profile investigations.

Marc's most recent roles have included advising counsel to a SEC registrant's board of directors in connection with an auditor resignation, advising counsel to a company in connection with a potential restatement, advising counsel to a public accounting firm in connection with an alleged audit failure, advising a board of directors on a restatement at a NYSE-listed company, conducting outside-in due diligence of the acquirer on behalf of the target in connection with a proposed merger and advising a private equity firm in connection with a carveout transaction.

Marc has led forensic accounting investigations for companies in various industries and presented findings to the Securities and Exchange Commission (SEC) and the US Department of Justice (DOJ). He led a team performing quarterly monitoring of the financial reporting of a SEC registrant, following its settlement with the SEC.

Marc led a team performing forensic accounting analysis for counsel representing a registered investment adviser in connection with SEC proceedings. He analysed SEC filings of existing and potential investment positions for a hedge fund.

Marc has advised an in-house counsel with respect to 10-Ks, 10-Qs, SEC comment letters and responses of similarly situated companies. He has performed analyses of publicly available information to help a client evaluate certain subject companies' compliance with treaties.

Marc supported an independent examiner in connection with a DOJ programme related to offshore tax evasion. He is currently leading a team assisting counsel in connection with an alleged scheme to improperly claim tax withholding refunds.

He has a BS in accounting from the University of Florida, and is a certified public accountant and a chartered global management accountant.

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**Linda MacDonald**  
Ankura

Linda MacDonald is a senior managing director at Ankura in the New York office. She has 30 years of professional experience and is a recognised expert in financial accounting and reporting.

Linda's professional experience includes twelve years of accounting standard-setting experience with the Financial Accounting Standards Board (FASB) and investigatory experience with the Enforcement Division of the Securities and Exchange Commission (SEC) in Washington, DC; while with the FASB, Linda was involved in the development of authoritative generally accepted accounting principles (GAAP), including the GAAP for fair value measurements, business combinations, goodwill and other asset impairments, asset disposals, discontinued operations, and restructuring activities. Linda also worked with the International Accounting Standards Board (IASB) on convergence of US GAAP and International Financial Reporting Standards (IFRS); while with the SEC, Linda performed investigations into financial fraud and potential violations of GAAP and generally accepted auditing standards (GAAS) by SEC registrants, auditors, and other parties; retained by counsel as a consulting and/or testifying expert in various matters involving financial accounting and reporting, including SEC enforcement and other regulatory investigations, forensic accounting investigations, and litigation matters. Areas of focus have included fair value measurements, asset impairments, contract accounting, revenue recognition, related party transactions, consolidation accounting, and specialised accounting for investment companies; retained to advise SEC registrants in responding to technical issues involving the SEC's Office of the Chief Accountant, Division of Corporation Finance, Division of Investment Management, and Office of Compliance Inspections and Examinations, and in other matters, including compliance with Section 15(c) of the Investment Company Act of 1940.

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**WWL says:** *Marc Landy brings his 30 years of expertise to bear while nimbly navigating key executives and sponsors through complex investigations, financial reporting matters and audits.*

**WWL says:** *Linda MacDonald is lauded as "an outstanding subject matter expert" by peers in the market.*



**Glenn M Pomerantz**  
BDO USA LLP

Glenn Pomerantz leads the firm's global forensics practice with 38 years of forensic accounting, auditing and consulting experience. Mr Pomerantz provides litigation and dispute advisory, fraud investigation and anti-corruption compliance, and due diligence services to organisations and their counsel.

Coordinating with BDO practice leaders around the globe representing BDO's global network of 1,700 offices in 164 countries, Mr Pomerantz organises and oversees international resources on cross-border matters to serve the needs of the firm's multinational clients. He has significant experience in anti-corruption compliance and investigative matters in emerging and developed markets as well as the asset tracing and asset recovery aspects of these matters. He also has significant investigative and compliance experience in matters involving embezzlement, theft, Ponzi schemes, fraudulent conveyances and financial reporting fraud. His dispute resolution experience includes providing expert witness testimony and consulting services in connection with complex economic damages across a range of disputes in domestic and international venues. Mr Pomerantz has served as a court-appointed umpire and referee, and as a neutral arbitrator.

He frequently publishes and presents on forensic accounting and fraud topics, including corporate governance, fraud prevention, economic damages, risk assessments and insurance claims. Mr Pomerantz holds certifications as a certified public accountant and a certified fraud examiner, and is certified in financial forensics.

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**WWL says:** *Glenn Pomerantz enjoys extensive acclaim from peer for his forensics expertise. He is appreciated for his is "straightforward, no-nonsense approach to matters".*



**Lauren Ryan**  
Alvarez & Marsal

Lauren Ryan is a managing director with Alvarez & Marsal who advises boards, corporations and stakeholders to help resolve high stakes financial, regulatory and legal issues.

Over the past 25 years, she has been engaged to investigate, assess, oversee, monitor and report on various banking and corporate activities including those related to compliance, financial reporting and internal controls. She is also frequently engaged to testify in cases involving accounting / forensic issues and complex economic, valuation, solvency and financial matters.

The complex multinational investigations led by Ms Ryan, including those involving allegations of fraud, accounting irregularities, FCPA and qui tam violations, resulted in presentations to the SEC, NYS Banking Department, Ontario Superior Court of Justice, US Bankruptcy Court, arbitration panels, corporate boards and other constituents. She is also often retained to investigate and assess the value of potential causes of action and then assist in resolving these matters and securing recoveries in a cost-effective manner.

Many of her cases involve fiduciary roles such as examiner, monitor, responsible officer, Chapter 11 or 7 trustee, litigation trustee and liquidating trustee in the US and abroad. Recent examples include SunEdison, WMC Mortgage, Firestar Diamond, and the Caesars Entertainment bankruptcies.

Ms Ryan has testified, written expert reports, and provided advice in civil and criminal matters in various venues in the US and the ICC International Court of Arbitration. The issues related to financial reporting, regulatory inquiries, escheatment, capital compliance, antitrust, accounting reconstruction, GAAS audits, GAAP accounting, fraud, FCPA and qui tam allegations, Ponzi schemes, asset diversion, accounting irregularities, over-billing and other fictitious billing and loan schemes, post-acquisition disputes, contract provisions, cost allocations, solvency and viability, preferences, damages, business valuation, bankruptcy litigation, lost profits, insurance claims, and loan, securities and other financial transactions. She has also served as a mediator for the Supreme Court of the State of NY.

Ms Ryan has worked across a broad range of industries, including financial institutions, mutual funds, private equity, hedge funds, broker/dealers, mortgage warehousing, structured finance products, derivative instruments, sub-prime and Alt-A loans, student loans, insurance, healthcare, pharmaceutical, medical claims, cable/telecommunications, hospitality, restaurants, casino/gaming, real estate, franchising, media, manufacturing, auto dealerships, auto parts manufacturing, renewable energy, biofuels, HVAC, explosives/mining, trucking, shipping, railroad, food distribution, and jewelry.

Prior to joining A&M, Ms Ryan was a senior managing director at FTI Consulting providing investigation and dispute services. She was instrumental in building FTI's forensic and litigation consulting practice and held various executive leadership positions, including Northeast Regional leader and global expansion leader. In addition, she worked at an affiliate in Sydney, Australia.

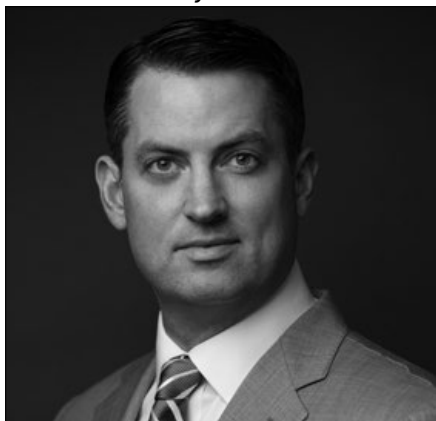
She began her career with Ernst & Young (EY) where she provided audit and advisory services in the New York and London offices. She was also a member of EY's national financial services office where she monitored the audit risk profile of banks and thrifts, provided accounting, auditing and regulatory advice for the US and abroad, and worked on matters involving allegations of accounting malpractice and fraud.

Ms Ryan is a certified public accountant (CPA), certified fraud examiner (CFE), accredited business valuer (ABV), certified distressed business valuer (CDBV) and certified insolvency and restructuring adviser (CIRA). She is also a founding member of the International Women's Insolvency and Restructuring Confederation (IWIRC).

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**WWL says:** *Lauren Ryan garners widespread plaudits for her top-flight expert evidence work in forensic accounting and investigations encompassing fiscal reporting, regulatory audits, fraud, acquisition disputes and asset value assessments.*

## USA • Pennsylvania



**Drew Costello**  
*Forensic Risk Alliance*

Drew Costello is a partner at FRA based in Philadelphia, Pennsylvania. Drew specialises in the areas of forensic accounting and corporate compliance, with over 20 years of experience in both professional services and industry roles.

Drew provides investigative services for attorneys, corporate management and governmental agencies pertaining to a variety of matters, including foreign corruption and bribery in the international markets (FCPA), earnings management, anticompetitive practices, conflicts of interest, as well as other types of general fraud and misconduct schemes. Drew has significant experience of guiding companies through regulatory investigations, including those resulting in deferred prosecution agreements and the appointment of independent compliance monitors.

Drew also assists clients in their continuous efforts to establish and strengthen best-in-class compliance, ethics and anti-fraud programmes and internal controls to mitigate the evolving risks of digitalisation, regulation and globalisation. Drew has direct experience in leading companies through all stages of compliance programme maturity, from establishing a foundation of policy development and global awareness training, to procedural development of core compliance activities (anonymous reporting mechanisms, preapproval protocols, third-party due diligence, etc), to embedding a risk-based monitoring and auditing protocol.

Prior to joining FRA, Drew was a director of compliance audit at Teva Pharmaceuticals, where he managed and delivered proactive audits assessing compliance and fraud risk related to the FCPA, the Anti-Kickback Statute, False Claims Act, antitrust laws, data privacy, and restricted promotional practices in the US and over 80 global affiliates.

During his career, Drew has had exposure to a broad range of Fortune 500 companies in a number of sectors, including life sciences, financial services, food and beverage, and energy, as well as advising local, state and federal government entities. Drew is a certified public accountant (CPA) licensed in Pennsylvania, and a certified fraud examiner (CFE); he is also certified in financial forensics (CFF).

## Rhode Island



**Greg Mason**  
*Forensic Risk Alliance*

Greg Mason is a founding partner of FRA and its chief technology officer. His expertise lies in database architecture and programming, software design, mass data analysis, data mining, and data forensics for the purposes of investigations, disputes and litigation.

Greg led the FRA data governance team supporting Airbus in a multi-year, multinational investigation, reporting to four investigative authorities: UK Serious Fraud Office (SFO), the US Department of Justice (DOJ), the US Department of State (DOS) and French Parquet National Financier (PNF). His expertise was instrumental in designing and developing a bespoke and market leading data governance technology solution, utilising advanced technologies including machine learning. The solution was critical in facilitating the production and examination of tens of millions of documents while navigating state secrecy laws, national blocking statutes and various data privacy regulations across more than a dozen regions. FRA's data governance strategy enabled timely disclosure to the authorities and ultimately withstood rounds of scrutiny from the national prosecutors.

Greg was the key technical analyst on a high-profile FCPA matter where he analysed a global oil services company's internal financial database, comprising over 21 million transactions made in over 25 countries, for presentation to SEC investigators. Greg has served as an expert in multiple cases for the US DOJ FATCA/Swiss Banks programme. He provided data analytics advice to the independent examiner of several Swiss banks. He has also advised a number of complex US-EU regulatory investigations and litigations, where he developed e-discovery strategy compliant with European privacy laws for data.

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**WWL says:** *Drew Costello is widely described as "a great accountant investigator" with peers adding that he is "practical, smart and detail-oriented".*

## Texas



**William Abington**  
Alvarez & Marsal

In his role as CTO, Greg oversees FRA's advanced AI technology-powered solutions designed to keep pace with innovation, proactively monitor risks, handle increased and varied data loads and meet multi-jurisdictional regulatory requirements. He is responsible for ensuring FRA remains nimble and highly secure in order to deliver data-driven solutions for clients' governance needs both quickly and efficiently.

Bill Abington is a managing director and has over 25 years of experience providing accounting and complex financial analysis, forensic investigations, and advisory services. He leads the firm's disputes and investigations practice in the energy sector and has worked on domestic and international litigation and arbitration matters for privately held companies as well as some of the largest companies in the world. He has performed forensic investigations for internally identified company matters, and in response to inquiries made by governmental oversight and regulatory organisations.

The focus of Mr Abington's work is in the energy industry, including oil, gas and electricity. He has worked with small and large businesses, including family owned and some of the largest companies in the world on matters dealing with public disputes as well as confidential internal evaluations. He has experience in taking complex issues, working with stakeholders in developing practical solutions, and presenting findings in an easily understood manner.

Mr Abington has led projects involving civil and criminal matters, and has traced transactions through voluminous accounting records and has identified accounting irregularities and misappropriation of funds. He has led lost profit analyses, purchase price calculations and true-ups, business interruption claims, causation analyses, and valuation of businesses and business units. He has performed solvency analyses for companies in bankruptcy, and has reviewed financial statements for compliance with accounting principles.

Mr Abington has testified in federal courts and in state courts around the United States, including US bankruptcy courts. He has also testified in multiple arbitrations, and has served as an arbitrator. Mr Abington has presented analysis findings to company boards and management, the Securities and Exchange Commission, the Department of Justice, the Department of Interior, the Commodities Futures Trade Commission, the Mineral Management Service, State Auditors and Indian tribunals. He has also served as trustee over a bankrupt company with a nuclear waste site, where he coordinated activities with the Nuclear Regulatory Commission and other governmental agencies.

Mr Abington is a certified public accountant; certified in financial forensics; a certified fraud examiner; and an honours graduate of Texas State University. He is a member of the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, and the American Bar Association's section of natural resources, energy and environmental law; he is also active in various civic organisations.

Mr Abington has spoken many times on the subjects of accounting, financial damages, and fraud to audiences of accountants, financial analysts, lawyers and other professionals.

Prior to joining Alvarez & Marsal in June 2003, Mr Abington was a partner with PricewaterhouseCoopers, where he led the firm's financial advisory practice in the energy sector, concentrating on accounting and financial matters in complex disputes.

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**WWL says:** *Greg Mason is a "fantastic" expert who is highly respected among peers for his deep knowledge of data forensics.*

**WWL says:** *William Abington is championed as a "go-to testifier" thanks to his ability to "refine complicated economic issues into simple concepts".*

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Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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# FORENSIC ACCOUNTANTS | *Future Leaders*

## **Editorial policy and selection criteria**

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

# LEGAL MARKETPLACE ANALYSIS: Forensic Accountants | *Future Leaders*

This year we highlight 20 experts in the forensic accountants' future leaders space who have been recognised as rising stars in providing expert testimony in investigations matters.

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## METHODOLOGY

WWL does not list firms, only individual experts. The leading firms are those in each region whose listed practitioners received the most total nominations in our research. We highlight individuals at other firms who also scored very highly in our research.

## LEADING INDIVIDUALS

### Australia

**Wynand Mullins** at FTI Consulting is hailed by market sources for his "great forensic mind" providing expert testimony on complex fraud and corruption matters.

**Alex Bell** with Grant Thornton is a highly rated name in the forensic accounting market and is appreciated by peers as "a go-to practitioner".

**Sally Davitt** from KordaMentha enjoys a sterling reputation in the forensic accounting space, thanks to her strong track record on financial investigations, asset tracing and commercial disputes.

### Brazil

The "excellent" **Antonio Vaz** at Ernst & Young is singled out by respondents as a knowledgeable practitioner who specialises in domestic and international audits and a range of anti-corruption matters.

StoneTurn's **Steven Neuman** comes highly regarded for advising domestic and international clients on fraud and data related investigations. He is singled out for his "vast experience in complex matters such as monitoring".

### Cayman Islands

At FFP Limited, **Michael Pearson** garners plaudits for his impressive forensic accounting practice, which sees him regularly engaged in cross-border financial investigations and restructuring and insolvency matters.

### England

**Anastasia Malyugina** from Berkeley Research Group is highly sought after for her assistance in complex arbitration and litigation proceedings when it comes to forensic accounting and valuation.

With Deloitte, **Amber Andrade** gains recognition for her skilful handling of complex accounting and regulatory matters in the financial services sector.

**Jules Colborne-Baber** brings vast experience to the investigations market, specialising in fraud, financial irregularity and corruption cases.

With over two decades of experience, **Emma Hodges** from Forensic Risk Alliance is a highly commended forensic expert, thanks to her sterling work in cross-border and internal investigations matters.

### India

**Geetu Singh** at PricewaterhouseCoopers ranks highly among peers in India's investigations market, thanks to her encyclopaedic knowledge and client-orientated approach.

### Spain

At RBB Economics, **Enrique Cañizares Pacheco** gains recognition for his vast expertise in investigations in competition-related matters.

### USA

**Greig Taylor** with AlixPartners is "singled out" by sources for his significant experience in forensic accounting, valuations and loss estimations.

**Jenna Voss** from Forensic Risk Alliance is highlighted as a go-to name by market commentators for her financial analysis and anti-corruption investigations work.

FTI Consulting's **Tara Mulkeen** is a market-leading forensic accountant who is regularly instructing on fraud and audit investigations.

The "phenomenal" **Dan You** at Alvarez & Marsal ranks highly among peers who consider him a go-to name in the market thanks to his deep expertise in risk analysis and forensic advisory work.

**Jennifer Baskin** is an Independent Consultant at Poplar Island and an exemplary expert who is highly knowledgeable on fraud and anti-corruption regimes.

**Kyla Curley** with StoneTurn is singled out for her superb work in complex financial fraud investigations and brings over two decades of experience to her practice.

Market commentators single out **Nicole Sliger** from BDO for her deep knowledge in financial statement irregularities, employee misconduct and compliance audits to clients' cases.

**Kristy Serviss** at KPMG is lauded for her impressive work on complex accounting claims and cross-border disputes.

## Australia



**Wynand Mullins**  
FTI Consulting

Wynand Mullins is a forensic accounting expert specialising in dispute advisory, financial investigations and contentious valuations.

Wynand's expertise includes the quantification of loss and damage, business valuations and the assessment of damages relating to class actions, professional negligence, insurance claims, business interruption, post-acquisition disputes and financial investigations.

His experience covers a broad range of industry sectors including financial services, insurance, technology and telecommunications, mining, property/land, and hospitality and retail.

Wynand has appeared as an expert witness in a number of courts. He has also prepared expert reports relevant to loss and damage, financial investigations and valuation matters in legal proceedings in the Federal Court of Australia, the Supreme Court of Victoria, the Supreme Court of New South Wales, Family Court of Australia, New South Wales Land and Environment Court, Grand Cayman Court and the High Court of the Hong Kong Special Administrative Region.

Wynand is a Chartered Accountant and member of the Chartered Accountants in Australia and New Zealand (CAANZ), Australian Restructuring Insolvency & Turnaround Association (ARITA) and Member of the Economics Society of Australia. He is an accredited forensic accounting specialist by CAANZ and Macquarie University and accredited business valuation specialist by CAANZ and Kaplan.

In 2018, Wynand was engaged by Macquarie University and approved by CAANZ to lead the successful design and delivery of the *Forensic Accounting Specialisation* accreditation course, launched in Australia and New Zealand.

He previously led the New South Wales forensic accounting practice of an international chartered accounting firm and has worked in forensic accounting, corporate recovery and business advisory practices in Australia, New Zealand and the United Kingdom.

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**WWL says:** *Wynand Mullins is hailed by market sources for his "great forensic mind" providing expert testimony on complex fraud and corruption matters.*

## England



**Emma Hodges**  
Forensic Risk Alliance

Emma Hodges, a partner at FRA, has over 17 years of experience conducting multi-jurisdictional forensic accounting compliance reviews and investigations, internal controls reviews, and audits.

Emma has developed extensive experience working with companies post-investigation in compliance monitorship contexts, as well as having led teams in conducting investigations and compliance reviews concerning money laundering, bribery and corruption related allegations and risks. She has performed in-country assignments across Latin America, Asia, Australia, Europe, Africa and the Middle East.

Emma has provided forensic accounting support in the context of multiple FCPA and fraud related deferred prosecution agreements for companies operating in the financial services, oil and gas, engineering and aviation industries.

Emma has also supported the New York State Department of Financial Services-appointed monitor to an international bank, focusing on anti-money laundering and sanctions compliance, reviewing the bank's policies and procedures, and designing and implementing customer account and transactional testing to assess efficacy and strength of the compliance program and controls.

Emma's recent experience further includes jointly leading an internal investigation for a European bank, focused on AML-related issues and allegations in connection with higher risk populations of customers.

Emma is a chartered accountant and a certified fraud examiner. She earned a double bachelor's degree in accounting and finance and Japanese from Swinburne University in Melbourne, Australia. She is recognised in *GIR's* "40 under 40 2017" listing as one of the world's leading young investigations specialists.

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**WWL says:** *Emma Hodges is described by peers as "a rising star" whose "observations are always spot on". Her practice spans 20 years in the forensic accounting and investigations space.*

## England



**Anastasia Malyugina**  
Berkeley Research Group

Anastasia “Nastya” Malyugina is a Managing Director in BRG’s Disputes and Investigations practice, based in London. She is a native Russian speaker, and a chartered certified accountant (ACCA).

Ms Malyugina acts as a quantum expert witness in arbitration and litigation involving parties from Eastern Europe, the Commonwealth of Independent States (CIS), and Central Asia, opining on matters of valuation and forensic accounting. She specialises in complex damages, and is often instructed to consider allegations of fraud, mismanagement, premeditated bankruptcy and money-laundering.

Ms Malyugina has testified in commercial and investment arbitration, and has authored reports for ICC, LCIA, UK High Court, as well as local courts in the EU and the CIS. She has handled over 50 cases across numerous jurisdictions, including Russia, Kazakhstan, Ukraine, Uzbekistan, Turkmenistan, Romania, Georgia, Armenia, Latvia, Estonia, Slovenia, Slovakia, Cyprus, Israel, the UK and others. She has been appointed a testifying expert over 10 times, with damages averaging over \$0.5bn per case. Her work has covered a wide variety of industries, including energy and natural resources, financial services, infrastructure and construction, and real estate.

Peers have said that Nastya is “highly recommended” and she is praised as an “absolute superstar of heavyweight arbitration battles”.

Ms Malyugina is an Executive Committee Member of the Russian and CIS Arbitration Network (RCAN), and a regular speaker at conferences and events relating to the CIS.

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**WWL says:** *Anastasia Malyugina is highly sought after for her assistance in complex arbitration and litigation proceedings when it comes to forensic accounting and valuation*

## USA • New York



**Nicole Sliger**  
BDO USA LLP

Nicole Sliger leads the Monitorships & Investigations segment of BDO’s Forensics practice. Based in the New York office, she has over 20 years of experience providing accounting services to private and publicly traded businesses. She assists organizations and their counsel with matters involving alleged financial statement irregularities, management fraud and compliance issues, as well as investigating fraud perpetrated by rogue employees. She also provides monitoring and oversight services to companies required to comply with settlement terms and corporate compliance programs.

Nicole is currently serving a member of the core team assisting the Special Compliance Coordinator for Zhongxing Telecommunications Equipment Corporation and ZTE Kangxun Telecommunications Ltd. stemming from the historic settlement with the U.S. Department of Commerce. She also served as the primary project leader for the historic National Mortgage Settlement engagement assisting the Monitor in evaluating several large financial institutions’ compliance with the new mortgage servicing rules and other settlement terms. She has led engagements involving complex generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS) issues, including the allowance for loan losses, and has conducted certain peer analyses in this regard. She has been involved in a number of high-profile securities litigation matters, monitorships, white collar crime, investigations and financial statement fraud cases, helping counsel evaluate and interpret auditing, accounting, financial reporting, and compliance issues. She has also testified on matters regarding data analysis and accounting methods for certain Medicare costs.

Nicole has managed significant corporate investigations for Fortune 500 companies across various industries, including banking, manufacturing, professional services and telecommunications, among others. She assists counsel in identifying relevant documents during discovery and preparing for depositions of witnesses concerning testimony that involves the application of GAAP and GAAS. She supervises large-scale electronic document reviews and drafts reports used in filings with the U.S. Securities and Exchange Commission and other regulators. She has also led a number of internal and shadow investigations and matters involving whistleblower allegations.

Prior to joining BDO, Nicole was a Manager at Ernst & Young’s Fraud and Investigative Dispute Services practice and previously was a member of EY’s audit practice.

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**WWL says:** *Nicole Sliger brings her deep knowledge in financial statement irregularities, employee misconduct and compliance audits to clients’ cases.*



**Jenna Voss**  
Forensic Risk Alliance

Jenna Voss is a partner at FRA with extensive experience leading forensic consulting and monitoring assignments across multiple industries. She directs teams in conducting impactful investigations, advising on anti-corruption and anti-money laundering matters, providing accounting expertise on litigation matters, and devising innovative solutions to advise clients through difficult situations.

Jenna has led high profile forensic assignments globally, including in Mexico, Brazil, Russia, Poland, Germany, and the UK, including recently directing a team in conducting a multi-year assessment of the financial reporting and anti-bribery and corruption compliance controls of a Brazilian-based company as part of an SEC/DOJ monitorship. Jenna also led a global team in executing an anti-money laundering monitorship mandated by the New York Department of Financial Services, including assessing the bank's Know Your Customer compliance, and internal audit processes in multiple locations. She has run an investigation into whistleblower allegations regarding accounting improprieties at a Fortune 100 company, and recently performed a complex review of inventory and intercompany transactions for a Swedish-headquartered company. Jenna has been instrumental in leading FRA's growth into the New York market.

Prior to joining FRA, Jenna was a director at AlixPartners where she managed high-profile, international investigative, monitorship and compliance engagements on a range of topics, including anti-bribery and corruption, anti-money laundering, and corporate investigations. Jenna also has experience performing accounting due diligence, building complex financial models, and advising financially troubled companies in bankruptcy and restructuring situations.

Jenna has a master's degree in accountancy from the University of Iowa and a master's degree in business administration from Duke University. She is certified as a public accountant, fraud examiner and anti-money laundering specialist, as well as in financial forensics.

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**WWL says:** Jenna Voss comes highly recommended by sources for her incisive handling of complex forensic accounting matters across a range of jurisdictions.



**Dan You**  
Alvarez & Marsal

Dan You is a senior director with Alvarez & Marsal Disputes and Investigations in Washington, D.C.

He specializes in complex accounting and financial investigations, loss profit quantifications, damage valuations, complex financial analysis and related issues. With more than 15 years of investigations and disputes experience, Mr. You has participated in engagements requiring complex analysis and assessment of business practices, accounting systems, internal controls, as well as financial weaknesses.

Clients often seek out Mr. You for his expertise in large-scale complex accounting investigations, Securities Exchange Commission (SEC) and Department of Justice (DOJ) inquiries, complex business interruption insurance claims, and assessment of damages related to contract disputes. Mr. You has worked with clients across a range of industries, including construction, real estate, technology, healthcare, transportation, government / public sector, telecommunications, defense and financial services.

Mr. You earned a bachelor's degree in finance and accounting from the University of Maryland, College Park. He is a CFA Charterholder, a Certified Public Accountant (CPA), a Chartered Global Management Accountant (CGMA), a Certified Fraud Examiner (CFE) and Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants (AICPA). He is a native Chinese speaker and has studied in China, Sweden, Canada and the United States.

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**WWL says:** Dan You is "exceptional in every respect" and is renowned for his "tactical approach" to investigations and asset recovery.

**USA • New York**



**Greig Taylor**  
*AlixPartners*

Greig Taylor is a managing director in AlixPartners' New York office. His practice specialises in the assessment of damages and related quantum issues, and the provision of expert testimony, in the context of disputes, domestic and international.

Over the past 20 years, Greig has testified and worked on numerous international arbitration matters for both claimants and respondents, under various institutions and instruments, including ICC, ICDR, JCAA, SIAC, ICSID, NAFTA, DIAC, SCC, the Stockholm, Zurich, Nigerian and Brazilian Chambers of Commerce, and ad hoc proceedings under UNCITRAL Rules and various free trade agreements. His primary expertise and experience relates to the identification, quantification and valuation of lost profits, business enterprise value and wasted costs in matters involving alleged expropriation and breach of contract. Greig also assists clients in the preparation of economic determinations of contracts and agreements in contentious and non-contentious settings.

Greig's clients have involved companies and governments from around the globe including the United Kingdom, continental Europe, MENA, Asia, Central America and South America and the United States. The range of Greig's industry experience encompasses hospitality, automotive, upstream oil and gas, aviation, mining, shipping, retail, real estate, financial services, manufacturing, pharmaceuticals and construction.

Greig's experience also includes litigation consulting involving forensic accounting and financial investigations under IFRS, US and UK GAAP, buy-sell disputes, large-scale international acquisitions, and bankruptcy issues. Dispute areas worked on include business interruption claims, post M&A disputes, breach of contract/representations and warranties claims, termination of distribution agreements, renegotiation and harmonisation of international tripartite agreements, and assisting clients with the attachment and collection of awards.

Greig received a BA (Hons) in modern history from the University of Manchester, England, and is a fellow of the Institute of Chartered Accountants of England and Wales.

In 2004–2005, Greig spent 10 months at sea racing a 72-foot yacht around the world.

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**WWL says:** *Greig Taylor is "singled out" by sources for his significant experience in forensic accounting, valuations and loss estimations.*

**DIRECTORY**

An asterisk denotes practitioners who have profiles in the preceding pages.

Nominees have been selected based on comprehensive, independent survey work with both general counsel and private practitioners worldwide.

Only specialists who have met independent international research criteria are listed.

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Capital Markets • Commercial Litigation • Commercial Mediation  
Competition • Construction • Corporate Immigration • Corporate Tax  
Data • Energy • Environment • Fintech & Blockchain • Franchising  
Government Contracts • Hospitality • Insurance & Reinsurance  
Investigations • Labour, Employment & Benefits • Life Sciences  
M&A and Governance • Mining • Private Client • Private Funds  
Product Liability Defence • Professional Negligence • Project Finance  
Real Estate • Restructuring & Insolvency • Sports & Gaming  
Telecoms, Media & Entertainment • Trade & Customs • Transport