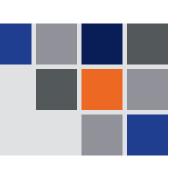
Biography:

BILL THOMAS, CPA, CFE, CFF MANAGING DIRECTOR





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Industries Construction Manufacturing Real Estate

Specialties Accounting Borrower & Lender Advisory Construction Advisory Construction Litigation Damages/Lost Profit Analysis Expert Witness Financial Advisor Forensic Accounting Fraud Investigation Fraud Risk Assessment Intellectual Property Internal Investigations Litigation Support

Solvency Opinions

William "Bill" Thomas is a CPA with more than 20 years of experience in forensic accounting and 10 years in the commercial banking industry. Bill is an experienced expert witness with a practice focus on litigation support and damages in the construction industry. His services are provided on matters that include breach of contract, lost profits, requests for equitable damages in delay and disruption cases, and fraud-related issues.

Bill consults with owners, contractors, insurers, and attorneys in the development and resolution of disputes in the construction industry. He has performed damage quantification and delay damages analysis of numerous projects involving hundreds of millions in construction costs. Bill has provided expert testimony, both in deposition and trial proceedings, in the area of contract disputes and cost accounting matters.

Although a large part of Bill's practice relates to construction claims, half of the matters Bill has been engaged on are cases consisting of consulting and testifying on economic damages in other business sectors. These matters include shareholder disputes, unjust enrichment, contract fraud and misappropriation of assets.

Prior to GlassRatner, Bill spent 4 years with multi-national consulting firms providing forensic accounting, contract audit, expert witness and litigation support to clients in the construction industry. Prior to that, he operated his own forensic CPA firm for over 12 years. Bill began his accounting career as a staff auditor with a local CPA firm in Winter Park, Florida, that specialized in the construction and real estate industry before concentrating on litigation and related matters.

Representative assignments on which Bill has worked include:

- Analysis of several claims by subcontractors on the Veterans Administration's \$500 million plus construction of an Orlando, Florida hospital facility.
- Analysis of several subcontractor job cost reports on 2 Disney World theme park expansions/renovations in Orlando, Florida.
- Analysis and rebuttal of nearly \$190 million in claims filed by the general contractor against a Toronto, Canada municipal entity.
- Analysis of many general contractor claims against the Florida Department of Transportation including expert witness services.

Bill conducts seminars to select groups on various accounting and claims topics and has been a guest speaker on claims and cost accounting at conferences held throughout the country, including presentations at the USDOT Prevent Transportation Fraud Conference and events sponsored by the Orange and Hillsborough County Bar Associations (Florida), the FDOT, and other groups.

Bill holds a Bachelor of Science Degree in Finance from Florida State University and attended graduate studies toward a master's degree in accounting at the University of Central Florida. In addition to being a CPA, Bill is a Certified Fraud Examiner ("CFE"), and Certified in Financial Forensics ("CFF").