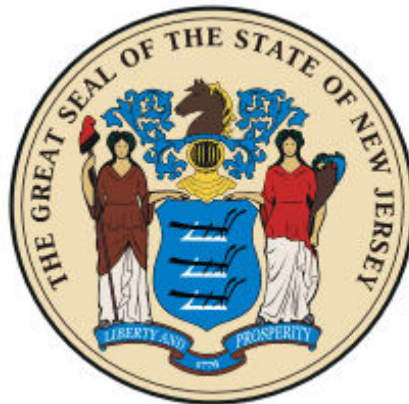


STATEMENT OF QUALIFICATIONS

Re: *Pool 3: Integrity Monitoring/Anti-Fraud Services for the New Jersey Department of Community Affairs, Sandy Recovery Division Contracts (EQ2014-002-P3)*

Presented to:



February 7, 2014

Navigant Consulting, Inc.
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I. Navigant's Approach and Contract Schedule

A. Overview

Navigant (NYSE: NCI) is a specialized consulting firm providing integrity monitoring, investigative, operational, risk management and advisory services to government agencies, public authorities, corporations, legal counsel and other organizations. We have approximately 2,200 professionals company-wide, with more than 250 professionals in our New York office, where our integrity monitoring practice is based. We also have two offices in New Jersey.¹ Our integrity monitoring personnel include forensic investigators (including former federal and state law enforcement agents and prosecutors); Certified Public Accountants; Certified Fraud Examiners; Professional Engineers; Registered Architects; and specialists in computer forensics and surveillance. Navigant is uniquely qualified to provide integrity monitoring services to the State of New Jersey Department of Community Affairs, Sandy Recovery Division ("DCA/SRD") for several reasons.

First, we have in our local office the multi-disciplinary expertise to perform all of the integrity monitoring services required by EQ2014-002-P3, including expertise in construction fraud investigations, forensic audits, information technology ("IT") assessments and audits, compliance reviews, the development and implementation of fraud prevention and awareness programs to detect and prevent fraud and to encourage employees to report unethical, fraudulent or illegal activity, and the experience to coordinate an effective response to evidence of fraud or corruption with appropriate New Jersey officials and law enforcement agencies. We have specific experience with monitoring major Hurricane Sandy Relief efforts, having served as one of New York City's integrity monitors for its Hurricane Sandy Rapid Repair Program where we assisted the City in complying with all federal regulations so that it was fully reimbursed for the costs of the program by the Federal Emergency Management Agency ("FEMA"). Our monitoring team will be led by a former federal corruption prosecutor with extensive experience in complex construction fraud, bribery and safety cases; a former Inspector General of New York State who also

¹ Our New Jersey offices are located at 100 American Metro Blvd, Suite 108, Hamilton, NJ 08619, and 2000 Lenox Drive, Suite 100, Lawrenceville, NJ 08648. We also have staff who are residents of New Jersey and who are familiar with the devastation caused by Hurricane Sandy and its continuing effects, including Project Manager Richard Faughnan.

served as a Special Agent for the FBI investigating organized crime and public corruption; and a registered professional engineer with 25 years of diverse construction and engineering experience in managing major construction projects. The remainder of our monitoring team consists of a former FBI agent with extensive organized crime experience, certified public accountants, certified fraud examiners, additional engineers, and IT experts, all with prior integrity monitoring experience. Backing up our planned monitoring team is a deep bench of other seasoned professionals with integrity monitoring experience, including former FBI agents, IRS agents and Police Officers, and additional forensic accountants, engineers and construction professionals.

Second, Navigant has performed integrity monitoring services on some of the largest and most complex construction projects in the New York metropolitan area and beyond, and is thus well-prepared to provide such services to the DCA/SRD and State of New Jersey. As explained in greater detail below, Navigant has provided integrity monitoring services at, among other locations, the World Trade Center (WTC) site, the New York City Second Avenue Subway and Fulton Street Transit Centers, John F. Kennedy Airport, and the Central Artery/Third Avenue Tunnel project, also known as "The Big Dig," in Boston. In addition to monitoring large construction projects, we have, as mentioned above, monitored Hurricane Sandy Disaster Relief efforts in New York City, and we have served as the integrity monitor over individual construction companies. Moreover, we have assisted government agencies in investigating major publicly financed IT projects, including New York City's CityTime Project, where we assisted the City in recovering over \$500 million from the contractor retained to provide the City with a new timekeeping system for municipal employees. We are thus intimately familiar with the nature of the work contemplated in EQ2014-002-P3, and the integrity, construction, programmatic, and IT issues that will accompany that work.

Third, distinguishing Navigant from all of our competitors, we have one of the largest construction consulting practices in the United States, with experience on thousands of construction projects and the unique ability to deploy as few or as many experienced resources with multi-faceted skills to meet client and project demands. We will never need to retain a subconsultant to obtain the hands-on construction expertise to inform our investigative judgments. Unlike our competitors, some of whom may employ a limited number of engineers on staff, Navigant's Construction Practice consists of over 100 professional engineers, registered architects, certified forensic claims consultants, Critical Path Method schedulers, planning and scheduling professionals, construction managers and

other industry experts.

Finally, Navigant has various proprietary technology tools to enhance our monitoring services, including state-of-the-art data mining and analytic software that enables us to analyze large volumes of data for anomalies and evidence of fraud. More importantly for this monitorship, Navigant's Legal Technology Solutions Practice has a wide range of experience in assisting monitorships and receiverships, and in providing related investigative and advisory services to governmental and non-profit entities. This experience not only includes more traditional collection, analysis and production or reporting of structured data systems, but also an expertise in the IT and system infrastructure that supports the electronic information. We have performed reviews at an infrastructure and system level to identify areas of inefficiency or weakness, to investigate specific activities abnormal to the expected process, to provide an expert or advisory opinion on the system's current quality or historic development, to support traditional IT or system audits, as well as many other areas of IT, system, and database qualities and contents.

In sum, based on our expertise, experience and resources (both human and technological), Navigant is uniquely qualified to provide integrity monitoring services to the DCA/SRD.

B. Approach and Contract Schedule

The key factors that set Navigant apart as an integrity monitor are the impressive career experience of our individual team members, the collective experience of our monitoring team on prior integrity monitoring engagements with various government agencies, our thorough understanding of the types of integrity and construction risks that appear on major construction projects, and the effective strategies we have developed to manage those risks by detecting and deterring all varieties of fraudulent conduct without interfering with the efficient and timely completion of the construction project.

The two leaders of our monitoring team whose prior law enforcement careers uniquely qualify them to lead integrity monitorships are Project Manager Richard Faughnan and Program Manager Joseph Spinelli. Mr. Faughnan was an Assistant U.S. Attorney for the Eastern District of New York for more than thirteen years where he served as Chief of the Public Integrity Section and HUD Fraud Coordinator, overseeing all investigations and prosecutions of government corruption and government fraud, including construction fraud and

HUD fraud. While at the U.S. Attorney's Office, Mr. Faughnan investigated and successfully prosecuted every variety of fraud affecting the construction industry, including corruption by elected public officials, corruption by government and private construction inspectors, corruption by senior executives of construction companies on major public construction projects, DBE/MBE/WBE frauds, prevailing wage frauds, overbilling schemes, and OSHA manslaughter cases. With respect to overbilling schemes, Mr. Faughnan uncovered the largest construction overbilling scheme in recent years when he exposed the now notorious "8+2" scheme carried out by executives at Bovis Lend Lease ("Bovis"). That case ultimately resulted in the convictions of two senior Bovis executives, a deferred prosecution agreement for Bovis, and forfeiture, penalties and fines exceeding \$50 million.

Mr. Spinelli served for eight years as the first ever Inspector General for New York State where he was responsible for corruption investigations affecting all New York State Government. Before becoming Inspector General, Mr. Spinelli served as an FBI Special Agent for ten years where he played a central role in some of the most celebrated organized crime and public corruption cases in memory. He served as an undercover agent at JFK Airport with Special Agent Joe Pistone (whose undercover persona was Donnie Brasco) resulting in seven convictions of Gambino crime family members; he infiltrated the New Jersey Decalvacante crime family and investigated its involvement in professional boxing; he worked two years on the UNIRAC investigation resulting in convictions of two Gambino crime family capos; he served as the Organized Crime Coordinator for the FBI in the State of Connecticut; and he was one of the case agents on the ABSCAM investigation into Congressional corruption resulting in the conviction of Congressman John Murphy.

In addition to their extensive relevant experience in government, after joining the private sector, both Mr. Faughnan and Mr. Spinelli have led significant integrity monitoring engagements in the construction industry at, among other locations, the WTC site, JFK Airport, major MTA infrastructure projects in New York City, and New York City's Hurricane Sandy Rapid Repair Program where their efforts identified more than \$10 million in improper contractor charges. Mr. Faughnan also led a Navigant team that assisted the City of New York in recovering over \$500 million from the IT contractor retained to provide the City with a new timekeeping system for municipal employees. As will be further explained in Section III, below, Mr. Faughnan and Mr. Spinelli will be joined by a team of highly experienced former federal and state law enforcement agents, as well as certified public accountants, forensic auditors, construction management and

design experts, and IT professionals. In short, we field a monitoring team whose experience and depth is second to none.

The technical and management approaches Navigant utilizes in integrity monitorships of the construction industry are designed to detect and deter the different varieties of fraud that have historically plagued major construction projects, including bid-rigging; infiltration by organized crime and labor racketeering; payroll schemes either designed to or resulting in the overbilling of the client agency; schemes that subvert government programs to encourage the hiring of disadvantaged subcontractors whether they be SBEs, WBEs, MBEs, or DBEs; overbilling of the client agency through inflated payment applications and change orders; and prevailing wage fraud, among other schemes. In FEMA and HUD funded projects, like this engagement, we focus on ensuring that program guidelines and reporting requirements are met so the client agency maximizes its recovery and minimizes any deobligation. The following is an outline of our approach that has been tailored to the issues we anticipate confronting in the DCA/SRD Project and the Project Schedule we anticipate following.

1. Kick-Off Meeting (Task A)

The monitorship would begin with a kick-off meeting with officials from the Department of Treasury to review the tasks and deliverables required for this project and to ensure that Navigant's planned approach is properly aligned with the expectations of the State and the DCA/SRD. We will document this meeting and provide meeting minutes to the State Contract Manager within ten business days of the meeting.

2. Review and Evaluation of Completed Policy and Procedure and Internal Controls Reviews and Risk Assessments (Task B)

In the initial phase of the monitorship, we will focus on reviewing and evaluating the completed work of the DCA staff and the contractors in their policy and procedure and internal controls reviews and risk assessments to ensure that all relevant program requirements are met and that the contracts within the scope of the DCA/SRD Project comply with all relevant federal, state, and local laws and regulations. We will determine whether any significant project or program risks were overlooked and whether any important internal controls or loss prevention strategies are missing. This task will involve interviews, a review of documented policies, procedures and controls in place, and any risk assessments performed. We will report our findings and any

recommendations to the State Contract Manager. These tasks will be performed within forty business days of our receipt of the letter of engagement.

3. Review of Cohn Reznick Recommendations and Implementation of Corrective Action Plans (Task C)

We will review any recommendations from Cohn Reznick to DCA management and the corrective action plans already in place from several perspectives. First, with the approval of DCA and the State Contract Manager, we will evaluate the recommendations and corrective actions for their efficacy and effectiveness, identifying any weaknesses and making recommendations for improvement if warranted. Second, we will assess the status of the implementation of the recommendations and corrective action plans by the contractors. Third, we will monitor the continued implementation of the recommendations and corrective action plans for the duration of the contract through periodic testing.

Our findings for this work effort will be reported to the State Contract Manager in each monthly Status Report and Quarterly Reports until the project is completed.

4. Review of Contract Requirements and Contractor Performance (Task D)

We will review each contractor's contract including all requirements, terms and conditions, and determine through periodic testing over the course of the project whether each contractor is complying with their contract requirements, terms and conditions. Given the variety of contracts to be monitored, the nature of our testing program will vary per contract, but every testing program will involve an assessment of whether the specific contractor is complying with the requirements, terms and conditions of its contract, and whether all of the contractors are complying with the DCA/SRD Disaster Recovery Action Plan submitted to and approved by HUD. We will test to ensure that program funds are used only for necessary expenses related to disaster relief, long term recovery, and restoration of infrastructure, housing and economic revitalization as required by HUD appropriation laws. More specifically, we will test to determine whether the funded activities address a disaster-related impact in a covered county for the covered disaster (*i.e.*, Hurricane Sandy). If any funded activity appears to be ineligible under Community Disaster Block Grant ("CDBG") regulations, we will determine whether a waiver was properly sought and secured so that the DCA/SRD avoids deobligation. Another issue we will be mindful of throughout

our ongoing monitoring activities is to ensure that the funded activities are connected to the impact from Hurricane Sandy, and not simply related to preparedness and mitigation measures connected only to future disasters without being part of the rebuilding and recovery effort associated with Sandy.

Our findings for this work effort will be reported to the State Contract Manager in each monthly Status Report and Quarterly Reports until the project is completed.

5. Reporting (Task E)

Our policy as an integrity monitor is to be transparent, responsive and accountable to the agency for whom we work. We expect to report to the DCA/SRD, State Contract Manager, and other appropriate State officials as indicated above, and as follows:

- We will immediately notify the State Attorney General, State Comptroller and State Contract Manager by telephone or email of any evidence of criminal activity, malfeasance or potential fraud.
- We will submit monthly Status Reports to the State Contract Manager to provide the status of our monitoring activities and any relevant intelligence on the project.
- We will submit more formal Quarterly Reports, pursuant to P.L. 2013, c. 37, N.J.S.A. section 52:15D-2e, on the first business day of each quarter to the State Treasurer for distribution to the Legislature and the Governor.
- All of our staff will maintain time logs including a description of services performed and hours worked relating to the respective federally funded program in order to ensure compliance with all federal requirements.

6. Compliance Focus

Navigant's approach in monitoring a public project is compliance oriented. Although our team is led by former senior law enforcement officials, our aim is not primarily to play "gotcha" or to build criminal cases against contractors, vendors and/or public employees, although we will be alert to any evidence of criminality, malfeasance or potential fraud, and will pursue any such leads in coordination with the appropriate State and law enforcement officials as soon as we detect them. Instead, our focus is to help ensure that the project is proceeding

according to the approved budget and schedule and without any ethical or legal lapses.

7. Organization

Mr. Faughnan and Mr. Spinelli personally oversee and are responsible for all of the work performed by Navigant professionals during the course of a monitorship. They are assisted by a staff of highly trained professionals, all of whom have experience working on major monitorships. The monitoring team is divided into three specialty areas -- Forensic Audit/Investigations, Engineering and Information Technology -- each headed by an experienced supervisor. The Forensic Audit/Investigations team is headed by Daniel Gill, a CPA and former Special Agent for the FBI who led the New York Office of the FBI's Forfeiture Unit for many years where he was involved in numerous organized crime and public corruption investigations. Our Engineering team is headed by Stephen Pitaniello, a registered professional engineer with 25 years of diverse construction and engineering experience in managing major construction projects. Our Information Technology Team is led by Kevin Blake, an IT professional with more than 12 years' experience in forensic IT investigations and system audits. The work of more junior members of the monitoring team will be reviewed by the Group supervisor to whom they report, or by Messrs. Faughnan or Spinelli to ensure the quality of the work.

8. Cost Controls

We control costs in two ways. First, we formulate a plan at the beginning of each month outlining the tasks to be performed that month, the hours allocated to those tasks and the staff expected to perform the tasks. This control tends to ensure that planned tasks are within budget and are in fact performed. Second, we control costs by assigning staff to each task with the appropriate level of experience, and in the appropriate numbers, and by obtaining the client agency's prior approval for any tasks that we anticipate being unusual or significant. We closely monitor our monthly tasks and budget, as well as the budget for the overall contract.

II. Experience

Navigant has extensive experience in serving as an integrity monitor on behalf of various government agencies and public authorities in a variety of industries. Moreover, as noted above, because construction is a major industry practice group within Navigant, we are able to bring technical construction management, engineering, architectural, environmental and safety expertise to any monitoring engagement involving the construction industry. Illustrative engagements across industry sectors are described below.

A. Monitorships in the Construction Industry

Hurricane Sandy Rapid Repair Program – Navigant was selected by the New York City Department of Investigation (DOI) to serve as one of the integrity monitors for New York City’s Rapid Repair program, which provided emergency repairs to thousands of homes damaged by Hurricane Sandy. Navigant was in the field monitoring construction crews seven days a week during this intensive program to provide heat, electrical service and hot water to New York City residences that lost those services as a result of the hurricane. We monitored two prime contractors and numerous subcontractors to prevent and detect fraud, waste and abuse; to ensure that performed repairs were within the program’s scope; to track quality and safety issues; to monitor labor compliance; and to audit contractor payment applications. The construction costs for the contracts Navigant monitored exceeded \$140 million. Navigant identified improper contractor charges of more than \$10 million. We also assisted the City in complying with all federal regulations so that it was fully reimbursed for the costs of the program by FEMA. (November 2012–August 2013) (Client: DOI; Project Reference: Michael Carroll, Assistant Commissioner, [REDACTED])

Second Avenue Subway – Navigant was selected by the Chief Compliance Officer of the New York City Metropolitan Transportation Authority (“MTA”) to serve as the integrity monitor over the Second Avenue Subway project valued at approximately \$3 billion. The term of the monitorship is five years. Navigant is responsible for monitoring the five prime contractors and numerous subcontractors on the project for labor compliance issues, fraudulent billing schemes, organized crime infiltration and project safety. (2012-17) (Client: MTA Chief Compliance Officer; Project References: Daniel Worrell, MTA Director of Internal Controls, [REDACTED]; Lamond W. Kears, MTA Chief Compliance Officer, [REDACTED])

Fulton Street Transit Center – Navigant was selected by the Chief Compliance Officer of the MTA to serve as the integrity monitor over the Fulton Street Transit Center project valued at approximately \$1.4 billion. The term of the monitorship is five years. Navigant is responsible for monitoring three prime contractors and numerous subcontractors on the project for labor compliance issues, fraudulent billing schemes, organized crime infiltration and project safety. (2012-17) (Client: MTA Chief Compliance Officer; Project References: Daniel Worrell, MTA Director of Internal Controls, [REDACTED]; Lamond W. Kearse, MTA Chief Compliance Officer, [REDACTED])

World Trade Center – Port Morris Tile & Marble Corporation – Navigant was selected by the Port Authority Inspector General’s Office to be the integrity monitor of the Port Morris Tile and Marble Corporation (“Port Morris”) in its performance of approximately \$45 million in contracts at the WTC site following the federal fraud indictment of Port Morris’ principal owner and Chief Executive Officer. The term of the monitorship was 4 years. Navigant’s duties as integrity monitor included, among other things, designing and monitoring the implementation of a corruption prevention program for Port Morris, which included a corporate compliance program, code of business ethics and system of internal accounting controls; conducting investigations and forensic audits to ensure Port Morris’ compliance with all criminal and civil laws, and with the terms of the Monitoring Agreement and Port Morris’ contracts with the Port Authority; and establishing and monitoring a 24-hour “Hot-Line” to facilitate the reporting of suspected improper or illegal conduct by Port Morris’ employees. (2009-13) (Client: Port Authority Inspector General’s Office; Project Reference: Steven A. Pasichow, Port Authority Inspector General’s Office, [REDACTED], [REDACTED]; Robert Joyce, Port Authority Inspector General’s Office, [REDACTED])

JFK Airport – Tutor-Perini Corporation – Navigant was selected by the Port Authority Inspector General’s Office to be the integrity monitor of the Tutor-Perini Corporation (“Tutor-Perini”) following the federal indictment of Tutor-Perini’s former President and Director of Purchasing, who were involved in a fraudulent Disadvantage Business Enterprise (“DBE”) scheme. Navigant was responsible for monitoring Tutor-Perini’s performance of a \$220 million contract to rehabilitate the main runway at John F. Kennedy International Airport (“JFK Airport. The term of the monitorship was 3 years. Navigant’s duties as integrity monitor included, among other things, designing and monitoring the implementation of a corruption prevention program for Tutor-Perini, which included a corporate compliance program, code of business ethics and system of

internal accounting controls; conducting investigations and forensic audits to ensure Tutor-Perini's compliance with all criminal and civil laws, and with the terms of the Monitoring Agreement and Tutor-Perini's two contracts with the Port Authority; and establishing and monitoring a 24-hour "Hot-Line" to facilitate the reporting of suspected improper or illegal conduct by Tutor-Perini's employees. (2009-12) (Client: Port Authority Inspector General's Office; Project Reference: Steven A. Pasichow, Port Authority Inspector General's Office, [REDACTED]; Robert Joyce, Port Authority Inspector General's Office, [REDACTED])

World Trade Center – Tutor-Perini Corporation – Navigant was selected by the Port Authority Inspector General's Office to be the integrity monitor of Tutor-Perini for its \$177.6 million contract to brace the box that encloses the MTA's Number 1 subway line at Greenwich Street in lower Manhattan, which bisects the WTC site. The term of the monitorship was 3 years. Navigant's duties as integrity monitor included, among other things, designing and monitoring the implementation of a corruption prevention program for Tutor-Perini, which included a corporate compliance program, code of business ethics and system of internal accounting controls; conducting investigations and forensic audits to ensure Tutor-Perini's compliance with all criminal and civil laws, and with the terms of the Monitoring Agreement and Tutor-Perini's two contracts with the Port Authority; and establishing and monitoring a 24-hour "Hot-Line" to facilitate the reporting of suspected improper or illegal conduct by Tutor-Perini's employees. (2009-12) (Client: Port Authority Inspector General's Office; Project Reference: Steven A. Pasichow, Port Authority Inspector General's Office, [REDACTED]; Robert Joyce, Port Authority Inspector General's Office, [REDACTED])

Miami-Dade County Performing Arts Center – One of Navigant's project leaders (Mr. Spinelli) was selected by Miami-Dade County as an independent monitor to oversee construction of their performing arts center, built at a cost in excess of \$220 million. The engagement focused on all aspects of the project from design to occupancy. Mr. Spinelli ensured compliance with contract terms as well as Miami-Dade and Florida laws and regulations. An assessment of the procurement policies was performed and recommendations for improvement were made. (2005) (Client: Miami-Dade County; Reference: Cathy Jackson, Director of Audit and Management Services [REDACTED])

World Trade Center Demolition and Debris Removal – One of Navigant's project leaders (Mr. Spinelli) led the financial oversight of the demolition and debris

removal at the WTC following the September 11, 2001 attacks. This project involved the review of over \$500 million in contractor and subcontractor invoices on behalf of the New York City Department of Design and Construction (“DDC”) and the New York City Office of Management and Budget (“OMB”). This assignment included daily interaction with leaders from all trades and unions, including, but not limited to, Local 14 (Operating Engineers), Local 40 (Ironworkers), Local 78 (Laborers) and Local 3 (Electricians). The review and monitoring of invoices was designed to prevent any and all types of fraudulent billings, payroll schemes, violations of New York Labor Law § 220 and payments to organized crime. A system of internal controls was established to ensure compliance with all relevant City, State and Federal laws, rules and regulations. This system was instrumental in assisting the DDC in submitting a successful claim for reimbursement to the Federal Government through FEMA (2001-03) (Clients: DDC and OMB; Project References: Steven A. Pasichow, formerly DOI, now Port Authority Inspector General’s Office, [REDACTED]; [REDACTED]; Eric MacFarlane, Deputy Commissioner, Infrastructure Division, DDC, [REDACTED]; Bud Larson, Associate Director, OMB, [REDACTED])

Central Artery/Third Avenue Tunnel Project (aka “The Big Dig”) – Power Fasteners – Navigant was selected by the Massachusetts Office of the Attorney General to be the monitor of Power Fasteners, Inc., a manufacturing company that supplied adhesives used to hold bolts in place on the \$15 billion Central Artery/Third Avenue Tunnel Project, also known as “The Big Dig.” The failure of the company’s adhesives led to a fatality that resulted in a deferred prosecution agreement for the company. Navigant’s responsibilities included reviewing and revising the company’s corporate compliance agreement, monitoring its adherence to the terms of the deferred prosecution agreement, and submitting an annual report of the reviews we conducted to all parties, including the Federal Highway Administration. (2009-12) (Client: Massachusetts Office of the Attorney General; Project Reference: Edward Bedrosian Jr., Deputy First Assistant Attorney General, [REDACTED])

B. Select Monitorships in Other Industries

School Bus Companies - Navigant was selected by the Special Commissioner of Investigation for the New York City School District (“SCI”) to be the integrity monitor of the Logan Family of Bus Companies (totaling 9 bus companies) as a result of its involvement in a kickback scheme with union officials with organized crime ties and city bus inspectors. Navigant is responsible for

monitoring Logan's performance of approximately \$618 million in contracts to provide school bus service. The original term of the monitorship was 3 years, but it has recently been extended another 6 months. Navigant's duties as integrity monitor include, among other things, designing and monitoring the implementation of a corruption prevention program for Logan, which includes a corporate compliance program, code of business ethics and system of internal accounting controls; conducting investigations and forensic audits to ensure Logan's compliance with all criminal and civil laws, and with the terms of the Monitoring Agreement and Logan's school bus contracts; and establishing and monitoring a 24-hour "Hot-Line" to facilitate the reporting of suspected improper or illegal conduct by Logan's employees. (2010-14) (Client: SCI; Project Reference: Daniel Schlachet, Special Counsel, [REDACTED]; [REDACTED])

Waterfront Commission of New York Harbor – Navigant was selected by the Waterfront Commission of New York Harbor to serve as the integrity monitor of one of the major stevedore companies. The term of the monitorship is two years. Navigant is responsible for monitoring the company for financial issues, labor compliance issues, and organized crime associations. (2013-15) (Client: Waterfront Commission of New York Harbor; Project References: Walter M. Arsenault, Executive Director, [REDACTED])

Westchester County Solid Waste Commission – Navigant was selected by the Westchester County Solid Waste Commission to serve as the integrity monitor of a carting company with links to organized crime. The term of the monitorship is three years. Navigant is responsible for monitoring the company for labor compliance issues, fraudulent billing schemes, organized crime infiltration and environmental issues. (2013-15) (Client: Westchester County Solid Waste Commission; Project References: Bruce Berger, Executive Director, [REDACTED], [REDACTED])

New York City Department of Education – Navigant is currently serving as the independent auditor, appointed by the United States District Court, Southern District of New York, to monitor the timely implementation of special education impartial hearing orders. This monitorship is the result of a class action suit brought on behalf of special education students in New York City. A Stipulation and Agreement of Settlement reached between the plaintiffs and the New York City Department of Education ("DOE") granted both compensatory and injunctive relief. Navigant's responsibilities related to compensatory relief involve the review of claims for the purpose of either approving or disapproving

the claims and determining the specific dollar value each claimant will receive. Our responsibilities related to injunctive relief involve reviewing all the impartial hearing orders and their related action items on a quarterly basis and investigating whether those orders and related action items were timely implemented. Navigant professionals developed the review processes, procedures and protocols for both the compensatory and injunctive relief audits, and developed the case management system to record findings and evidentiary documentation. (2008-present) (Client: DOE; Project Reference: Judith Nathan, First Deputy Counsel, [REDACTED])

American Stock Exchange and Philadelphia Stock Exchange – Navigant professionals served as the integrity monitor of two stock exchanges pursuant to administrative orders issued by the United States Securities and Exchange Commission (“SEC”) as a result of findings that both exchanges had numerous regulatory violations of trading, investigations and surveillance rules. The monitorship involved regular audits and reports to the exchanges and the SEC. (2008-10) (Clients: American Stock Exchange (now owned by the New York Stock Exchange), and the Philadelphia Stock Exchange (now owned by NASDAQ); Project References: Claudia Crowley, Chief Executive Officer and Chief Regulatory Officer for NYSE Regulation, Inc., [REDACTED]; Meyer S. Frucher, formerly President and Chief Executive Officer of the Philadelphia Stock Exchange, now Vice Chairman of NASDAQ)

C. Select Investigations on behalf of Government Agencies

CityTime Project – Navigant assisted DOI in a forensic investigation related to allegations that consultants working for the City to develop a common automated timekeeping system for all municipal employees engaged in an elaborate scheme to defraud the City of hundreds of millions of dollars. Navigant performed an analysis of the numerous contract modifications over the course of the decade-long project to show how the consultants steadily eliminated project controls and shifted project risk from the consultants to the City, conducted dozens of interviews to determine whether any consultants working on the project were implicated in the scheme, and helped quantify the extent of overbilling by the various consulting firms involved in the project. Based on our analysis, the City recovered more than \$500 million in restitution from the project’s general contractor, Science Applications International Corporation. (2010–11) (Client: DOI; Project Reference: John Kantor, Deputy Inspector General, [REDACTED])

New York City Wastewater Treatment Plant – Navigant assisted DOI in a forensic investigation related to allegations that engineering contractors involved in the design of a major, \$8 billion wastewater treatment plant in New York City engaged in various improper billing practices, such as treating multiple contracts with the New York City Department of Environmental Protection (“DEP”) as one contract and billing work for one contract to another contract, thereby creating the risk that the DEP might make multiple payments for the same services. This engagement also involved evaluating the increased design costs in change orders; evaluating the management of the project and the auditing of invoices by the agency; and making recommendations on how the agency should manage large scale projects in the future to mitigate fraud, waste and abuse. (2008–Present) (Client: DOI; Project Reference: John Kantor, Deputy Inspector General, [REDACTED])

California Public Employees’ Retirement System Special Review - Navigant was retained by the California Public Employees’ Retirement System (“CalPERS”) to provide forensic and analytical services in furtherance of a special review examining the apparent arrangements, financial and otherwise, between CalPERS and its external money managers, and between those external money managers and third-party placement agents. Navigant conducted an extensive forensic examination of records obtained from placement agents; performed analyses of financial records related to transactions and financial relationships between CalPERS, placement agents and external money managers; and conducted record and data analyses and interviews related to internal control weaknesses identified in connection with certain travel and procurement processes. As a result of the special review, CalPERS successfully obtained approximately \$300 million in fee concessions and recoveries from the investment managers, and CalPERS implemented numerous reforms and revised policies to guard against future wrongdoing.

Federal Reserve Bank of New York – The Federal Reserve Bank of New York (“FRBNY”), which was charged with the oversight of one of the largest economic bailout programs in U.S. history, engaged Navigant to perform comprehensive background investigations of program applicants. The investigations led to the identification of numerous entities and individuals implicated in regulatory, criminal and civil proceedings directly related to allegations of improper and illegal practices that were arguably at the heart of the financial crisis. This insight allowed the FRBNY to make an informed decision regarding the distribution of bailout funds. In a related matter, Navigant performed in-depth reputational and asset recovery investigations of property owners and/or

guarantors of residential and commercial loans, owned by FRBNY, that were either in or at risk of default. The FRBNY formed a company to acquire certain assets of Bear Stearns to facilitate the arrangements associated with JP Morgan Chase & Co.'s acquisition of Bear Stearns Companies, Inc. Our investigations yielded several assets directly and indirectly owned by the property owners and/or guarantors, including: motor vehicles, real property and associated entities.

Arkansas Desegregation Investigation – Navigant was selected by the State of Arkansas to conduct a special investigation regarding desegregation funding provided by the Arkansas Department of Education to three Pulaski County school districts, which are located in and around Little Rock. Navigant performed a financial and operational analysis of the budget and expenditure patterns of the school districts to determine how their desegregation funding was accounted for and spent, and also identified weaknesses in the internal control environment of the school districts that may have led to fraud, waste, mismanagement or abuse of the desegregation funding. As a result of our efforts, the State of Arkansas enacted Act 701, which allows the State to hire outside consultants to provide oversight of and ensure accountability in the use of desegregation funding provided by the State. The Act requires both the Department of Education and the school districts to provide the consultants with all requested documents and access to personnel.

Consumer Protection Unit of the State of Delaware – Navigant professionals provided forensic accounting assistance to the Consumer Protection Unit of the State of Delaware, investigating a large-scale mortgage fraud scheme. The subjects of the scheme have victimized possibly over 100 homeowners who faced imminent foreclosure. In furtherance of this fraud, struggling homeowners sell their homes to third parties to avoid foreclosure based on the false promise that they can repurchase their homes through a complex sale/lease-back arrangement when their financial situations improve. Instead, these schemes impose exorbitant hidden fees that take thousands of dollars of equity away from homeowners, and they ultimately lose their homes, unable to obtain financing to repurchase them. Navigant professionals provided extensive support to this agency, which included analyses of the fraudulent mortgage loans and conveyances and asset tracing. Navigant's findings recently assisted this agency with their successful efforts to obtain a racketeering indictment, arrest and search warrants, and asset forfeiture restraining orders and liens filed and recorded against the assets of the defendants' indicted to-date.

III. Staffing

A. Project Manager

Richard T. Faughnan, J.D., is a Managing Director in Navigant's New York Office and is co-leader of Navigant's Public Sector and Monitoring Practice. He has more than twenty-five years of litigation and investigative experience. Mr. Faughnan led or co-led the Navigant teams that were selected by DOI to help monitor the City's Rapid Repair Program, which provided emergency repairs to thousands of homes damaged by Hurricane Sandy, by the MTA's Chief Compliance Officer to monitor the multi-billion dollar Second Avenue Subway and Fulton Street Transit Center projects, and by the Port Authority's Inspector General (PAIG) to monitor two construction companies in their performance of approximately \$450 million in contracts at the WTC site and JFK Airport. Before joining Navigant, Mr. Faughnan was an Assistant U.S. Attorney in the Eastern District of New York for more than thirteen years where he served as Chief of the Public Integrity Section and HUD Fraud Coordinator, supervising investigations and prosecutions of public corruption and government fraud. While at the Eastern District, Mr. Faughnan directed numerous investigations into an assortment of crimes committed by individuals and corporations, including bribery, bank and securities fraud, mail and wire fraud, money laundering and tax evasion. Among other cases, Mr. Faughnan directed the bribery investigation and prosecution of a federal contracting officer, and executives of the general contractor, a subcontractor and the construction quality management firm on a \$500 million federal construction project. He directed a series of investigations and prosecutions of construction companies, accountants and a labor lawyer for systematically evading the obligation to pay the prevailing wage to workers pursuant to the Davis-Bacon Act and New York Labor Law § 220. He directed the investigation and prosecution of a New York City Council member for demanding a \$1.5 million bribe from a developer in exchange for the Council member's support for the developer's multi-million dollar construction project, and the investigation and prosecution of 20 New York City Plumbing and Boiler Inspectors, including the Chief Inspectors for Manhattan, Brooklyn, Queens and the Bronx, for extortion.

B. Program Manager

Joseph Spinelli, J.D., is a Managing Director in our New York office and leads Navigant's Anti-Corruption and Investigative Due Diligence Practice. He is a leading authority on white-collar crime with more than 30 years of forensic

experience. He joined a “Big Four” accounting firm as a principal in 1994, founding its Forensic Practice. During his 12-year tenure there, Mr. Spinelli was Office Coordinating Partner for the Northeast and Public Services Industry Leader. Prior to his “Big Four” experience, Mr. Spinelli served for eight years as New York State’s first Inspector General where he led fraud, waste, abuse and corruption investigations for all New York State agencies and authorities. He also served as Assistant Director of Criminal Justice for the State of New York, with responsibilities for the investigation of criminal complaints and fraud allegations throughout state government. In 1987, Mr. Spinelli co-authored the New York State Internal Control Act. Mr. Spinelli also served as one of the Independent Monitors for the World Trade Center project post-September 11, 2001, and as the IPSIG for Miami-Dade County with investigative, compliance and monitoring responsibilities over the construction of the county’s \$220 million Performing Arts Center. Until recently, Mr. Spinelli served as a Commissioner and Acting Chair of the New York State Public Integrity Commission. In 2012, he was appointed by Governor Andrew Cuomo to the Board of the New York Racing Association and was named Chairman of the Audit Committee in 2013. Mr. Spinelli spent ten years as a Special Agent with the FBI specializing in organized crime, white-collar crime, bank fraud, mail fraud and health care fraud, and served as Organized Crime Coordinator for the FBI in Connecticut in the mid-1980s. He co-led the Navigant teams selected by DOI to help monitor the City’s Rapid Repair program, and by the MTA’s Chief Compliance Officer to monitor the Second Avenue Subway and Fulton Street Transit Center projects.

C. Forensic Auditors and Investigators

Daniel Gill, CPA, is a Director and a retired FBI Special Agent with 23 years of extensive investigative and forensic accounting experience. He is a Certified Public Accountant (CPA). Mr. Gill served as the Supervisory Special Agent of the FBI’s New York Office Asset Forfeiture Unit for over nine years, for which he was responsible for the coordination and management of numerous highly successful organized crime, public corruption, white collar crime, and counter-terrorism forfeiture and financial investigations. During his nineteen-year assignment to the Asset Forfeiture Unit, Mr. Gill developed a renowned expertise with respect to the identification of assets and the tracing of illegal proceeds in hundreds of complex financial investigations. Mr. Gill has been qualified as an expert witness in U.S. District Court with respect to his knowledge of alternative money remittance schemes, and has also testified as the Government’s summary financial witness in many different high profile trials in U.S. District Court.

Alex V. Shea, CFE, CFI, is an Associate Director in our New York Office. He has experience assisting clients in forensic accounting and financial investigations, anti-money laundering, criminal tax, integrity monitorship and investigative due diligence matters. Mr. Shea was a member of the Navigant teams selected by DOI to monitor New York City's Rapid Repair program, by the MTA to monitor the Second Avenue Subway and Fulton Street Transit Center projects, and by the Special Commissioner of Investigation for the New York City School District ("SCI") to monitor nine school bus companies that had been involved in a bribery scheme involving Department of Education Bus Inspectors and Union Officials with organized crime associations. He has also conducted investigative due diligence services for a financial branch of the United States Government pertaining to recipients of government funding. Prior to joining Navigant, Mr. Shea worked in the forensic accounting practice of a "Big Four" accounting firm where he provided forensic accounting and financial investigations services in connection with illicit payments and embezzlement matters, including the investigation of a construction company which was faced with U.S. political corruption charges. Mr. Shea is a Certified Anti-Money Laundering Specialist (CAMS), Certified Fraud Examiner (CFE) and Certified Forensic Interviewer (CFI).

Julian Lee, CPA, CFE, is a Senior Consultant in our New York Office. He has worked on a variety of projects that relate to integrity monitorship, Ponzi schemes, accounting manipulation and tax fraud. Mr. Lee was a member of the Navigant teams selected by DOI to monitor New York City's Rapid Repair program, by the MTA to monitor the Second Avenue Subway and Fulton Street Transit Center projects, and by SCI to monitor nine school bus companies previously involved in a bribery scheme involving Department of Education Bus Inspectors and Union Officials with organized crime associations. Prior to joining Navigant, Mr. Lee worked as an auditor for KPMG LLP, and focused on clients in the Financial, Real Estate, and Manufacturing industries. Mr. Lee is a licensed CPA.

D. Engineers

Stephen Pitaniello, P.E., CFCC, is a Managing Director in the Construction Practice of Navigant Consulting. Mr. Pitaniello is a registered Professional Engineer (PE) and Certified Forensic Claims Consultant (CFCC) with 25 years of diverse construction and engineering experience in the public and private sectors. His 13 years of consulting experience includes supervising our construction experts in integrity monitoring engagements, preparing and analyzing various

complex construction claims, and providing risk management and advisory services on ongoing capital construction projects. He oversaw Navigant construction professionals on our monitorship of the Rapid Repair Program for DOI and is currently overseeing them on the Second Avenue Subway and Fulton Street Transit Center projects for the MTA. He is the project manager on multiple public agency contracts, including those with the State of Connecticut's Department of Transportation and Department of Construction Services, the University of Connecticut and the New York City Law Department. Mr. Pitaniello has consulted on construction management issues, including procurement, schedule delays, construction costs, damages, and errors and omissions on various projects, such as airports, bridges, highways, hospitals, power plants, railroads, schools, universities, utility projects and sports complexes. Mr. Pitaniello has provided expert testimony in mediation, arbitration, depositions and at trial. Most recently, Mr. Pitaniello assisted the Connecticut Department of Transportation with the resolution of multiple construction claims, led the Navigant team that assisted the New York City Law Department in the analysis of a potential design error and omissions claim against the project design team on a ferry terminal construction project, and led the Navigant team that analyzed a delay and labor productivity claim brought by a contractor against a public utility for work related to the installation of underground 345kV power lines.

William P. Harkins, E.I.T., is an Associate Director in our Construction Practice. He has over 12 years of professional experience working in the engineering, construction and consulting fields and is a certified Engineer in Training (EIT). Most recently, he has been a member of the Navigant teams selected by DOI to monitor New York City's Rapid Repair Program, by the MTA to monitor the Second Avenue Subway and Fulton Street Transit Center projects, and by the PAIG to monitor the Port Morris Tile and Marble Corporation at the WTC site. His other project experience has encompassed project management, schedule delay analysis, issue analysis, field inspections, cost analysis, change order analysis, loss of productivity analysis, Errors and Omission analysis and litigation support. He has worked on various infrastructure, power, government, industrial, commercial and environmental projects. As a Project Engineer with Vollmer Associates, he worked on various New York based projects including the South Ferry Subway Rehabilitation, Route 9A Reconstruction Project, and the Downtown Alliance Broadway Streetscape Improvement Project.

Adam Tashjian, E.I.T. is a Senior Consultant in our Construction Practice with over 5 years of Structural Design, Construction Management and construction consulting experience. Mr. Tashjian is a member of the Navigant team selected by the MTA to monitor the Second Avenue Subway and Fulton Street Transit Center projects. Before joining Navigant, Mr. Tashjian was an Assistant Resident Engineer with Urban Engineers of New York, P.C., where his onsite responsibilities included payment application review, Change Order review and negotiation, shop drawing and submittal review, as well as field inspection and construction oversight. While with Urban Engineers, as part of a FEMA project for the Federal Transit Administration, Mr. Tashjian served as the project coordinator responsible for obtaining and confirming the accuracy of all damage assessment data from the MTA, LIRR, NJ Transit, Path, Metro North Railroad, and New York City Transit Restoration projects associated with Superstorm Sandy. Mr. Tashjian is a certified ACI Special Inspector, and his EIT is certified in the State of New York.

E. Information Technology Experts

Kevin Blake is a Director in Navigant's Legal Technology Solutions practice and is based in New York. For over twelve years, he has provided complex data analytics and consulting services in the areas of fraud investigation, financial and commercial litigation, insurance cost recovery, and the development of financial systems. Additionally he has provided valuation, negotiation and other complex data analysis to a wide array of clients involved in litigation, coverage and regulatory disputes and other difficult situations. He has extensive experience in both structured and unstructured data, along with creating customized technology solutions in the form of applications and tools for specific needs. Specifically, he has expertise in the creation and continued alteration of secure data hosting and analytical environments, complex valuation models and other databases, detailed data reporting and analysis, improved performance of existing data systems, financial valuation and analysis, and dispute negotiation and resolution. Mr. Blake led the team of IT professionals in support of the court appointed receiver for the multi-billion dollar Stanford Ponzi scheme case. He has also performed IT forensic investigations for government agencies.

Katelyn Bickham is an Associate Director in Navigant's Technology Solutions practice. Ms. Bickham has experience in complex data management and analysis, forensic investigations, regulatory advisory, claims management, statistical sampling, bankruptcy, financial services, and life sciences. Ms. Bickman

supported the court-appointed Trustee under SIPA in the investigation and liquidation of Bernard L. Madoff Investment Securities, LLC.

Rebecca Patterson is an Associate Director in the Legal Technology Solutions group in Navigant's New York office. Ms. Patterson focuses primarily on data analytics with extensive experience in large, complex dataset analysis. Ms. Patterson has performed intensive data analyses to assist clients in complex disputes and litigation, as well as performed economic damage analyses for clients. Ms. Patterson has experience in litigation and non-litigation matters including class certification issues, damage calculations, and investigations for clients in a variety of industries, including entertainment, healthcare, retail, and manufacturing.

F. Back-up Staff

We include a sampling of the other professionals that comprise Navigant's deep bench of integrity monitoring staff. Our back-up staff enables us to be responsive to multiple concurrent integrity monitoring engagements.

1. Program Manager/Project Manager

Ellen Zimiles, J.D., is a Managing Director in our New York office and leads Navigant's Global Investigations and Compliance Practice. She has more than 25 years of litigation and investigative experience, including 10 years as a federal prosecutor. Before joining Navigant, Ms. Zimiles was a principal at a "Big Four" accounting firm, where she coordinated the forensic practice across all industry segments and was practice leader for the financial services industry. She is a leading authority on anti-money laundering programs, fraud control and public corruption matters. Ms. Zimiles speaks frequently on these matters before banking, legal, compliance and academic audiences. She served as the independent monitor for the International Brotherhood of Teamsters as part of a federal court consent agreement, and co-led the Navigant team selected by DOI to help monitor the City's Rapid Repair program. Before her "Big Four" experience, Ms. Zimiles was an assistant United States attorney in the Southern District of New York for more than 10 years. She served in the civil and criminal divisions and was Chief of the Forfeiture Unit for more than six years. Ms. Zimiles was responsible for many high-profile money laundering, fraud and forfeiture cases.

2. Forensic Auditors/Investigators

Salvatore LaScala, J.D., is a Managing Director in Navigant's New York office.

He has more than 15 years of investigative and forensic experience specializing in financial fraud investigations and independent monitoring projects including the WTC project. Mr. LaScala has also served on independent monitorships for more than a dozen construction and waste removal companies where he reviewed books and records for fraud, labor violations, bid-rigging, environmental violations and dissipation of assets. Mr. LaScala conducted field work and site visits and trained personnel on compliance and ethics matters and maintained an independent monitor hotline. Additionally, Mr. LaScala has deep expertise with anti-money laundering investigations and compliance matters. Before joining Navigant, Mr. LaScala was a Managing Director in the forensic practice of a "Big Four" accounting firm, and prior to his Big Four experience, he was a Special Agent with the Internal Revenue Service Criminal Investigation Division and practiced law in New York State.

Michael Angerhauser, CPA, is a Director in Navigant's New York office. As a certified public accountant and former lieutenant of the New York City Police Department, Mr. Angerhauser brings a wealth of accounting, law enforcement, and internal investigations expertise. Prior to joining Navigant, Mr. Angerhauser worked for a "Big Four" accounting firm where he managed, coordinated, supervised and conducted various types of forensic engagements. Mr. Angerhauser has conducted numerous forensic accounting investigations and performed fraud, waste and mismanagement reviews of numerous school districts. Furthermore, he has managed, supervised and conducted multiple IPSIG compliance monitoring engagements for government agencies of business entities affiliated with the construction, education and telecommunication industries. Mr. Angerhauser recently supervised Navigant's field operations for our monitorship of the City's Rapid Repair Program. In addition to his being a CPA, Mr. Angerhauser is a Certified Anti-Money Laundering Specialist (CAMS), Certified in Financial Forensics (CFF) and a member of the Association of Certified Fraud Examiners.

Robert W. Huff, JD, is a Director and leads Navigant's Investigative Due Diligence group. As an attorney and former Special Agent of the FBI, Mr. Huff has over 22 years of experience in complex criminal and civil investigations, controls assessments, and business intelligence matters, assisting both public and private sector clients worldwide. He has worked on integrity monitoring engagements, and has led complex fraud investigations, investigative due diligence reviews, strategic intelligence engagements for corporations, law firms, financial services firms and non-profits worldwide. He also performs third party anti-corruption due diligence and investigations. Mr. Huff has held practice

leadership roles at several global accounting and investigation consulting firms. While he was an FBI Agent, Mr. Huff led high profile criminal investigations, including organized crime and complex financial fraud cases. The targets of his organized crime investigations included complex organized international criminal gangs involved in drug and arms trafficking. As a member of the FBI's UNABOM Task Force, Mr. Huff participated in the investigation and ultimate arrest of Theodore Kaczynski. Mr. Huff began his career as a practicing civil litigation attorney. He is a frequent speaker on business intelligence and investigations topics, as well as anti-bribery and corruption matters. He has testified at trial as well as before Grand Juries.

William Michael Burns, CPA, is an Associate Director in Navigant's New York office. He is a certified public accountant and a certified fraud examiner with 29 years of professional experience involving law enforcement, financial statement audits and forensic accounting. Among other matters, Mr. Burns was a member of the monitoring team led by Mr. Spinelli at the WTC following September 11, 2001, and was a member of the Navigant team selected by DOI to monitor New York City's Rapid Repair program in the aftermath of Hurricane Sandy. In addition to integrity monitorships, he has provided auditing, forensic accounting and dispute analysis services to clients in the banking, financial services and construction industries. Before joining Navigant, Mr. Burns was a manager at the New York forensic practice of a "Big Four" public accounting firm. Prior to entering the public accounting field, Mr. Burns conducted numerous investigations while working in the Organized Crime Control Bureau of the New York City Police Department. In addition to being a CPA and CFE, Mr. Burns is a Certified Internal Auditor (CIA), Certified Anti-Money Laundering Specialist (CAMS), Certified Information Systems Auditor (CISA) and Certified in Financial Forensics (CFF).

Allison May, CPA, CFE, CFF is a Managing Consultant in Navigant's New York Office. She has experience in forensic accounting and financial investigations, anti-money laundering, and monitorships. Ms. May has worked as part of the Navigant teams selected to monitor New York City's Rapid Repair Program and major public works projects related to the WTC, the Fulton Street Transit Center and the Second Avenue Subway. Prior to joining Navigant, Ms. May was a consulting manager with AlixPartners Financial Advisory Services Group where she worked on a wide variety of investigations and litigation support engagements. Ms. May has also held positions in internal audit at the Tribune Company and in Ernst & Young's audit practice, where she led the year-end audits and Sarbanes-Oxley implementation for major public companies. Ms. May

is a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE) and Certified in Financial Forensics (CFF).

3. Engineers/Construction Professionals

Phil Spinelli, B.S., Mechanical Engineering, is a Director in our Construction Practice. He often interacts with owners, architects, engineers and contractors to identify and resolve issues that will potentially affect the project budget and completion milestones. Mr. Spinelli has proactively monitored the progress of contractors against project baseline schedules and schedule updates, reviewed contractor change order requests for reasonableness and negotiated the equitable resolution of changes in project scope. Mr. Spinelli has worked on major transportation related projects such as the Central Artery / Third Harbor Tunnel Project in Boston (“the Big Dig”), JFK International Airport and various projects for the Connecticut DOT.

John J. Byrne, P.E., B.S., Civil Engineering, is a Director in our Construction Practice and a registered Professional Engineer with over 25 years of diverse construction and engineering experience managing projects and disputes for both contractors and owners. He was the former Senior Project Manager for the Washington Group on the construction of the Hudson-Bergen Light Rail system.

Nathan Matisoff, MBA, B.S. in Mechanical Engineering, is an Associate Director in our Construction Practice. He has 6 years of construction consulting experience with Navigant, and 12 years of experience in engineering and project management. While at Navigant, Mr. Matisoff has worked on varied projects including construction monitorships, project advisory services, schedule analysis, delay claims analysis and arbitration preparation for construction projects, as well as real estate advisory services and claims in the telecommunications and software development areas. Mr. Matisoff was a member of the monitoring team for New York City’s Rapid Repair Program, and has also been providing consulting services at the World Trade Center site for the past 4 years.

Robert Sasson, E.I.T., is a Senior Consultant in our Construction Practice and is a certified EIT. Mr. Sasson was previously employed by VN Engineers, a civil and transportation engineering firm based in Connecticut, where he worked on both state and federally funded highway and transportation projects. He was responsible for design, field inspection, preparation of contractor payment applications and change orders on Connecticut DOT highway, bridge and railroad projects. With Navigant, Mr. Sasson was a member of our integrity monitoring

team for New York City's Rapid Repair program, and a part of the team that monitored on-site construction activities as part of the remediation of a state-owned multi-facility complex on behalf of the State of Connecticut. His other project experience involves forensic analysis of construction claims, performing schedule and cost analyses, delay and productivity analyses, change order analyses, and construction advisory services. His engagements include buildings, power plants, underground utility installations, and various Connecticut and NY State projects.

Stephen McDonnell, MBA, B.S., Civil Engineering, is an Associate Director in our Construction Practice with 20 years of combined experience in construction, civil/environmental engineering, and construction consulting. His broad range of industry experience includes construction management, environmental remediation, engineering design, cost estimating, constructability review, technical and cost analysis, quality assurance/quality control management, procurement, health and safety, and environmental technology. Mr. McDonnell was previously a project manager at Weston Solutions (formerly Roy F. Weston, Inc.), and a construction manager for Camp, Dresser & McKee, Inc.

E. Location and Contact

This contract would be managed out of Navigant's New York City Office located at: 90 Park Avenue, 10th Floor, NY, NY 10016. The point of contact for Navigant will be: Richard Faughnan, Project Manager; Office: [REDACTED] Mobile: [REDACTED]

F. Resumes

Resumes for all members of the Navigant monitoring team are attached.

IV. Budget

Our budget for the DCA/SRD Project is based on the information we have at present. It is difficult to predict in advance the precise mix of hours to be allocated between some of the tasks, especially since the work necessary to perform some of the tasks will overlap. We will be prepared to make adjustments if required by the needs of the project as it unfolds. In addition, if it is clear during year 2 of the monitorship that substantial work will extend into year 3, in consultation with the State Contract Manager, we will shift some hours from year 2 into year 3 to provide coverage for the anticipated work load.

Navigant is a publicly traded company and as such does not have partners or principals, so no hours have been allocated for that title. The two leaders of our integrity monitoring team, Project Manager Richard Faughnan and Program Manager Joseph Spinelli, are both Managing Directors of Navigant and are the co-leaders of Navigant's Public Sector and Monitoring Practice.

Cost Quote

Cell to be completed by Contractor
Protected Cells

Firm Name:	Navigant Consulting, Inc.
Engagement Number:	EQ2014-002-P3

Cost Quote for: <input checked="" type="checkbox"/> Year 1 <input type="checkbox"/> Year 2 <input type="checkbox"/> Year 3	Fill in Task	Task A		Task B		Task C		Task D		Task E												Total Hours Per Staff Category	Total \$ Per Staff Category
		Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)		
Partner/Principal/Director	\$275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00
Program Manager	\$275.00	2	\$550.00	55	\$15,125.00	75	\$20,625.00	100	\$27,500.00	50	\$13,750.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	282	\$77,550.00
Project Manager	\$275.00	2	\$550.00	75	\$20,625.00	250	\$68,750.00	325	\$89,375.00	60	\$16,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	712	\$195,800.00
Subject Matter Expert	\$275.00	4	\$1,100.00	100	\$27,500.00	275	\$75,625.00	375	\$103,125.00	80	\$22,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	834	\$229,350.00
Supervisor/Senior Consultant	\$275.00	3	\$825.00	60	\$16,500.00	300	\$82,500.00	450	\$123,750.00	90	\$24,750.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	903	\$248,325.00
Consultant	\$275.00		\$0.00	60	\$16,500.00	300	\$82,500.00	450	\$123,750.00	60	\$16,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	870	\$239,250.00
Associate/Staff	\$275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00
Administrative Support	\$90.00		\$0.00		\$0.00		\$0.00		\$0.00	25	\$2,250.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	25	\$2,250.00
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00

11 \$3,025.00 350 \$96,250.00 1200 \$330,000.00 1700 \$467,500.00 365 \$95,750.00 0 \$0.00 0 \$0.00 0 \$0.00 0 \$0.00 0 \$0.00 0 \$0.00 0 \$0.00 3626 \$992,525.00 (Staffing)

Total Direct Cost	
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\$0.00 (Direct Cost)

Total Travel Cost	\$1,500.00
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\$1,500.00 (Travel Cost)

Grand Total \$994,025.00

Cost Quote

Cell to be completed by Contractor
Protected Cells

Firm Name:	Navigant Consulting, Inc.
Engagement Number:	EQ2014-002-P3

Cost Quote for: <input type="checkbox"/> Year 1 <input checked="" type="checkbox"/> Year 2 <input type="checkbox"/> Year 3	Fill in Task	Task A		Task B		Task C		Task D		Task E												Total Hours Per Staff Category	Total \$ Per Staff Category		
		Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)				
Partner/Principal/Director	\$275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Program Manager	\$275.00		\$0.00		\$0.00	50	\$13,750.00	100	\$27,500.00	50	\$13,750.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	200	\$55,000.00		
Project Manager	\$275.00		\$0.00		\$0.00	225	\$61,875.00	250	\$68,750.00	60	\$16,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	535	\$147,125.00		
Subject Matter Expert	\$275.00		\$0.00		\$0.00	250	\$68,750.00	300	\$82,500.00	80	\$22,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	630	\$173,250.00		
Supervisor/Senior Consultant	\$275.00		\$0.00		\$0.00	300	\$82,500.00	400	\$110,000.00	90	\$24,750.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	790	\$217,250.00		
Consultant	\$275.00		\$0.00		\$0.00	300	\$82,500.00	400	\$110,000.00	60	\$16,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	760	\$209,000.00		
Associate/Staff	\$275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Administrative Support	\$90.00		\$0.00		\$0.00		\$0.00		\$0.00	25	\$2,250.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	25	\$2,250.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
		0	\$0.00	0	\$0.00	1125	\$309,375.00	1450	\$398,750.00	365	\$95,750.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	2940	\$803,875.00 (Staffing)

Total Direct Cost	
Total Travel Cost	\$1,000.00

\$0.00 (Direct Cost)
 \$1,000.00 (Travel Cost)
Grand Total \$804,875.00

Cost Quote

Cell to be completed by Contractor
Protected Cells

Firm Name:	Navigant Consulting, Inc.
Engagement Number:	EQ2014-002-P3

Cost Quote for: <input type="checkbox"/> Year 1 <input type="checkbox"/> Year 2 <input checked="" type="checkbox"/> Year 3	Fill in Task	Task A		Task B		Task C		Task D		Task E												Total Hours Per Staff Category	Total \$ Per Staff Category		
		Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)	Hours	Amount (\$)				
Partner/Principal/Director	\$275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Program Manager	\$275.00		\$0.00		\$0.00	5	\$1,375.00	20	\$5,500.00	5	\$1,375.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	30	\$8,250.00		
Project Manager	\$275.00		\$0.00		\$0.00	10	\$2,750.00	35	\$9,625.00	10	\$2,750.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	55	\$15,125.00		
Subject Matter Expert	\$275.00		\$0.00		\$0.00	15	\$4,125.00	45	\$12,375.00	15	\$4,125.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	75	\$20,625.00		
Supervisor/Senior Consultant	\$275.00		\$0.00		\$0.00	20	\$5,500.00	65	\$17,875.00	20	\$5,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	105	\$28,875.00		
Consultant	\$275.00		\$0.00		\$0.00	20	\$5,500.00	65	\$17,875.00	10	\$2,750.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	95	\$26,125.00		
Associate/Staff	\$275.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Administrative Support	\$90.00		\$0.00		\$0.00		\$0.00		\$0.00	20	\$1,800.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	20	\$1,800.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
Other			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00		
		0	\$0.00	0	\$0.00	70	\$19,250.00	230	\$63,250.00	80	\$18,300.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	380	\$100,800.00 (Staffing)

Total Direct Cost	
Total Travel Cost	\$250.00

\$0.00 (Direct Cost)
 \$250.00 (Travel Cost)
Grand Total \$101,050.00

Richard T. Faughnan

Richard T. Faughnan
Managing Director

Navigant Consulting
90 Park Avenue, 10th Floor
New York, N.Y. 10016

Professional History

- 1995-2009
Office of the United States Attorney
Eastern District of New York
Brooklyn, New York
Chief, Public Integrity Section
- 1983-1995
Office of the District Attorney of
Kings County, Brooklyn, New York
Deputy Chief, Appeals Bureau

Education

- J.D., The George Washington
University, National Law Center
Washington, D.C.
- B.A., Rutgers College
New Brunswick, New Jersey

Professional Associations

- American Bar Association
- Association of the Bar of the City of
New York
- Federal Bar Council

Richard Faughnan is a Managing Director in Navigant's New York Office and co-leader of Navigant's Public Sector and Monitoring Practice. Mr. Faughnan focuses on corporate investigations, compliance matters and monitorships. Prior to joining Navigant, Mr. Faughnan was an Assistant U.S. Attorney for the Eastern District of New York for more than thirteen years where he served as Chief of the Public Integrity Section, supervising investigations and prosecutions of government corruption and government fraud. While at the Eastern District, Mr. Faughnan directed numerous investigations into an assortment of crimes committed by corporations and individuals, including bank and securities fraud, mail and wire fraud, money laundering, bribery and federal tax offenses. Mr. Faughnan's extensive experience as a federal prosecutor gives him a thorough understanding of investigations into a wide range of fraudulent conduct in various industries.

Professional Experience

The following is a brief list of representative consulting engagements:

Leading the Navigant team selected to be the Integrity Monitor of two major infrastructure projects for the Metropolitan Transportation Authority. (2012-17)

Leading the Navigant team selected to be the Integrity Monitor of nine related school bus companies on behalf of the New York City Department of Education. (2010-14)

Co-leading the Navigant team selected to be the Integrity Monitor of a stevedore company for the Waterfront Commission of New York Harbor. (2013-15)

Co-leading the Navigant team selected to be the Integrity Monitor of a carting company for the Westchester County Solid Waste Commission. (2013-15)



Co-led the Navigant team selected to be one of the Integrity Monitors for New York City's Rapid Repair Program providing emergency repairs to homes damaged by Hurricane Sandy. (2012-13)

Led the Navigant team selected to be the Integrity Monitor of a construction company performing contracts at the World Trade Center site and at John F. Kennedy International Airport. (2009-12)

Led the Navigant team selected to be the Integrity Monitor of a construction company performing contracts at the World Trade Center site. (2009-13)

Leading the Navigant team conducting a financial investigation on behalf of a bankruptcy trustee of a commercial lending institution that defrauded its investors, as part of a Ponzi scheme, of more than \$400 million. (2009-present)

Leading the Navigant team conducting a financial investigation on behalf of a bankruptcy trustee of a commercial mortgage lending institution that defrauded other lenders, title companies and borrowers of more than \$80 million. (2011-present)

Led the Navigant team that conducted a construction fraud audit of dozens of construction projects for a major corporation. (2012)

Led the Navigant team that conducted an internal fraud investigation for an international corporation into violations of the internal revenue code by former management. (2011-12)

Co-Led the Navigant team that assisted the New York City Department of Investigation in an investigation into a \$500 million fraud scheme perpetrated by consultants working for the City to develop an automated timekeeping system for municipal employees. (2010-11)

Co-Led the Navigant team retained by counsel to the Audit Committee of a major public utility to conduct a company-wide review of their anti-fraud and other internal control and compliance functions following the indictment of a managerial-level construction employee by the Justice Department in a multi-million dollar kickback scheme. (2010-11)

Led the Navigant team that conducted an internal fraud investigation for an international healthcare corporation in Africa. (2010-11)

The following is a brief list of representative federal prosecutions:

Directed the investigation and prosecution of a member of the New York City Council for demanding a \$1.5 million bribe from a developer in exchange for the councilman's political support for the developer's multi-million dollar construction project. Obtained guilty pleas from the councilman and his co-conspirator to extortion.



Directed the bribery investigation and prosecution of a federal contracting officer, and executives of the general contractor, a subcontractor, and the construction quality management firm on a \$500 million federal construction project. Obtained guilty pleas from all defendants to bribery.

Directed the investigation and prosecution of 20 New York City Plumbing and Boiler Inspectors, including the Chief Inspectors for Manhattan, Brooklyn, Queens and the Bronx, for extortion. Obtained guilty pleas from all defendants to extortion.

Oversaw the investigation of eleven construction supervisors from a major public utility for receiving more than \$1 million in bribes from a contractor on utility construction projects throughout New York City.

Directed a series of investigations and prosecutions of construction companies, accountants and a labor lawyer for systematically evading their obligation to pay the prevailing wage to their workers pursuant to the Federal Davis Bacon Act and New York Labor law section 220.

Conducted a series of investigations and prosecutions of construction companies for negligently causing the death of workers by willfully violating safety standards established by the Occupational Safety and Health Administration. Obtained guilty pleas from all defendants charged.

Directed the investigation and prosecution of the top executives of the Cumberland Packing Corporation (makers of Sweet'n Low) for federal tax fraud and obstruction of justice. Convicted the Chief Financial Officer and the Production Manager on all charges at trial, and obtained guilty pleas from all remaining co-conspirators.

Directed the investigation and prosecution of the top executives of Allou Healthcare, Inc., for a \$177 million bank fraud, securities fraud and insurance fraud, as well as for bribery, money laundering and obstruction of justice. Obtained guilty pleas from the Chief Executive Officer, the Chief Financial Officer, the Vice President and five other co-conspirators to charges ranging from conspiracy to commit bank fraud, securities fraud, honest services mail fraud and obstruction of justice, to securities fraud and money laundering.

Directed the investigation and prosecution of the principals of Razor FX, a foreign currency trading firm, for a decade-long Ponzi scheme that defrauded investors of more than \$60 million. Obtained guilty pleas from both principals to conspiracy to commit mail and wire fraud, and recovered nearly \$30 million in forfeited assets.

Participated in the investigations and prosecutions arising out of the assault of Abner Louima by officers of the 70th Police Precinct in Brooklyn.

Joseph A. Spinelli

Joseph A. Spinelli
Managing Director

Navigant
90 Park Avenue, 10th Floor
New York, NY 10016



Education

- JD, John Marshall School of Law
- BA, Ricker College

Mr. Spinelli is a Managing Director in the Global Investigations and Compliance Practice, and serves as Navigant's FCPA Anti-Bribery and Corruption Practice Leader.

Professional Experience

Joseph Spinelli is a leading authority on white-collar crime with more than 30 years of forensic experience. He joined a Big Four accounting firm as a principal in 1994, founding its forensic practice. During his 12-year tenure there, Joe was office coordinating partner for the Northeast, public services industry leader and Healthcare Compliance National Partner-In-Charge. He has conducted numerous FCPA investigations, in China, Korea, Philippines and Viet Nam. He was an independent fiscal monitor during the post September 11th-Ground Zero recovery efforts at the World Trade Center with investigative, compliance and monitoring responsibilities. He also served as a Monitor for the Diocese of Manchester, New Hampshire in the AG, NH's child abuse case.

Before his Big Four experience, he spent eight years as New York State's first ever Inspector General, leading fraud, abuse, waste and corruption investigations for all New York State agencies and authorities. While Inspector General, Joe co-authored the N.Y. State Internal Control Act of 1987 which required State Agencies to take a proactive approach to enjoin fraud by conducting risk assessments. Joe also served as Assistant Director of Criminal Justice for the State of New York, with responsibilities for the investigation of criminal complaints and fraud allegations throughout state government.

Prior to his appointment as Inspector General, Joe served as a Special Agent for the Federal Bureau of Investigation in both the New York and New Haven field offices. While serving as an FBI agent, Joe worked several major kidnapping investigations, one involving the abduction of an 11 year old girl who was recovered unharmed. Joe has served as Independent Private Sector Inspector General for Miami-Dade County and as Independent Auditor for the Securities and Exchange Commission for two Stock Exchanges.

In 2004, Joe was elected to the Board of Regents of the Association of Certified Fraud Examiners, an international anti-fraud professional association with 65,000 members. In February 2010, he was appointed by former New York State Governor David Paterson to the

New York State Commission on Public Integrity and until recently served as Chairman.

In 2012, Joe was appointed to the New York Racing Association Board and was named Chairman of the Audit and Compensations Committees in 2013.

Daniel Gill, CPA, CFF, CGMA

Daniel Gill
Director

Navigant Consulting
1200 19th Street NW
Suite 700
Washington, DC 20006

Education

- B.S. Accounting
George Mason University School of Management

Professional Certifications

- Certified Public Accountant
- Certified in Financial Forensics
- Chartered Global Management Accountant

Professional History

- Director-Navigant Consulting
- Managing Director-Daylight Forensic & Advisory
- Supervisory Special Agent-Federal Bureau of Investigation

Professional Associations

- American Institute of Certified Public Accountants (AICPA)
- Virginia Society of CPA's
- Society of Former Special Agents of the FBI
- Association of Certified Fraud Examiners

Thought Leadership

- "Old Ways Hamper AML Efforts in the Middle East"
American Banker
October 12, 2007

Daniel Gill is a Director in the Global Investigations and Compliance practice of Navigant Consulting and has over 33 years of experience in connection with fraud investigations, forensic accounting, anti-money laundering and asset tracing matters.

Areas of Expertise

Prior to joining Navigant, Mr. Gill spent over 3 years as a Managing Director with Daylight Forensic & Advisory, where he managed and conducted numerous complex financial investigations which required extensive forensic accounting expertise and related analyses of financial records. Mr. Gill has conducted forensic accounting investigations into alleged illicit payments made by U.S. publicly traded companies to foreign public officials, internal investigations on behalf of major U.S. companies related to commercial bribery and kickback schemes, and project management of forensic accounting reviews related to integrity monitorships of commercial entities. He has conducted and managed several large investigations both domestically and internationally, including investigations in the Mideast, Hong Kong, mainland China, and Europe.

Mr. Gill served 23 years as a Special Agent with the Federal Bureau of Investigation ("FBI") where he conducted and supervised financial investigations, asset tracing, and money laundering investigations of major criminal organizations.

Prior to his FBI career, Mr. Gill previously served as the controller for a point-of-sale computer retailer based in Washington, DC, with additional offices in Baltimore, MD, Richmond, VA, Orlando, FL, and Ft. Lauderdale, FL.

Mr. Gill is a Certified Public Accountant, certified in Financial Forensics, and holds the Chartered Global Management Accountant designation for management accounting. He also has a Bachelor of Science in Accounting from the George Mason University School of Management.

Representative Experience

Currently managing the ongoing forensic accounting review of a New York City school bus company operating under an integrity monitorship agreement with the Special Commissioner of Investigation for the New York City School District. (2010 to 2014)

Currently managing the ongoing forensic accounting review of a New Jersey based stevedore company operating under a monitorship agreement with the Waterfront Commission of New York Harbor. (2013 to 2015)

Currently managing the ongoing forensic accounting review of a Westchester County NY based carting company operating under a monitorship agreement with the Westchester Solid Waste Commission. (2013 to 2015)

Managed and conducted numerous internal investigations on behalf of inside and outside counsel for U.S. publicly traded companies in connection with various issues of alleged misconduct and potential unlawful activity.

Managed and conducted a forensic accounting analysis to assist outside counsel representing the California Public Employees' Retirement System ("CalPERS") in connection with alleged "play for pay" conduct with outside placement agents by former board members and other state officials.

Current and previous management of numerous forensic accounting investigations into alleged illicit payments to foreign public officials made by U.S. publicly traded companies in the retail, oil, entertainment, travel and tourism and medical device industries.

Managed and conducted a forensic accounting analysis for U.S. prosecutors to assist with the tracing of assets owned or controlled by a defendant utilizing numerous alter-ego entities to shield his assets and income from a U.S. District Court civil money judgment.

Managed and conducted an internal investigation for a major private U.S. university for alleged fraud and conflict of interest related to their student loan program.

Managed and conducted numerous internal investigations and internal fraud assessments for private and U.S. publicly traded companies in response to various allegations of fraud and misconduct.

Managed the asset forfeiture investigation and served as the FBI's liaison with the court ordered monitors and trustees of ten (10) New York City and Long Island based carting companies pursuant to RICO forfeiture actions filed against the defendant companies.

Testified as an expert witness for the defense in connection with criminal charges filed by the U.S. Government against the defendant for alleged involvement in a "hawala" operation and violations of the U.S. embargo against Iran.

Testified as the Government's summary financial witness in connection with the criminal trial of defendants charged with mortgage fraud and money laundering for their alleged role in a fraudulent "mortgage rescue" scheme.

Testified as an expert witness for the plaintiff for the computation of lost profits in connection with civil litigation against several defendants for the sale and distribution of counterfeit products.

Testified as an expert witness for the defense in connection with civil charges filed by Securities and Exchange Commission against the defendant for alleged involvement in stock options back-dating.

Testified as a summary financial witness for the plaintiffs in connection with the TFT-LCD (FLAT PANEL) Antitrust Litigation.

Alex V. Shea

Alex V. Shea
Associate Director

Navigant Consulting
90 Park Avenue
New York, NY 10016

Professional History

- Navigant Consulting, Inc.
- Ernst & Young, LLP
- Grant Thornton, LLP

Education

- BS, Utica College of Syracuse University

Professional Certifications

- Certified Anti-Money Laundering Specialist (CAMS)
- Certified Fraud Examiner (CFE)
- Certified Forensic Interviewer (CFI)

Alex Shea is an Associate Director within the Global Investigations & Compliance Practice of Navigant's New York City office. He is a Certified Anti-Money Laundering Specialist (CAMS), Certified Fraud Examiner (CFE) and Certified Forensic Interviewer (CFI).

Mr. Shea has experience assisting clients in integrity monitorship, forensic accounting, financial investigations, anti-money laundering ("AML"), criminal tax and investigative due diligence ("IDD") matters. He has provided services to law firms, corporate counsel and audit committees for Fortune 500 companies in multiple industries, with a primary focus in financial services and internationally across the Americas, Asia and Europe. He has also assisted counsel representing individual corporate officers in white-collar matters.

Professional Experience

Select representative engagements:

- » *Construction* – Member of the Navigant team selected by the Department of Investigations to be one of the Integrity Monitors for New York City's Rapid Repair Program providing emergency repairs to homes damaged by Hurricane Sandy (2012-13).
- » *Construction* – Member of the Navigant team selected by the Metropolitan Transportation Authority to be the Integrity Monitor for two major infrastructure projects (2012-17).

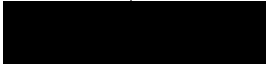
- » *Transportation* – Assisted in managing a 3-year Integrity Monitorship team overseeing nine school bus companies that had been involved in a bribery scheme involving Department of Education Bus Inspectors and Union Officials with organized crime associations. Corresponded directly with the bus companies executives to conduct payroll and vendor accounting testing, conducted investigative due diligence on vendors and performed risk assessments for internal control weaknesses (2010-14).
- » *Stevedore Company* – Member of the Navigant team selected by the Waterfront Commission of New York Harbor to be the Integrity Monitor of a stevedore company (2013-15).
- » *Individuals* – Assisted counsel in the criminal defense of individuals in a sensitive criminal tax investigation. Traced the assets of off-shore accounts and conducted extensive IDD to determine the legitimacy of the activity in question. A report of findings was delivered to the clients and subsequently used in a presentation to the Internal Revenue Service (2011 - 2012).
- » *Distributing* – Served as the point person in a complex forensic accounting and criminal tax engagement, which included quantifying potential damages due to underreported income, underreported payroll tax and offshore account exposure related to a prominent private jewelry company (2011 –2012).
- » *Technology* – Managed a complex workplan of a third-party vendor review to assist with anti-corruption and bribery compliance initiatives for a Fortune 100 software company. This task included creating a methodology tailored to the client’s need and ensuring that it was properly executed by a team of over twenty members. The team included member from all levels and were located in multiple countries and locations across the US. Navigant selected the engagement to be in the Navigant Client Service Hall of Fame due to the success of the engagement, (2011).
- » *Financial Services* – Retained by the benefits disbursement group of a Fortune 500 financial institution to investigate a complex embezzlement by an employee over the course of several years. Conducted interviews in Pittsburgh and Pennsylvania, managed quantifying the funds taken illegally, and worked closely with the client providing status updates, summarizing methods of the embezzlement, providing guidance to increase internal controls and assisting in delivery of the report of findings (2010 –2011).
- » *Financial Services* – Assisted counsel to a large hedge fund in the defense of the restitution of fees which were attributable to a multi-billion Ponzi scheme. Conducted interviews, created a valuation financial model and final report which was presented to the New York Attorney General (2010 - 2011).
- » *US Government* – Conducted enhanced due diligence services for a financial branch of the United States Government pertaining to recipients of government funding. Engagement involved extensive report writing and aggressive deadlines (2011 – 2011).



Julian Lee, CPA, CFE

Julian Lee
Senior Consultant
Global Investigations & Compliance

Navigant Consulting, Inc.
90 Park Avenue
10th Floor
New York, NY 10016



Professional History

- Senior Consultant, Navigant Consulting, Inc.
- Audit Associate, KPMG LLP

Education

- BA, University of California – Los Angeles

Professional Certifications

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)

Languages

- Mandarin
- Cantonese

Mr. Lee is a Senior Consultant within the Global Investigations & Compliance practice of Navigant’s New York City office. He is a Certified Public Accountant (CPA) and Certified Fraud Examiner (CFE). His professional experience at Navigant Consulting, Inc., and KPMG LLP allows him to provide quality financial, accounting, and forensic consulting services to various clients. He attended school in Hong Kong and is fluent in both Mandarin and Cantonese.

Professional Experience

Navigant Consulting, Inc.

» Serving as team member of a 3-year Integrity Monitorship team overseeing nine school bus companies that had been involved in a bribery scheme involving Department of Education Bus Inspectors and Union Officials with organized crime associations. Conducting ongoing analysis and sample testing of the company’s payroll and vendors, while participating in site visits. (May 2011 – Present)

» Retained by Department of Investigation to investigate the shortfall in funding of the Department of Housing Preservation & Development TIL I Program between FY 2003 – FY 2005. (September 2013 – Present)

» Member of the Navigant team selected to be the Integrity Monitor for two major infrastructure projects for the Metropolitan Transportation Authority. (December 2013 – Present)

» Member of the Navigant team selected to be one of the Integrity Monitors for New York City’s Rapid Repair Program providing emergency repairs to homes damaged by Hurricane Sandy. (November 2012 – July 2013)

- » Currently assisting Court-appointed Bankruptcy Trustee in several bankruptcies involving multi-million dollar Ponzi schemes. Mr. Lee traces check support to QuickBooks and bank records in order to develop transaction and clawback analyses to assist with the legal proceedings with related investors in a timely manner. (May 2011 – Present)
- » Compiled search strings and assisted Fortune 500 company's Global Compliance team with internal investigations. Utilized Chinese language skills to assist with various email review projects relating to employees suspected of wrongdoing, corruption, and receiving kickbacks. Provided client with summary of findings and proposed next steps. (July 2013 – January 2014)
- » Assisted Court-appointed Bankruptcy Trustee in the bankruptcy of a mortgage lender that was involved in fraudulent mortgage refinance schemes. Mr. Lee was in charge of reviewing accounting and bank records, loan files, and developing a database of detailed transactions in order to trace key beneficiaries for recovery purposes. (July 2011 – January 2013)
- » Assisted a prominent jewelry distributor to investigate suspected tax evasion amounting to \$60 million. Mr. Lee was responsible for reviewing QuickBooks, tax returns and bank statement records to provide analysis of different schemes the company used to under report their taxes. He participated in several interviews of the company employees for fact gathering and to quantify the impact of inappropriate accounting treatment of sales and expenses over the span of six years. (August 2011 – February 2012)
- » Performed detailed analysis for a globally known client in the fashion industry where the ex-CFO of the company was suspected of accounting manipulation and intentional fraud of over \$20 million that overstated the company's financial performance. Mr. Lee worked with the company's Controller and reviewed three years of the company's journal entries to determine which entries were directly related to the manipulation process. (May 2011 – September 2011)

KPMG LLP

- » Executed all phases of the audit process including planning, substantive testing, financial analysis, review and analysis of internal control compliance and presentation of audit findings to management. Specialized in Financial Services, Real Estate, and Manufacturing clients. (2008 - 2010)
- » Assisted with the preparation and review process for 10-K and 10-Q filings, and interviewed client personnel to understand, document, and test internal controls, SOX procedures. (2008 - 2010)
- » Engaged in a government compliance project related to a Fortune 500 pharmaceutical company. Performed data analysis and reconciliation of incentive payments to customers for the client's various rebate programs. (2010)

- » Assisted a Fortune 500 global bank's corporate audit team to perform test work over mortgage loan servicing and assessing compliance procedures related to key government regulations. (2009)

- » Performed research to determine the appropriate accounting guidance for the accounting treatment of large, significant, or unusual transactions. (2008 - 2010)



Stephen Pitaniello, P.E., CFCC

Education

- M.S., Systems Management, Golden Gate University
- B.S., Mechanical Engineering, Clarkson University

Professional Registrations

- Professional Engineer – California
- Professional Engineer – Connecticut
- Certified Forensic Claims Consultant (“CFCC”)

Employment History

- Navigant Consulting, Inc. (May 2000 – Present)
- Encon Heating & Air Conditioning (Project Manager & Operations Manager) (10/94 – 4/00)
- Turner Construction Company (Superintendent) (11/92 – 9/94)
- USAF, Captain – Civil Engineering Group (9/88 – 10/92)

Professional Experience

Mr. Pitaniello is a Managing Director with Navigant’s Global Construction Practice. Mr. Pitaniello is a registered professional engineer with more than 25 years of diverse construction and engineering experience. His broad range of construction experience includes construction management, Integrity Monitoring, engineering design, estimating, contract administration, and construction inspection in both the public and private sector. Throughout his career he has acquired solid project management skills by directly managing construction projects and teams of junior engineers and tradesmen.

Mr. Pitaniello’s experience includes Critical Path Method (CPM) schedule development, owner’s representation services, Integrity Monitoring, and construction project controls development. His experience also includes the preparation and analysis of various complex delay, acceleration and loss of productivity claims. Services included Critical Path Method (CPM) schedule development, detailed schedule analyses, construction cost accounting, damage analyses, disputed extra work reviews, issue analysis, litigation support and expert testimony on a variety of projects. His experience while at Navigant encompasses the following construction project types:

- | | |
|-------------------------|------------------------------|
| Airports | Railroad / Railroad Stations |
| Bridges and Highways | Retail Shopping |
| Correctional Facilities | Schools/Universities |
| Hospitals | Sporting Complexes |
| Power Plants | Utility Projects |

A sampling of Mr. Pitaniello’s engagements is as follows:

New York City’s Rapid Repair Integrity Monitorship

Mr. Pitaniello managed the construction personnel during the monitorship of two general contractors selected to perform repairs on homes damaged by Hurricane Sandy. The monitorship included a review of the work being performed to ensure it was in accordance with the prescribed scope of work and that the work hours and materials used were accurately recorded. We coordinated with the Navigant investigations and audit staff to report all discrepancies and evaluated the general contractor invoices in comparison to the noted labor and materials utilized. (2012 – 2013)

New York City MTA Integrity Monitorship

Mr. Pitaniello manages the construction personnel on the monitorship of two general contractors on the MTA’s Fulton Street Transit Center and the 2nd Avenue Subway projects. The monitorship includes periodic site visits, a review of the work in place as compared to monthly billings, a review of the change orders, and a review of the documentation management procedures. We coordinate with the Navigant investigations and audit staff to report all discrepancies and/or areas of concern. (2012 – present)



Construction Fraud Audit (Confidential Financial Institution)

Mr. Pitaniello led the construction team that analyzed the project records of multiple contractors and subcontractors that were engaged by the client for any indication of fraudulent activity. This forensic review included the analysis of proposals, bids, contracts, invoices, and change orders among other items. Subsequent to the initial assignment, the client requested and Navigant performed on-site monitoring services for two of its on-going construction projects. (2012)

Connecticut Department of Transportation On-Call Claims Consultant: Mr. Pitaniello provides technical analysis of construction issues and claims. These services include; developing as-built schedules, analyzing as planned and as built schedules, performing schedule delay analyses, analyzing productivity claims, providing litigation support and expert testimony on multiple transportation projects within the state of Connecticut. He has analyzed more than 20 claims ranging from \$1 million to \$100 million in alleged damages that have involved issues related to differing site conditions, third party interference, quantity overruns, delays and acceleration. (2000 - Present)

345kV Underground Transmission Line, Connecticut

Mr. Pitaniello is currently assisting a public utility company with the analysis of claims for productivity loss and schedule delay associated with a 5.6 mile 345kV underground transmission line in Connecticut. The contractor has claimed differing site conditions as the cause of its damages. Our analysis includes a detailed productivity and manpower study, schedule delay analysis, and damages analysis. Navigant offered expert testimony in State Court. The final decision is forthcoming. (2008 - 2013)

Highway & Tunnel Project, New Jersey

Mr. Pitaniello assisted URS, the designer of a \$300 million design-build project in Atlantic City, New Jersey in defense of claims by the contractor. This project consisted of a 2.5 mile route that included a 2,200 foot long tunnel along with 10 bridges and 15 ramps. Mr. Pitaniello reviewed the damages asserted by the contractor and assembled damages for the client as part of a counterclaim. He also analyzed the contractors schedule delay analysis. Mr. Pitaniello presented Navigant's analyses in a series of mediation proceedings. The matter was ultimately settled without the need for litigation. (2003)

Connecticut Department of Construction Services On-Call Claims Consultant: Mr. Pitaniello provides technical analysis of construction issues and claims. These services include; contractor claim review, developing as-built schedules, analyzing as planned and as built schedules, performing schedule delay analyses, analyzing productivity claims providing litigation support and if required, expert testimony on multiple governmental building projects within the state of Connecticut. (2000 - Present)

William P. Harkins

William P. Harkins
Associate Director

Navigant Consulting Inc.
90 Park Avenue
10th Floor
New York, NY 10016



Education

- B.S., Civil Engineering
Manhattan College 1999

Employment

- Navigant Consulting, Inc.
- Vollmer Associates, LLP

Professional Registrations:

- Engineer-In-Training: New York

Mr. Harkins is an Associate Director in the Construction Practice at Navigant Consulting, Inc. He has over 14 years of professional experience working in the engineering and construction fields. He has experience on many projects working in the field at construction sites representing the owner, the contractor or outside agencies as a monitor. His project experience has encompassed monitorships, project advisory services, and claims analysis. Sample tasks include schedule delay analysis, issue analysis, field inspections, cost analysis, change order analysis, loss of productivity analysis, Errors and Omissions analysis, and litigation support. Mr. Harkins is responsible for supervising and directing teams of Consultants working on multi-million dollar construction projects for industrial, commercial, government, infrastructure, power and environmental industries.

His experience ranges from large construction jobs including power plants, a stadium complex, a liquefied natural gas plant, and city agency projects to smaller projects, and various site development jobs.

Metropolitan Transportation Authority (MTA) – Various capital projects with a value in excess of \$3 billion (2012 - Present)

Perform monitorship work for the MTA on 2nd Avenue Subway and Fulton Street Transit Center capital projects. The work as monitor consists of review/audit of contractor performance to ensure compliance with contract and other related agreements with NYC union and subcontractors. Tasks include site visits, status meeting attendance, payment application review, change order review, and certified payroll review among other documents to ensure compliance.

Port Morris Tile & Marble Corporation (PANYNJ) – WTC - Various projects with an estimated value of \$45 million (2009 - 2013)

The Port Authority of New York & New Jersey contracted with Navigant to perform integrity monitor work over various contracts at the World Trade Center for the Port Morris Tile & Marble Corporation. Construction focused tasks included site visits, payment application review, and change order review to ensure compliance.

Rapid Repairs Program (DEP/DOI) – \$140 million (2012 - 2013)

Navigant was engaged by the New York City Department of Investigation to oversee contractors on the Department of Environmental Protection Project, New York City Rapid Repairs. Navigant provided monitorship work for two of the prime contractors on the Rapid Repair project brought upon by Superstorm Sandy. Oversight included fraud prevention/awareness, site inspections of homes, verification of payroll and payment applications, and verification of scope compliance.

Coal Fired Power Plant - \$2.0 billion construction cost (2011 - Present)

Grassroots construction of a 695 megawatt coal fired power plant in West Virginia. Navigant is performing ongoing work for the Owner in assessing Contractor submitted Requests for Equitable Adjustment. Tasks include schedule analysis, issue analysis, and project document review. Contractor’s claims are in excess of \$250 million.

Nuclear Power Plant Condenser Replacement - \$33 million construction cost (2011-2012)

The Project entailed the removal and retrofit installation of a condenser at an existing nuclear power plant. Navigant assisted the owner in mediation preparation which led to a favorable resolution to the dispute. Tasks include schedule analysis, issue analysis, and project document review. Contractor’s claims are in excess of \$40 million.

Financial Institution - Confidential (2010-2011)

The project involved a confidential financial institution engaging Navigant to perform an audit and financial trace of improper transactions performed by an employee over the course of two years. The audit was performed to determine how many improper transactions were performed and to determine the total monetary value. The financial trace involving multiple account types and currencies revealed the source and original monetary values used in the improper transactions.

EPCM Contractor - Confidential (2011)

The client engaged Navigant to assist in auditing and compiling a justification for additional moneys owed for work being performed for the United States Government. Assisted in the presentation and auditing of cost estimates being provided to the United States Government for the maintenance and operations of fully operational overseas military bases.

The Osborn, Rye, NY - \$20 million construction cost (2010)

Mr. Harkins was responsible in the compilation of an Errors and Omissions analysis. Performed a detailed review of the applicable change orders and categorized them appropriately into recoverable and non-recoverable categories. He prepared spreadsheets and presentations for use by the NCI Expert in a deposition.

FGD Power Plant Projects, MD - \$1.5 billion construction cost (2008-2009)

Navigant represented the Owner during the construction of three (3) FGD power plant projects located throughout Maryland. Set up and maintained project controls for management of the Program with total construction cost of approximately \$1.5 billion. Individual responsibilities included performing project schedule and cost reviews for one of the three (3) FGD projects. The

Navigant team performed cost and schedule reporting across all three construction sites on a project and program basis.

Cameron LNG Plant - \$500 million construction cost (2008)

His team assisted the contractor in drafting a Change Order which accounted for delay and damages in excess of \$100M for a Liquefied Natural Gas Plant. He performed a detailed schedule delay analysis on the various critical areas of this project, including an analysis on the plant process area, including pipe and equipment installation. In addition to the schedule analysis, he assisted in performing a Change Order analysis, and loss of productivity analysis.

CATTO Community School and Boys & Girls Club - \$40 million construction cost (2007)

Mr. Harkins was responsible for performing a schedule analysis to justify a claim for general conditions cost on the project. He calculated the general conditions cost using project records including payment applications. The schedule analysis was done with the subcontractor's daily reports and the existing project schedule updates.

Hospice Ministries - \$5 million construction repair cost (2007)

Mr. Harkins was responsible for verifying the Architect's repair cost estimate. He analyzed the repairs in order to classify them as a result of defective construction, defective design, or a combination of both.

East Windsor School District - \$50 million construction cost (2007)

Mr. Harkins was responsible for the review and analysis of more than 250 change orders involved with construction of 6 buildings consisting of new construction as well as the renovation of existing buildings. An Expert Report was prepared using the analysis.

Turning Stone Casino - \$50 million construction cost (2007)

This project involved the construction of a three-story hotel resort associated with the Turning Stone Casino. The construction involved many complex finishes and luxury amenities. Mr. Harkins performed a schedule delay analysis on the project as well as a compilation of all project documentation.

Lincoln Financial Field - \$500 million construction cost (2006-2007)

His responsibilities on this assignment included the review, organization, and analysis of project documentation and data. The data consisted of contractor payment applications, contractor cost reports, and equipment and material invoices. He performed a change order cost analysis, a study on productivity loss, the preparation of technical issue analysis and providing litigation support services.

Previously, as a Project Engineer with Vollmer Associates, he assisted in the preparation of contract documents, including construction plans, specification writing, and cost and quantity estimating. He worked on multiple types of projects including site developments, roadways and utilities. He is also accomplished in general highway and site design work for private and public clients throughout New York and New Jersey. The following is a representative list of projects he performed while with Vollmer Associates:

South Ferry Subway Rehabilitation, New York, NY (2005)

Mr. Harkins performed an inspection and investigation of the existing sewers on the project. In conjunction with the RFP documents, he assisted in creating construction drawings for replacing the sewer where needed. This included putting together a comprehensive package that was submitted to the New York City Department of Environmental Protection for approval. That package contains plans, profiles and details, including the design of turning chambers.

Route 9A Reconstruction Project, New York, NY (2003-2005)

Mr. Harkins was a Project Engineer on the design of the utility relocation work. All work was done in concert with the redevelopment of the adjacent World Trade Center site. The work included surveying, test-pit work, relocation design of sewer, water, telephone, electric, gas, steam and other utility systems in preparation for new roadway construction with State and City agencies, the Port Authority, Battery Park City Authority and the private utility companies.

Downtown Alliance Broadway Streetscape Improvement, New York, NY (2000-2004)

As Project engineer, his responsibilities included design, estimation of quantities, assisting the project manager on developing specifications for new items, monthly meetings with public agencies for approvals on plans, profiles, pavement markings, utilities, etc. He attended weekly progress meetings with various consultants and construction companies to monitor progress throughout the length of the job. This project involved construction support which included site visits in order to ensure the project was built in accordance with the plans and specifications.

Roslyn Road At-Grade Crossing Elimination Project, Village of Mineola, Long Island, NY (2004)

Mr. Harkins was the Project Engineer in the design and preparation of contract drawings for the elimination of a dangerous At-Grade crossing of the LIRR and Roslyn Road. The work included defining alignments using inroads, developing grading plans, general roadway pavement plans and developing a complete engineer's cost estimate.

Newport Development, Jersey City, NJ (1999-2003)

Mr. Harkins was the Project Engineer responsible for all site design, utility design and infrastructure work including roadways, parking layouts, landscaping and new sewer and water main construction on various stages of a 230-acre mixed-use waterfront development along the Hudson River. Additional tasks performed included on-site inspections during the installation of underground piping on the project.



Adam Tashjian, E.I.T

Education

- B.S. in Civil Engineering, Syracuse University, 2007

Professional Certifications

- New York State Engineer-In-Training (Certificate No. 087748)
- Certified ACI Special Inspector
- Certified ACI Concrete Field Testing Technician
- American Society of Civil Engineers

Employment History

- Navigant Consulting, Inc. Senior Consultant (08/13 – Present)
- Urban Engineers of New York P.C. Assistant Resident Engineer (09/10 – 08/13)
- URS Corporation Structural Engineer EIT (02/08 – 09/10)

Professional Experience

Mr. Tashjian is a Senior Consultant in Navigant's Global Construction Practice with over 5 years of Structural Design, Construction Management and construction consulting experience. He graduated from Syracuse University with a Bachelor's Degree in Civil Engineering with a concentration in structural concrete rehabilitation. He was previously employed by Urban Engineers of New York, P.C. where he held the position of Assistant Resident Engineer. His on-site responsibilities included payment application review, change order review and negotiation, shop drawing and submittal review, as well as field inspection and construction oversight. Mr. Tashjian is a certified ACI Special Inspector, and his E.I.T. is certified in the State of New York. With Navigant, Mr. Tashjian's experience involves schedule analysis on a \$2.0 Billion power plant and integrity monitoring work on behalf of the Metropolitan Transportation Authority Capital Construction.

Navigant Experience

Coal Fired Power Plant - \$2.0 Billion Construction Cost

Confidential

Grassroots construction of a 695 megawatt coal fired power plant in West Virginia. Navigant is performing ongoing work for the Owner assessing Contractor submitted Requests for Equitable Adjustment. The Contractor's claims are in excess of \$250 million. Mr. Tashjian performs tasks which include day-to-day schedule analysis on the commissioning of the plant, including review of daily, weekly, and monthly reports. This project is ongoing.

Various Capital Projects – Value in Excess of \$3 Billion

Metropolitan Transportation Authority Capital Construction

Navigant is contracted to perform integrity monitoring work for the MTA on various major capital projects and contracts, including 2nd Avenue Subway and Fulton Street Transit Center. The services performed include review/audit of contractor performance to ensure compliance with contract and other related agreements with NYC union and subcontractors. Tasks include site visits, status meeting attendance, payment application review, change order review, and certified payroll review among other documents to ensure compliance. This project is ongoing.



Previous Experience

FTA/FEMA Super Storm Sandy Damage Assessment Task Order Management – New York, NY Federal Transit Administration / FEMA

As Project Coordinator Adam Tashjian was responsible for obtaining and confirming the accuracy of all damage assessment project data with all project managers assessing MTA, LIRR, NJ Transit, PATH, Metro North Railroad, and New York City Transit Restoration Projects for Superstorm Sandy. He organized all location cost and site specific data for over 300 projects and was responsible for presenting the information and confirming changes in weekly progress meetings. He assisted with the writing, assembly, and packaging of weekly reports and term reports. The cost data table assembled was used in part of a report that was presented to Congress for Fiscal Cliff meetings. (Urban Engineers, 2012-2013)

West 125th Streetscape – Bronx, NY

New York City Economic Development Corporation, South Bronx Greenway Projects

Mr. Tashjian served as Office Engineer and Inspector for the West 125th streetscape is a 19 million dollar project involving four separate phases of construction that requires coordination with multiple Columbia University Construction projects in one of Manhattan's most intermodal neighborhoods. Mr. Tashjian completed the project's design drawing review and performed the project's building vault survey to locate and assess the contents of all building vaults within the project's limits. This required extensive coordination with local vendors, owners, and tenants. (Urban Engineers, 2012)

Food Center Drive – Bronx, NY

New York City Economic Development Corporation, South Bronx Greenway Projects

Mr. Tashjian served as Assistant Resident Engineer for the Reconstruction of Food Center Drive, a 5.4 million dollar project that involves the reconstruction of over a mile and half of a heavily trafficked service road in the South Bronx. This roadway provides access for heavy volumes of truck traffic for New York City's food distribution centers. Before construction began Mr. Tashjian assisted in constructability reviews at the 90% completion phase of the design drawings. He assisted in developing the bid packages for the project, identified and assessed potential budget decreasing scope reductions, and advised the design team with comments for the bid list and constructability review. During project construction he facilitated coordination with Con Edison for the replacement of electrical lines and an 18 inch gas main. He also coordinated railroad reconstruction with local vendors to reduce its impact on local businesses. He oversaw and supervised the project Office Engineer and Field Inspectors to ensure quality control over construction documentation. (Urban Engineers, 2012-2013)

Lafayette Avenue Reconstruction Project – Bronx, NY

New York City Economic Development Corporation, South Bronx Greenway Projects

Mr. Tashjian held the position of Office Engineer and Construction Inspector for the Reconstruction of Lafayette Avenue, a 4.2 million dollar streetscape project involving the rehabilitation of all major utilities and general revitalization of an industrial, commercial, and residential roadway. Mr. Tashjian inspected the installation of a NYC DEP sewer main and NYC DEP water main according to NYC DEP Standard Specifications for the streetscape of Lafayette Avenue. The streetscape work included installation of concrete and cobblestone sidewalks, tree planting, street lighting, roadway median installation, and roadway repaving. He calculated quantities, assembled field data, and prepared and processed change orders and payment requisitions. He maintained all project logs including submittal, photo, shop drawing, change order, meeting, and RFI logs. He maintained daily inspection reports, coordinated and participated in meetings, recorded meeting minutes, and maintained quantity books. (Urban Engineers, 2010-2012)



Produce Market Fence Project – Bronx, NY

New York City Economic Development Corporation, South Bronx Greenway Projects

The Hunts Point Produce Market Fence Project involved the installation of a precast concrete wall that ranged in height from 9.5 feet to 14.5 feet. Over 1900 feet long, it serves as a security barrier for the world's largest food distribution center. As Construction Inspector, Mr. Tashjian performed inspection services for the installation of the site's steel fence. He calculated quantities of materials and assisted with calculation of payment requisitions. He inspected the work performed to date, prepared punch list items, and oversaw work related to punch list items. (Urban Engineers, 2010-2011)

Hunts Point Landing – Bronx, NY

New York City Economic Development Corporation, South Bronx Greenway Projects

The Hunts Point Landing Project involved the construction of over 1.25 acres of waterfront recreational park including the updating of utilities within the park through the coordination of Con Edison, The New York City Department of Environmental Protection, and New York City Department of Sanitation. Mr. Tashjian served as Office Engineer and Construction Inspector and provided onsite documentation services and inspection services throughout the project. He oversaw the installation of pier piles, maintained daily inspection reports, filed documents, coordinated meetings and recorded minutes of meetings, filed shop drawings, and maintained quantity books. (Urban Engineers, 2010-2012)

Brooklyn Bridge Seismic Evaluation and Retrofit of Ramps and Substructure – New York, NY

New York City Department of Transportation

As a Structural Engineer, Mr. Tashjian began working on the project shortly after the LARSA Seismic Model had been completed. He was made responsible for evaluating and assessing the need for retrofit of Manhattan side ramps, foundations, and steel baseplates. He created the subsequent retrofit design for steel column baseplates (LRFD Method), and then performed the analysis and retrofit design for column foundations (LRFD Method). His responsibilities included analysis and organization of design, producing project drawings and calculations, and attending regular progress meetings with the prime consultant and client. Software used: Microstation V7, PCA Column, GROUP Analysis Software, MathCAD, Microsoft Excel. (URS Corporation, 2009-2010)

Newark Bay Bridge Rehabilitation and Seismic Retrofit – Newark, NJ

New Jersey Turnpike Authority

As a Structural Engineer, Mr. Tashjian organized and created the project schedule including the design schedule, and the preliminary construction schedule. He calculated the item list for approval by NJTA. He assisted the project manager in the writing of the proposal that won the contract, and also performed all work and drafting pertaining to the submission of inspection reports. Mr. Tashjian conducted a site inspection in UB Truck to assess the condition of the existing concrete in roadway deck. This included checking for delamination, map cracking, and secondary efflorescence. He conducted a biannual inspection of the bridge's fender system to assess the need for rehabilitation. Software Used: Microstation V8, Microsoft Access (NJTA CAPEX), Microsoft Excel, AutoCAD 2007, Microsoft Project 2007. (URS Corp, 2009-2010)

Brooklyn Bridge Ramp Rehabilitation – Brooklyn, NY

New York City Department of Transportation

Mr. Tashjian began working on the project during its final design phase. He served as a Structural Engineer and helped revise many structural drawings related to multiple aspects of the Brooklyn Bridge. Doing so



required rapid familiarization with Microstation and the American Association of State Highway and Transportation Officials Design Manual. He conducted a painting estimate that would include all steel members of the bridge's approach ramps and main span. Throughout the project, he became familiar with various bridge components, and was held responsible for meeting deadlines, and attended regular meetings to discuss the progression of his work. Mr. Tashjian performed general site inspections of all Manhattan and Brooklyn approach ramps. These Inspections included Exterior Hanging Cables and Stay Ropes. Inspections required lane closures and use of Man Lift to properly identify deteriorating bridge components. Software Used: Microstation V7, Microsoft Access (CAPEX), Microsoft Excel, Microsoft Project 2007. (URS Corp, 2008-2010)

Kevin Blake

Kevin Blake
Director

Navigant, Inc.
90 Park Avenue, 10th Floor
New York, Ny 10016



Professional History

- Director, Navigant
- Senior Director, FTI Consulting
- Manager, The Claro Group LLC
- Senior Consultant, LECG LLC
- Consultant, Arthur Andersen LLP

Education

- B.S.B.A. with a Major in Finance and a Minor in Decision Sciences, Miami University (OH).

Kevin Blake is a Director in Navigant’s Legal Technology Solutions practice as a part of the Disputes, Investigations & Economics segment and is based in New York. For over twelve years, he has provided complex data analytics and consulting services in the areas of fraud investigation, financial and commercial litigation, insurance cost recovery, and the development of financial systems. Additionally he has provided valuation, negotiation and other complex data analysis to a wide array of clients involved in litigation, coverage and regulatory disputes and other difficult situations. He has extensive experience in both structured and unstructured data, along with creating customized technology solutions in the form of applications and tools for specific needs. Specifically, he has expertise in the creation and continued alteration of secure data hosting and analytical environments, complex valuation models and other databases, detailed data reporting and analysis, improved performance of existing data systems, financial valuation and analysis, and dispute negotiation and resolution.

Areas of Expertise

Mr. Blake has worked on and managed matters that have involved companies in industries including: chemical, oil and petrochemical manufacturing, energy, pharmaceutical, agriculture, insurance, business process outsourcing, financial services, state and federal government, education, and manufacturing.

Mr. Blake has an advanced expertise within structured data and its forensic extraction, restoration, validation, analysis, and production, advanced financial modeling and analytics, visual depictions of quantitative data, and is technically advanced within a wide variety of data platforms, languages and tools (including Microsoft Office, SQL, Oracle, SAP, big data such as Hadoop and MapReduce, Pentaho, VBA, Tableau, APEX, XML, etc).

Recent Representative Experience

State Government-Sponsored Investigation

- Managed consulting services within a highly confidential investigation led by a state attorney general's office
- Managed the provision of consulting services in the successful negotiation of data provided by the party under investigation
- Led the successful investigative effort in two paths: 1) analysis of data extracted, its business use and relation to allegations by whistleblowers to the state attorney general's office, 2) technical analysis of databases extracted and retention of historical activity and use

Multi-District Commercial Litigation

- Managed consulting services within a commercial price-fixing litigation on behalf of a one of the largest domestic electronics distributors
- Managed the investigation, validation and accumulation of applicable financial data included within the scope of discovery and its production to internal valuation experts and external counsel

Multi-District Financial Litigation

- Project team leader for data analytics for a multi-district mortgage-backed security litigation on behalf of a bank holding company
- Managed the research, investigation and identification of all electronic data systems, their inclusion within the scope of discovery, and their resulting forensic extraction and retention within a secure hosted environment
- Led the extraction, validation and production of applicable electronic data systems to each individual litigation matter and related experts (plaintiffs and defendants)
- Managed the effort to work with retained experts (plaintiffs and defendants) on their receipt, understanding and analysis of the produced electronic data
- Led the additional work of internally discussing with the bank holding company on how to leverage this litigation effort towards more efficient future litigation and discovery efforts

Fraud Investigation (Financial Services)

- Project team leader for data analytics for one of the largest alleged ponzi schemes and fraud investigations in US history by an international financial services company placed under Receivership
- Led the assumed control of all financial trading operations Receivership’s decision on their potential liquidation
- Led the investigation and identification all electronic data systems (over 100 in total) and their forensic extraction for subsequent investigation, operations, and related analysis
- Supported the identification of all company-related assets and their eventual freeze, transition and valuation for the Receivership
- Assisted the interviewing of high-profile senior officers for resulting information to support future criminal and civil actions
- Supported the identification of all domestic customer-related assets, their freeze under court order, and the resulting analysis and recommendation for potential release
- Led and supported different facets of the fraud investigation involving cash tracing, financial valuation and modeling, and related financial and accounting analysis
- Led the establishment of a process with retained counsel on the identification and valuation of fraudulent transfers for each applicable customer and communication to Receivership and retained counsel for future legal action and potential recovery of assets

Fraud Investigation (Government Entity)

- Project team leader for data analytics within a fraud investigation of a multi-million dollar city government subsidy program
- Led the investigation and identification all electronic data systems and their forensic extraction for subsequent investigation, operations, and related analysis
- Led and supported different facets of the fraud investigation involving cash tracing, financial valuation and modeling, and related financial and accounting analysis
- Led and supported the development of recommendations to the entire manual and electronic disbursement process of the subsidy program in order to prevent and identify future fraudulent activity

- Led technical and financial interviews with subsidy program personnel in order to identify fraudulent behavior for analysis of electronic features of disbursement process
- Led and supported varied communications to related government entities and counsel of technical and financial findings within the fraud investigation

Financial Restatement (Telecommunications)

- Participated in an investigation of stock options backdating and SEC negotiations and compliance
- Led the development of a complex valuation model to evaluate and report the restatement of annual financial filings, analyzed individual stock option agreements and supporting documentation, and managed the communication between client, consultant and audit teams

Katelyn T. Bickham

Katelyn T. Bickham
Associate Director

Navigant Consulting, Inc.
30 S. Wacker Dr. Suite 3100
Chicago, IL 60606

Katelyn Bickham is an Associate Director in Navigant's Technology Solutions practice based in Chicago. Ms. Bickham has experience in complex data management and analysis, litigation coordination and support, project management, damages modeling, forensic investigations, regulatory advisory, claims management, statistical sampling, bankruptcy, financial services, and life sciences.

Professional Experience

✓ Managed the collection, validation, review, analysis, and production of underwriting guidelines to defend more than 80 Mortgage-Backed Security litigation actions against one of the world's largest financial institutions. Ms. Bickham worked with in-house counsel, outside counsel, and various business stakeholders within the bank to develop project scope and to identify and collect the relevant data and documents. After interviewing business subject matter experts, Ms. Bickham implemented a large-scale review of the documents and used the results to apply structured data to roughly 2 million documents. Additionally, Ms. Bickham developed an automated process to match underwriting guidelines to specific loans in the securities at issue, which allowed the bank to streamline responses to discovery requests.

✓ Supported the court-appointed Trustee under SIPA in the investigation and liquidation of Bernard L. Madoff Investment Securities, LLC. Ms. Bickham aided in financial statement reconstruction, bank statement analyses, check and wire transfer tracing, and determination of fictitious profits. She assisted counsel in drafting complaints to ensure the accurate representations of data analyses within the scope of bankruptcy law and provided customized exhibits and schedules to be used in settlement negotiations. Additionally, Ms. Bickham developed a custom matching tool to systematically search and link over 8,000 related investor accounts based on available account data and specific litigation guidelines. Her duties also included heading a claims management team.

Professional History

- Associate Director, Navigant Consulting
- Senior Consultant, FTI Consulting
- Project Manager, Wombat Financial Software

Education

- M.A. in Cognitive Neuroscience, New York University
- B.A. in Experimental Psychology, Wake Forest University

Technical Proficiencies

- Microsoft SQL Server
- Oracle
- VBA
- SharePoint
- MS Access
- Tableau
- MATLAB
- RAT-STATS, SPSS, SAS
- Relativity, Ringtail
- Visio

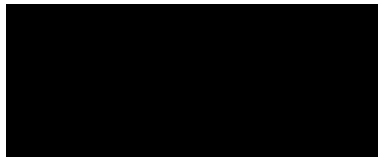
- ✓ Designed a web-based document repository that allows for flexible searching of both structured and unstructured data and dynamic data entry. She interviewed business stakeholders and IT professionals to gather requirements and integrate data from several sources and systems.
- ✓ Aided counsel in reconstructing thousands of financial account statements using accounting records from several systems for a litigation involving an investment fund engaging in potentially fraudulent actions.
- ✓ Provided litigation coordination and support services in a multi-billion dollar financial services bankruptcy litigation case. Ms. Bickham gathered the business requirements and developed a custom tracking and reporting tool to aid counsel in filing and amending thousands of complaints. Additionally, she acted as a liaison between four different financial services firms engaged by counsel and coordinated efforts to maintain an integrated litigation strategy as directed by counsel.
- ✓ Assisted several government agencies in a class-action suit alleging mismanagement of natural resources and trust accounts. Ms. Bickham constructed a versatile financial modeling tool used to calculate liability exposures for several entities with natural resources claims. She led a project team of six to ten consultants dedicated to researching and compiling regional pricing data for a variety of natural resources. Other responsibilities included ad-hoc analysis, creation of deliverables, data management, and quality control supervision.
- ✓ Assisted a large international pharmaceutical company in developing flexible scenario models to evaluate exposure to several multi-state average wholesale price investigations. Ms. Bickham constructed and maintained several distinct database environments to house state- and entity-specific transactional data repositories. Her duties included querying and modeling over 20 million transactional records in an effort to prepare inputs for the models.
- ✓ Aided outside counsel to the largest retailer in the world to analyze pharmacy claims and defend the company in litigation related to its Generic Drug Program. Oversaw the collection and normalization of over 30 structured data repositories from the company's IT department. Ms. Bickham queried a large-scale SQL Server database to aid in the development of a pricing differential model used to examine the relationships between actual retail prices and benchmark prices.



Rebecca S. Patterson

Rebecca S. Patterson
Associate Director

Navigant Consulting
90 Park Avenue, 10th Floor



Professional History

- Navigant Consulting Inc. – 2004 to 2009; June 2012 to Present
- Fordham Law School – 2011 to Present

Education

- J.D. – Loyola University Chicago School of Law, May 2003
- Certificate in Tax Law – Loyola University Chicago School of Law, May 2003
- B.S. Finance with Honors – University of Illinois at Urbana-Champaign, May 2000

Honors

- Loyola University Chicago School of Law CALI Award 2002: Law and Economics
- Loyola University Chicago School of Law CALI Award 2002: Corporate and Partnership Tax
- Loyola University Chicago School of Law CALI Award 2003: Tax Procedure and Litigation

Ms. Patterson is an Associate Director in the Legal Technology Solutions group within the Disputes & Investigations practice of Navigant Consulting in the New York office. Ms. Patterson focuses primarily on data analytics with extensive experience in large, complex dataset analysis. Ms. Patterson has performed intensive data analyses to assist clients in complex disputes and litigation, as well as performed economic damage analyses for clients. Ms. Patterson has experience in litigation and non-litigation matters including class certification issues, damage calculations, and investigations for clients in a variety of industries, including entertainment, healthcare, retail, and manufacturing.

Professional Experience

- » HEALTHCARE INSURANCE COMPANY, Large-scale data production in compliance with a series of subpoena requests to investigate out-of-network pricing methodologies. Co-managed team that extracted, validated, and produced six years of data from five claims processing systems. Performed additional financial analyses to investigate difference between submitted charges and allowed amounts by system and procedure code. Calculated potential financial impact of non-updated claim lines, priced with updated rates.
- » MAJOR MOTION PICTURE STUDIO, Extensive audit arising from a contract dispute, specifically the payment of royalties for theatrical and episodic releases over a two-year period. Co-managed review of over 100 titles in eight financial reporting systems for data integrity, accuracy, and consistency as part of the audit. Worked closely with client to ensure only relevant, requested data was released.

- » MAJOR DATA STORAGE DEVELOPER, High-profile civil and criminal litigation regarding financial reporting of stock-based compensation expenses and its effect on stock price. Performed traditional probability analyses for stock option grant dates in question. Ran various event studies on financial reporting restatement dates and analyst report publication dates to quantify the effect of these announcements on stock price. Determined value relevance of the restated expenses at issue per a study of the company under investigation and a customized peer group.
- » SOFTWARE DEVELOPERS, Participated in large-scale investigations into employee stock option pricing procedures. Reviewed internal documentation, corporate minutes and schedules, and large quantities of electronic data to examine the issue of whether stock option backdating occurred during the relevant time period.
- » MAJOR HEALTHCARE FACILITY AND AFFILIATES, Developed and performed complex analyses in SQL and Access for a major California Healthcare Provider to determine whether non-discriminatory pricing methods were used at the defendant facilities. Used publicly available data to compare defendant facilities to its peers to analyze reasonableness of charges in opposition of class certification.
- » SEMICONDUCTOR MATERIALS MANUFACTURER, Conducted intensive data analyses of approximately 30 million records to quantify the failure rate of potentially faulty drives. Analyzed multiple datasets containing shipping and warranty data, returns, customer information, and testing results. Performed statistical analyses to assess the accuracy of the failure testing process.
- » MAJOR RETAILER, Class action suit brought against a major electronics retailer by previously exempt store managers for unpaid overtime. Reviewed and analyzed wage and hour data for all members of the class. Verified and determined the accuracy of the electronic data provided by the retailer. Estimated the total overtime exposure amount. Recalculated profit-based bonuses paid to managers in order to calculate potential offset to the overtime exposure amount.
- » SAN DIEGO REAL ESTATE MANAGER, Analyzed the substantive differences in the application of the Consumer Price Index, differentiating the application of the CPI before and after the 1978 amendments were enacted. Applied conclusions to determine the present value of a long-term lease to determine an appropriate present value for potential damage calculations.