

**IN THE MATTER OF AN ARBITRATION
UNDER THE ARBITRATION RULES OF THE INTERNATIONAL CENTRE
FOR THE SETTLEMENT OF INVESTMENT DISPUTES**

Among:

**OMEGA ENGINEERING LLC
AND
MR. OSCAR RIVERA
*CLAIMANTS***

v.

**THE REPUBLIC OF PANAMA
*RESPONDENT***

EXPERT WITNESS STATEMENT OF

GREG A. MCKINNON

25 JUNE 2018

TABLE OF CONTENTS

I.	Introduction.....	1
A.	Background and Experience:	1
B.	Purpose and Disclosure of Relationship	2
C.	Background facts	3
D.	Instruction and remuneration	4
II.	Summary of Opinions	5
III.	Explanation of Opinions – Information and Methods	7
A.	Documents Relied Upon	7
B.	Background on Contract Billings and Payments	16
C.	Outstanding Balance, Retainage and Advance Payment	17
D.	Expected Profits on Uncompleted Works	17
E.	Alternative Calculation – Termination Damages as Check to Opinion Damages.....	23
IV.	Interest Calculation	27
V.	Expert’s Declaration	28
	Appendix A – Curriculum Vitae.....	1
	Appendix B – Documents Relied Upon.....	1
	Annex 1: Calculation of Outstanding Balance by Project	2
A.	Rio Sereno.....	2
B.	Kuna Yala	6
C.	Puerto Caimito	10
D.	Mercado Publico, Colon	14
E.	Ciudad de las Artes	14
F.	Unidad Judicial la Chorrera	18
G.	Palacio Municipal, Colon.....	21
H.	Mercados Perifericos	23
	Annex 2: Calculations: Expected Cash flows on Uncompleted Work and Alternative calculation – Termination Damages	1
	Annex 3: Project Specific Analysis of Cost-to-Complete	1
A.	Rio Sereno.....	2
B.	Kuna Yala	4
C.	Puerto Caimito	6
D.	Mercado Publico, Colon	8
E.	Ciudad de las Artes	9
F.	Unidad Judicial la Chorrera	11
G.	Palacio Municipal, Colon.....	13
H.	Mercados Perifericos	15

Expert Witness Statement of Greg A. McKinnon

I. INTRODUCTION

A. Background and Experience:

1. My full name is Greg A. McKinnon of Hemming Morse, LLP. My regular business address is 2595 Ceanothus Avenue, Suite 186, Chico, California 95973, USA.
2. My expert qualifications, including my prior trial, arbitration and deposition expert testimony as well as the publications I have authored, are set forth in my *Curriculum Vitae* at Appendix A.
3. My professional background, qualifications, training and experience relevant to this matter includes:
 - a. Certified Public Accountant, licensed in the State of California, USA;
 - b. Certified Management Accountant – Institute of Management Accountants;
 - c. Certified in Financial Forensics – American Institute of CPAs;
 - d. Chartered Global Management Accountant – American Institute of CPAs;
 - e. My professional experience includes independent attest and consulting services related to government and long-term contracts in the construction and real estate development industries, among others.
 - f. My forensic and consulting related experience includes accounting, cost accounting, overhead audits, special purpose audits, quantification of allowable costs, productivity analysis, contract administration, project management, management information systems, business planning and forecasts, operational efficiency, evaluation and quantification of costs related to extra work, delay, completion and repair work, equitable adjustment and termination, economic damages analysis, fraud and forensic investigations including investigation of false claims, and tracing and diversion of funds.
 - g. Over the course of my 30-plus year career I have been involved in matters and projects as diverse as highways and bridges; rail and subways; power plants; wind and solar generating facilities; oil and gas development, processing and transmission; industrial plants; waste-water treatment facilities; water transmission and pipelines; environmental clean-up; medical facilities and hospitals; high-tech data centers, clean-rooms and campuses; schools, colleges and universities; military facilities; hospitality and gaming including casinos and

Expert Witness Statement of Greg A. McKinnon

hotels; sports stadiums; and other commercial, public and residential real estate development.

- h. I have been retained to provide forensic consulting services on behalf of public (government) and private owners as well as prime/general contractors, construction managers, subcontractors, architects and engineers, fabricators, manufacturers, suppliers, lenders and sureties.
- i. I have been retained by international and United States commercial enterprises.
- j. The project and program sizes I have worked on range from small projects of less than US\$ 1,000,000 to multi-billion-US dollar projects/programs located in the United States and internationally.

B. Purpose and Disclosure of Relationship

- 4. This report is prepared regarding the arbitration involving the following parties:
 - a. “Claimants”:
 - i. Omega Engineering LLC (“Omega US”); and
 - ii. Mr. Oscar Rivera (“Mr. Rivera”).
 - b. “Respondent”:
 - i. The Republic of Panama
- 5. I am instructed by Jones Day on behalf of its clients Omega US and Mr. Rivera (together “Omega”).
- 6. My present and past relationship with the parties, lawyers, members of the arbitral tribunal and other witnesses, persons or entities involved in the arbitration is as follows:
 - a. Parties: With regards to Omega and the Republic of Panama, I have no past relationship.
 - b. Lawyers:
 - i. With regards to Omega’s lawyers, Jones Day, I have not undertaken any prior work for the attending/participating lawyers on this matter apart from Rowan Mason, an associated lawyer in Jones Day San Francisco office. My present and prior work with Mr. Mason involves matters as described in the next paragraph.
 - ii. With regards to the Jones Day firm, I and my firm are presently retained by Jones Day on behalf of their clients on three other matters. Jones Day

Expert Witness Statement of Greg A. McKinnon

has in the past retained me and my firm on at least two other matters.

Others in my firm are presently or have in the past been retained by parties represented by Jones Day lawyers as well as by parties adverse to Jones Day lawyers. In these matters the scope of service is and was to provide forensic consulting services and expert witness services, when required.

iii. With regards to The Republic of Panama's lawyers, Shearman & Sterling LLP, I have no present or past relationship. Others in my firm are presently or have in the past been retained by parties represented by Shearman & Sterling LLP lawyers as well as by parties adverse to Shearman & Sterling LLP lawyers. In these matters the scope of service is and was to provide forensic consulting services and expert witness services, when required.

c. Arbitral Tribunal: I have no present or past relationship with any member of the Tribunal.

d. I am not aware of any present or past relationship with other witnesses and any other person or entity involved in this Arbitration.

C. Background facts

7. I am instructed that the following is the relevant background to this matter.

8. Mr. Rivera, a United States citizen, owns and controls two construction companies: Omega Engineering LLC ("Omega US"), a United States-registered, general contractor in the construction business and Panama-registered Omega Engineering Inc. ("Omega Panama").

9. The construction contracts which form the factual predicate to the present dispute were signed between, Omega US and Omega Panama ("Omega Consortium" or "Omega") and the Panamanian Government. These construction contracts concern the construction of Government works projects for medical facilities, markets, a courthouse and a municipal building.

10. The Panamanian Government agency who contracted with Omega Consortium and the project names of those construction contracts that are the subject of this dispute ("Projects") are:

a. Ministry of Health:

Expert Witness Statement of Greg A. McKinnon

- i. Rio Sereno
 - ii. Kuna Yala
 - iii. Puerto Caimito
 - b. Ministry of the Presidency – Mercado Publico de Colon
 - c. Panama’s Institute of Culture – Ciudad de las Artes
 - d. Ministry of Justice – Unidad Judicial La Chorrera
 - e. Municipality of Colon – Palacio Municipal
 - f. Municipality of Panama:
 - i. Mecado Periferico Juan Diaz
 - ii. Mecado Periferico Pacora
11. Because of the Panamanian Government’s actions, Omega Consortium was prevented from completing the projects. These actions resulted in project-specific damages related to:
- a. Unpaid progress billings also referred to as payment applications (“Pay Apps”);
 - b. Expected project profits Omega Panama would have earned upon completing the works;
 - c. Interest on sums owed.
12. Claimants also claim consequential damages because of the Panamanian Government’s actions taken against:
- a. Omega Panama
 - b. Omega US; and
 - c. Mr. Oscar Rivera

D. Instruction and remuneration

13. I am instructed to address the following matters regarding Omega Consortium’s contract specific losses and damages.
- a. Verify and calculate the outstanding balance of progress billings submitted to Panamanian Government entities including retainage;
 - b. Verify and calculate the balance of advance payments received by Omega;
 - c. Ascertain and calculate unpaid costs on works performed to date through Omega Panama’s cessation of project works plus expected profits on those costs; and

Expert Witness Statement of Greg A. McKinnon

- d. Ascertain and calculate lost expected profits Omega Panama would have earned upon completing the works.
- 14. I am further instructed to provide calculations of interest on late payment of Omega invoices by the Panamanian Government and interest on the outstanding balance of Omega invoices based on contractual provisions provided by Omega's lawyers at the following dates:
 - a. December 23, 2014; and
 - b. June 25, 2018, the date of this report.
- 15. Other instructions are referenced in the balance of this report.
- 16. Other colleagues in my firm have assisted me at my direction. I have supervised and reviewed their work to the extent necessary to form my opinions. The opinions expressed in this report are mine.
- 17. Fees received or receivable regarding work performed in this matter are at agreed hourly rates for time incurred.

II. SUMMARY OF OPINIONS

- 18. Table 1¹ summarizes my opinion of Omega's contract specific damages in this matter related to:
 - a. outstanding balance of progress billings or Pay Apps submitted to Panamanian Government entities;
 - b. the balance of retainage;
 - c. the unamortized balance of advance payments received by Omega; and
 - d. expected cash flows on uncompleted works.

¹ Currency of the Contracts was Panamanian balboas, which is a currency that is tied directly to the United States Dollar (\$). For simplicity, amounts shown in this report are shown in the USD symbol of \$.

Expert Witness Statement of Greg A. McKinnon

Table 1 – Summary of Contract Specific Damages

Contract Project	Outstanding Balance in US\$ [A]	Retention in US\$ [B]	Advance Balance in US\$ [C]	Expected Cash Flows from Uncompleted Works in US\$ [D]	TOTAL in US\$ [E=A+B-C+D]
Rio Sereno					
Kuna Yala					
Puerto Caimito					
Mercado Publico, Colon					
Ciudad de las Artes					
Unidad Judicial la Chorrera					
Palacio Municipal, Colon					
Mercados Perifericos - Juan Diaz and Pacora					
Less: Home office overhead to complete works					
TOTAL before Interest					

Source: Hemming Morse based on calculations at Annexes 1 and 2.

19. My calculations of contractual interest are summarized in Table 1A as of December 23, 2014 and Table 1B as of June 25, 2018

Table 1A – Summary of Contractual Interest – December 23, 2014

Contract Project	Late Payments	Late Redemption of CNO/CPP	Retainage	Outstanding Balance	TOTAL
Rio Sereno					
Kuna Yala					
Puerto Caimito					
Mercado Publico, Colon					
Ciudad de las Artes					
Unidad Judicial la Chorrera					
Palacio Municipal, Colon					
Mercados Perifericos - Juan Diaz and Pacora					
TOTAL					

Source: Hemming Morse calculations

Expert Witness Statement of Greg A. McKinnon

Table 1B - Summary of Contractual Interest – June 25, 2018

Contract Project	Late Payments	Late Redemption of CNO/CPP	Retainage	Outstanding Balance	TOTAL
Rio Sereno					
Kuna Yala					
Puerto Caimito					
Mercado Publico, Colon					
Ciudad de las Artes					
Unidad Judicial la Chorrera					
Palacio Municipal, Colon					
Mercados Perifericos - Juan Diaz and Pacora					
TOTAL					

Source: Hemming Morse calculations

20. The remainder of this report provides detailed explanation of the basis, methodology, and information relied upon in the formation of the opinions shown above.

III. EXPLANATION OF OPINIONS – INFORMATION AND METHODS

A. Documents Relied Upon

21. My analysis and the opinions described in this report are based on the documents and information I relied upon, particularly information from Mr. Rivera. Appendix B provides a detailed list of documents relied upon for my analysis.
22. I have assumed that the Omega documents, including Omega's Project estimates and accounting information, are true and accurate representations of the information contained therein.
23. Should further evidence become available to me for my review after this report, including through the document production process, I expressly reserve the right to amend, refine or supplement the opinions expressed in this report, including with regard to the profit margin Omega Panama would have earned on the Projects.
24. The categories of project specific documents relied upon for my analysis are as follows:

Expert Witness Statement of Greg A. McKinnon

- a. Contract and amendments;²
- b. Contract Billing and Payment Documents:
 - i. Progress billings, also referred to as “Pay Apps”;³
 - ii. Payment related documents:
 - 1. Certificates of No Objection (“CNOs”), which I am informed is a bearer promissory note regulated by Executive Order No. 1433 of December 13, 2010;⁴
 - 2. Certificates of Partial Payment (“CPPs”),⁵ which I am informed are similar to CNOs; or
 - 3. Checks.⁶
- c. Omega Panama’s company-wide financial statements as follows:
 - i. Audited financial statements for fiscal years ending December 31, 2011,⁷ 2012,⁸ 2013⁹ including the independent auditor’s unqualified opinion report.
 - ii. Excel spreadsheet of financial statements for 2014.¹⁰ I am instructed that this document is a business record from Omega Panama’s accounting system.
- d. Omega-Panama’s Job Estimate and Cost Accounting Information:
 - i. Estimate Recap Sheet and Cost Estimate by job;¹¹
 - ii. Analysis of Job Costs and Accounts Payables by Job;¹²
 - iii. Cost-to-Complete by Project for Omega’s subcontractors for each job;¹³ and

² C-0028 to C-0031, C0034, C-0042, C-0048, C-0051, C-0056, C-0106 to C-0108, C-0142 to C-0144, C-0167 to C-0171, C-0249, C-0257, C-0263, C-0266, C-0268, C-0270

³ C-0251, C-0253, C-0254, C-0259, C-0261, C-0262, C-0271, C-0284, C-0288, C-0294, C-0303, C-0306, C-0308, C-0333, C-0336, C-0344

⁴ C-0252, C-0260, C-0267

⁵ C-0286, C-0337

⁶ C-0256, C-0276

⁷ C-0311 *Estados Financieros Auditados 2011 - Omega Engineering Inc*

⁸ C-0137 *Estados Financieros Auditados 2012 - Omega Engineering Inc*

⁹ C-0135 *Estados Financieros Auditados 2013 - Omega Engineering Inc*

¹⁰ C-0138 *Financial Statements 12-31-2014 - BS SE Rev.xlsx*

¹¹ C-0319, C-0320, C-0321, C-0322, C-0323, C-0324, C-0325, C-0326

¹² C-0290, C-0330

¹³ C-0327

Expert Witness Statement of Greg A. McKinnon

iv. Estimate-to-Actual Analysis spreadsheet for each job.¹⁴

25. The following sub-sections describe Omega-Panama's financial statements, job estimate and cost accounting information listed in ¶24.b.ii.1.

(i) **Omega Panama Financial Statements**

26. I am informed by my review of Omega Panama's financial statements that they were audited by the independent auditors for the fiscal years ending December 31, 2011, 2012 and 2013. The fiscal years 2011 and 2013 were in Spanish; fiscal year 2012 was in English.

27. With the assistance of my colleague fluent in Spanish, I observe the following regarding the independent auditor's reports for these years:¹⁵

- a. The report is an unqualified opinion meaning that the financial statements for those periods were fairly presented and free of material misstatement.
- b. The accounting and auditing standards were:
 - i. International Financial Reporting Standards and International Auditing Standards for fiscal years 2011 and 2013; and
 - ii. Accounting and auditing standards of the United States of America for fiscal years 2011 and 2012.¹⁶
- c. Under both audit standards the independent auditor performs procedures to obtain sufficient and appropriate audit evidence to provide a basis for the opinion including:
 - i. Evaluation of risk of material misstatements due to fraud or error;
 - ii. Consideration of the entity's internal controls;
 - iii. Evaluation of the appropriateness of accounting policies used; and
 - iv. Evaluation of the reasonableness of accounting estimates made by management.

28. Regarding this last point, based on my experience, for a construction contractor management's estimates of contract revenues, costs-to-complete and resulting profits are critical components in the recognition of revenues and related net income reported on the financial statements. And for these years, the independent auditor confirms that Omega

¹⁴ C-0328, C-0329

¹⁵ C-0314, C-0315, C-0316

¹⁶ C-0137 *Estados Financieros Auditados 2012 – Omega Engineering Inc* for fiscal year 2012 is in English.

Expert Witness Statement of Greg A. McKinnon

Panama's financial statements were fairly presented. This indicates that the auditors found no material misstatement in management's estimates of project revenues, costs and profits including the Projects. This type of report is referred to as an "unqualified opinion".

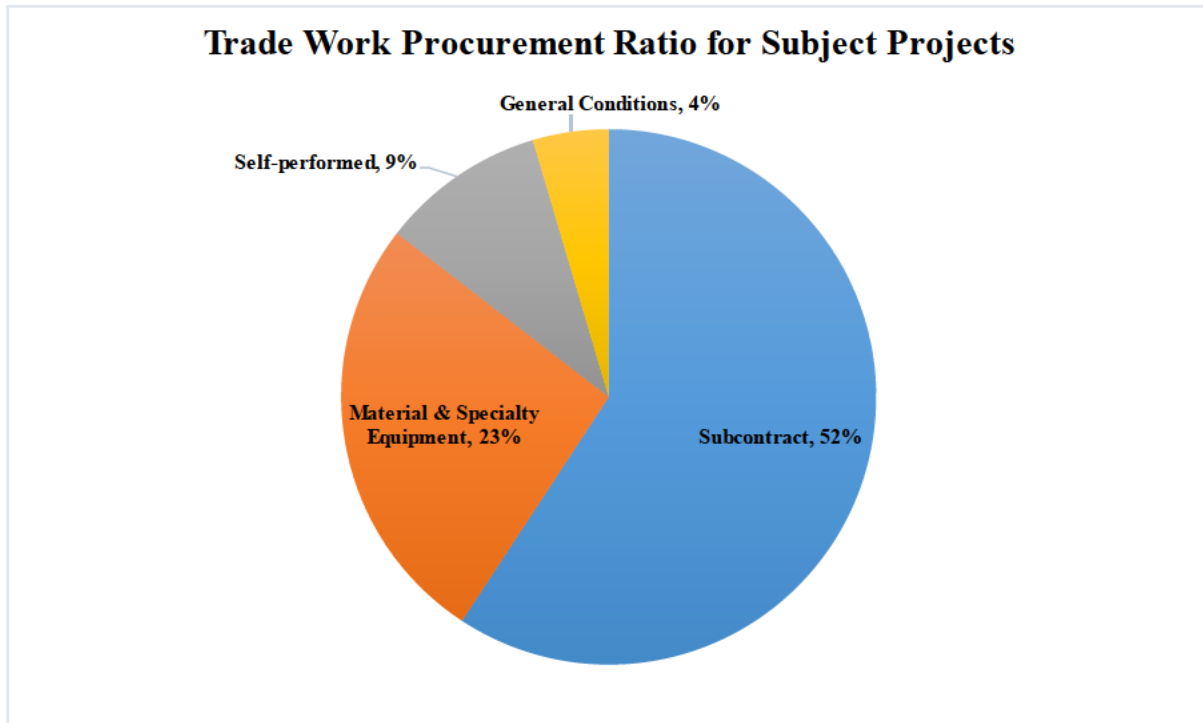
(ii) Estimate Recap Sheet and Cost Estimate

29. This document consists of:
- a. Estimate Recap Sheet, a one-page document, which appears to summarize the bid estimated cost using CSI Division Codes based on the Construction Specification Institute's master format of codes, mark-ups and ITBMS (sales tax).
 - b. Insurance/Bonds Worksheet, a one-page document, which appears to calculate insurance and bond costs based upon information from the Estimate Recap Sheet; and
 - c. Cost Estimate, a multi-page document, which presents detailed cost estimates by CSI codes.¹⁷
30. I used these documents to review and analyze Omega's original bid estimate of its expected direct costs, indirect costs, ITBMS (sales tax) and mark-up for overhead and profit.
31. My observations from the bid estimate documents are as follows:
- a. Subcontractor costs approximates 59% of Omega's trade costs;
 - b. Procured materials and specialty equipment from third-parties approximates 26% of Omega's trade costs;
 - c. Less than 10% of the work was bid as self-performed work using Omega employees and equipment;
 - d. Design costs were for the following specific projects:
 - i. Rio Sereno
 - ii. Kuna Yala
 - iii. Puerto Caimito
 - iv. Ciudad de las Artes

¹⁷ C-0319 BE P001 Rio Sereno; C-0320 BE P002 Kuna Yala; C-0321 BE P003 Puerto Caimito; C-0322 BE P004 MERCADO DE COLON; C-0323 BE P006 CUIDAD DE LAS ARTES; C-0324 BE P007 Ciudad Judicial; C-0325 BE P008 Palacio Municipal; C-0326 BE P009 & P010 Mercados Perifericos

Expert Witness Statement of Greg A. McKinnon

- e. The average mark-up for overhead and profit was approximately 32% on total costs before ITBMS (sales tax).
32. The following chart shows the trade work procurement ratio for the subject project based on information taken from the Estimate Recap Sheets.



Source: Hemming Morse based on Omega's Bid Estimate documents

33. I am informed by Mr. Rivera that the subcontracts contemplated at bid and structured during the "buy-out" process (i.e., finalization of subcontractors' and third-party suppliers' scopes of work and price resulting in signed agreements) were lump-sum subcontracts that aligned with Omega's scope of work set forth in the contract with the Panamanian Government entity.
34. Such a strategy by Omega of subcontracting most of the trade work under lump-sum agreements, rather than self-performing, shifts the risk of performance to subcontractors, thereby minimizing the downside risk of bid busts that could significantly reduce its bid mark-ups or margins.

Expert Witness Statement of Greg A. McKinnon

(iii) Analysis of Job Costs and Accounts Payables by Job

35. I was provided the “Analysis of Job Costs and Accounts Payables by Job” (“JCR”) for each project in Excel format.¹⁸ I am informed that this report was derived from Timberline, Omega Panama’s accounting system.
36. Timberline is a well-recognized construction cost accounting system. In my career, I have had and currently have ongoing matters where the construction accounting system used was Timberline.
37. The format of the JCR for the Projects included the following columns:
- a. Project Number;
 - b. Project Name;
 - c. Cost Code;
 - d. Source (i.e., AP-Accounts Payable, JC-Job Cost Entry);
 - e. Cost Code Account (a description that corresponds to the Cost Code);
 - f. Transaction Date;
 - g. Transaction Type;
 - h. Name (payee);
 - i. Transaction Description; and
 - j. Amount.
38. Since the cost code descriptions in Timberline were in Spanish, I requested and was provided an English translation of the cost code descriptions that I am informed was from Mr. Rivera.¹⁹
39. My review of the JCR transactions for all Projects identified numerous entries that reference in the Name column “Not Received”.
40. I am informed by Mr. Rivera that these were manual accounting entries associated with checks or other transactions that were not made through the accounting system. I further understand that the back-up documentation for these transactions was kept in paper files at Omega Panama’s office in Panama.

¹⁸ C-0330 JC P001 - MINSA CAPSI Rio Sereno.xlsx; JC P002 - MINSA CAPSI Kuna Yala.xlsx; JC P003 - MINSA CAPSI Puerto Caimito.xlsx; JC P004 - Mercado Publico Colon.xlsx; JC P006 - Ciudad de las Artes.xlsx; JC P007 - Unidad Judicial Chorrera.xlsx; JC P008 - Palacio Municipal de Colon.xlsx; JC P009 & P010 - Mercados Periferales.xlsx

¹⁹ C-0317 Cost Codes.xlsx

Expert Witness Statement of Greg A. McKinnon

41. I am instructed that the information contained in these reports represents a business record of the cost transactions related to Omega's work on these Projects through the date of cessation of its work.
42. My review of the JCR Project cost data shows that [REDACTED] [REDACTED] was incurred in the fiscal years ending December 31, 2012 and 2013. Therefore, these Project costs would be within the accounting periods covered by the independent auditor's unqualified opinion noted at Section III.A(i) above.
43. As for 2014, based on my scan of the cost transactions by Project as well as my analytical review of the costs month-to-month by project and by cost code, I did not observe any significant anomalies that would indicate a material error.
44. Based on the foregoing, for purposes of this calculation I consider Omega's project costs shown on the JCR as a reasonably accurate record relied upon by an expert performing similar calculations.
- (iv) **Cost-to-Complete by Project for Omega's subcontractors for each job**
45. This document is a series of tabs in an Excel spreadsheet similarly formatted to summarize the subcontracts for subcontractors on each project.²⁰ I am informed that this document was prepared by Mr. Rivera based on information from Timberline.
46. This document has the following columns that I have described to the extent necessary:
- a. Vendor, representing the vendor or subcontractor's name;
 - b. Original Contract Amount;
 - c. Approved Addenda, representing approved subcontractor change orders;
 - d. Total, representing the current subcontract price with change orders;
 - e. Earned to Date, representing the subcontractor's progress billings to date;
 - f. Paid to Date;
 - g. Balance, representing the difference between the Total current subcontract price and earned to date;
 - h. Advance Payment, representing advance payments Omega Panama made to its subcontractors, if any; and
 - i. Deducted Amortization, representing the amortization of the advance payment based on the subcontractor's progress billings.

²⁰ C-0327 *Cost to Complete by Project.xlsx*

Expert Witness Statement of Greg A. McKinnon

47. I understand from Mr. Rivera that this document was used by Omega to prepare the next document, the Estimate-to-Actual Analysis.

(v) Estimate-to-Actual Analysis

48. This document is an Excel spreadsheet that I am informed was prepared by Mr. Rivera based on information that considers subcontract prices, quotations, subcontract balances and remaining work at the date of cessation of work.²¹

49. The purpose of the analysis was to show the financial status of each project at cessation of work. This document does so by presenting Omega Panama's:

- a. bid estimate revised for change orders;
- b. its actual costs; and
- c. its estimate of cost-to-complete or estimate at-completion of the work.

50. The format of the report is broken down by the same CSI Division codes shown in the Estimate Recap Sheet described at Section III.A(i).

51. For columns grouped under the heading "Estimate Costs", the document presents a column for the project's:

- a. Original bid estimate, based on bid estimate documents described at Section III.A(i);
- b. Estimated costs related to approved change orders and/or
- c. Estimated costs related to change order requests.

52. For columns grouped under the heading "Actual Costs", the document presents the following columns:

- a. A column labeled "Job Cost", is based on information from Omega Panama's JCR (described at ¶35).
- b. A column labeled "Adjustment", I am informed refers to Omega Panama's adjustments, mostly reductions, to correct the accounting for certain entries.

Examples of adjustments included:

- i. Entries to account for ITBMS (sales tax) retained from project Pay App based on retained tax through the last paid Pay App;
- ii. Entries to account for backcharges against subcontractors;
- iii. Entries to correct duplicate entries of costs or misclassified costs; and

²¹ C-0328 ETA Analysis P-001 to P-010.xlsx

Expert Witness Statement of Greg A. McKinnon

- iv. Entries to account for credit card transactions not recorded in the accounting records.
- 53. For the columns grouped under the heading “Estimated Cost to Complete”, the document presents the following columns:
 - a. A column “To Complete” representing Omega Panama’s estimate to complete each cost line item.
 - b. I am informed by Mr. Rivera that these amounts are Omega Panama’s estimate of the cost it would have incurred to complete each project at the time of cessation of work.
 - c. Since most of the trade costs were subcontracted, the estimated cost-to-complete is informed by the Cost-to-Complete by Project document described in the immediately preceding Section III.A(iv).
 - d. The expected overhead and profit amount is as shown as the difference between total estimated cost at completion and the contract sum, adjusted by change order or change order requests.
- 54. Regarding ITBMS, I understand from my review of the contracts, Pay Apps, and accounting documents as well as information from Mr. Rivera that ITBMS, which is similar to sales tax, is added to the sales price of all goods and services in Panama at a typical rate of 7%. The ITBMS is added to Omega Panama’s invoices to the Panamanian Government entities as part of its monthly Pay Apps and Omega Panama is charged ITBMS by its third-party subcontractors and suppliers. Monthly, entities like Omega Panama file a ITBMS tax return with the Panamanian Treasury reporting the amount of ITBMS tax collected from customers and the amount of ITBMS tax paid to third party subcontractors and suppliers.
- 55. For Panamanian Government contracts, the Panamanian Government entity is required to retain from each invoice 50% of the ITBMS charged by Omega or about 3.5% ($7\% \times 50\%$), forwarding same to the Panamanian Treasury on the account of Omega.
- 56. I am further informed by Mr. Rivera that, except for Ciudad de las Artes, the Projects’ estimated cost-to-complete include the full amount of ITBMS for third-party subcontractors and suppliers, notwithstanding that Omega Panama offsets this amount against the amount that is retained by the Panamanian Government from its Pay Apps. To account for this, I am informed that Mr. Rivera reduced the estimated cost-to-

Expert Witness Statement of Greg A. McKinnon

complete for ITBMS by approximately 50% of its original estimate. The remaining 50% is associated with Omega Panama's labor and profit.

57. As noted above, self-performed labor is approximately [REDACTED] and profit margin for the Projects averaged approximately [REDACTED] or an aggregate amount subject to ITBMS for Omega Panama of approximately [REDACTED]
58. Based on the foregoing, the estimated cost-to-complete for ITBMS appears to be reasonably stated.

B. Background on Contract Billings and Payments

59. I am informed by my review of the Projects as well as information from Mr. Rivera regarding general process for the advance payment, submission of progress billings or Pay Apps, retained ITBMS (sales tax), retainage, if applicable, and payments.
60. The process steps are summarized as follows:
- a. Advance Payment: Each subject project contract provided for an advance payment to Omega ranging from [REDACTED] the original contract sum, with [REDACTED] being the most often the amount. It was to be paid prior to Omega's commencement of work on the project. A portion of the advance payment was then deducted or amortized against Omega Panama's Pay Apps. The amount of the deduction or amortization was typically at the same percentage as the original advance payment. Exceptions to this treatment are described in Annex 1 to this report.
 - b. Pay Apps were prepared by Omega and submitted to the project's Panamanian Government entity monthly. The format was based on a detailed cost break down of Omega's work by work task items or what is referred to in the construction industry as a Schedule of Values ("SOV"). The Pay App had a three-step signoff: one by Omega; one by the Panamanian Government entity representative; and finally, the Comptroller General of the Panamanian Government.
 - c. ITBMS (aka sales tax) was added to and then subtracted from the Pay App amounts based on the project's contractual provisions.
 - d. If the project's contract required retainage, it would be withheld from the Pay App.
 - e. Payment was then made based on the contractual provisions by way of:

Expert Witness Statement of Greg A. McKinnon

- i. CNO or CPP; or
- ii. Checks.

C. Outstanding Balance, Retainage and Advance Payment

61. Based on the foregoing background, the steps I took to calculate the unpaid balance are described in the following paragraphs.
62. For each Contract I prepared a spreadsheet listing the Pay Apps that I am informed were submitted to the Panamanian Government entities consisting of:
- a. Pay App No.
 - b. Progress of Work, representing the gross billing before ITBMS
 - c. ITBMS
 - d. Advance payment
 - e. Retention (as applicable)
 - f. Payments in the form of a CNO or check.
63. I calculated the outstanding balance of Pay Apps by:
- a. Summing the total progress of work submitted;
 - b. Adding and/or subtracting sales tax, based on contract provisions;
 - c. Subtracting retainage; as appropriate
 - d. Subtracting advance payment amortization based on the contractual provisions; and
 - e. Subtracting payments by the Panamanian Government entities.
64. I ascertained unpaid retainage based on information shown on the Pay Apps and/or payment related documents. This information is listed in my spreadsheet referenced at ¶62.
65. I calculated the unamortized balance of the advance payment based on information listed in my spreadsheet referenced at ¶62.
66. My calculations are summarized by Project and then described in detail at Annex 1 to this report.

D. Expected Profits on Uncompleted Works

(i) Methodology

67. My methodology for this damage item is based on a traditional lost profits calculation of:
- a. Ascertaining reasonably certain lost contract revenues; and

Expert Witness Statement of Greg A. McKinnon

- b. Ascertaining the reasonable costs avoided that would have been incurred had Omega completed the works including:
 - i. Project direct costs; and
 - ii. Home office overhead, or also known as general and administrative costs.
- 68. I have not accounted for any income tax that may apply to the expected profits on uncompleted works under the assumption that those issues would be recognized post-award and therefore are irrelevant here.
- 69. My calculations are summarized at Annex 2 and described in detail at Annex 3 to this report.
- 70. The following sub-sections generally describe the steps I took in ascertaining and then calculating this damage based on the above described methodology:
 - (ii) **Project Specific Revenues**
- 71. I calculated the contract balance for each of the Projects defined as the difference between the project's current contract price, as amended, and cumulative progress billings through cessation of work. It represents the amount of money the contractor would have received had it completed the project.
- 72. I consider that the above information provides reasonably certain lost project revenues because the subject contracts were firm fixed-price agreements. In my experience such arrangements would have a relatively low risk of the current contract price not being fully realized by the contractor. Indeed, it is more likely than not that the contract price would increase based on owner changes or other owner responsible events.
- 73. The source of each project's current contract price was in most instances based on the latest contract amendment number as described at ¶24.a. For those projects that did not have fully executed amendments by the Panamanian Government I am instructed to assume the current contract price should be as stated on those documents.
- 74. Cumulative progress billings as of the date of cessation of Omega's work were based on the last Pay App submitted by Omega Panama to the Panamanian Government entity.
- 75. I calculated the contract balance as follows:
 - Current Contract Price minus Billings to Date from ¶63.a.*
- (iii) **Avoided Project Direct Costs**
- 76. The measure of avoided project direct costs should be based on the estimated cost-to-complete the work as of the cessation date.

Expert Witness Statement of Greg A. McKinnon

77. I was provided and I considered the ETA Analysis described at Section III.A(v) that is informed by the Cost-to-Complete spreadsheet described at Section III.A(iv).
78. My consideration, review and analysis of these documents was based on procedures similar to those I have used in auditing a contractor's project cost estimates for financial reporting purposes.
79. My work in this regard for each project is presented in Annex 3 to this report.
80. My first step was to understand for each project the overall scope of Omega's work. This included:
- a. Ascertaining type of project delivery (i.e., design-build contract or bid-build);
 - b. Identifying Omega self-performed work;
 - c. Identifying work performed by subcontractors;
 - d. Identifying large equipment and/or systems;
 - e. Identifying the project's overall duration; and
 - f. Ascertaining addenda or change orders ("COs") that affected the contract time and price.
81. I did so by:
- a. Reviewing the contract and contract amendments for contract time and price;
 - b. Scanning and analytically reviewing the JCR costs transactions to identify the work performed by Omega and the work performed by a subcontractor; and
 - c. Inquiring of Mr. Rivera regarding procurement, subcontracting and any performance issues that had occurred up to the date of cessation of work.
82. Second, I analytically compared the average estimated mark-up at completion for the Projects based on Mr. Rivera's ETA Analysis of approximately [REDACTED] to the average original bid margin or mark-up on the Projects as described at ¶31 [REDACTED]. These mark-up percentages are comparable in the aggregate and indicate that there are not material differences, either higher or lower from Omega's original bid.
83. Third, I analytically compared the estimated cost-to-complete to the original bid estimate as modified by change order on a line-by-line basis identifying significant cost over-runs (often called "losses") and under-runs (often called "gains"). I inquired of Mr. Rivera regarding significant gains and losses on a project by project basis. Those items and the explanation are shown in Annex 3 to this report.

Expert Witness Statement of Greg A. McKinnon

84. Fourth, I compared the overall percent complete of the project to the percent complete of time-related costs such as:
- a. General conditions;
 - b. Insurance; and
 - c. Financing.
85. I did so to evaluate the sufficiency of estimate-to-complete for these time-related activities for the project as of the date of cessation of Omega's work since these activities would be required to continue to complete the remaining trade work covered.
86. For some Projects, as described in Annex 3, the estimate-to-complete appears insufficient. For those Projects, I inquired of and obtained information from Mr. Rivera to the effect that:
- a. At the time of the Panamanian Government's actions that are the subject of this dispute, many of the Projects contract time on the bond had expired; and
 - b. That for the Projects to continue, Omega Panama would have been entitled to an amendment to the contract price and time to extend the contract's expiration date.
87. I have been instructed to assume the foregoing given the factual and legal nature of the issues described by Mr. Rivera and that Omega's contract price would have been increased to cover any deficiency in time-related costs necessary to complete the trade work.
88. I did not perform a technical review of the Projects, such as a review of the plans and specifications, amendments, the Projects' program or schedule, observe the job site, etc., the purpose of which would be to ascertain the actual in-place status of the work, and whether the status of the work at cessation was consistent with the documents listed above and the work-to-complete from a technical perspective was reasonably reflected in Omega Panama's estimated cost-to-complete at cessation of work. Though I am familiar with conducting such a review, this type of comprehensive technical review is not within my area of expertise.
89. In sum, though the aggregate average profit mark-up for the Projects shown in the ETA Analysis is comparable to the Projects' bid estimate mark-up, taking the most conservative approach, as instructed, I am unable to confirm that the cost-to-complete estimates and related mark-ups for the Projects in the ETA Analysis would be reasonably achieved with certain exceptions.

Expert Witness Statement of Greg A. McKinnon

90. Those exceptions are for the Projects performed for the Ministry of Health (“MINSA CAPSI”) based on the following factors:
- a. All projects were for the same Government entity;
 - b. All projects were for similar construction of medical facilities;
 - c. Much of the work to complete was for specialty medical equipment, and mechanical and electrical systems performed by subcontractors.
 - d. Addendum or change orders signed by the Ministry of Health for cost escalation and extension of time appear to offset increased line item costs.
 - e. Puerto Caimito was approximately [REDACTED] on cost and [REDACTED] complete on billings; and
 - f. Puerto Caimito estimated at-completion margin based on the ETA Analysis was [REDACTED] margin or [REDACTED] mark-up.
91. I believe that Puerto Caimito provides the best available information of expected profit margin since it was near completion and the remaining trade work was subcontracted as described in Annex 3, Section C. Puerto Caimito.
92. For the Ministry of Health projects, using Puerto Caimito’s near completion estimate of cost-to-complete and at-completion mark-up results in an increase in cost-to-complete and a reduction in estimated at-completion profits for Rio Sereno and Kuna Yala as shown on the ETA Analysis.
93. For all other Projects, I believe the best information available at this time of the expected profit margins at completion for these Projects is from Omega’s audited financial statements. That is because as described ¶24.c., the independent auditor examined and obtained audit evidence to test management’s estimates of the Projects’ revenues, costs and gross profits.²²
94. The average mark-up percentage that I used in my calculations for these projects, based on information from the audited financial statements for fiscal years 2011 through 2013 was 13.4%.^{23,24}

²² C-0135, C0137, C-0138, C-0311

²³ The mark-up percentage was calculated by dividing Gross Profit, “Utilidad Bruta” in Spanish, by Cost of Construction.

²⁴ I note that the financial statements for this period include construction revenues, costs and gross profits for the Projects as well as another completed project for the Panamanian Government, Ampliacion Tocumen. The final completion revenues, costs and profits for this project are not apparent from the 2013 financial statements.

Expert Witness Statement of Greg A. McKinnon

(iv) **Avoided Home Office Overhead**

95. Regarding avoided home office (aka general and administrative) costs, my calculations are based on financial statements from Omega Panama.
96. I estimated the average monthly cost based on the financial statements and assumed the Projects would have completed in 18 months (i.e., a year-and-a-half) but-for the Panamanian Government's actions that are the subject of this matter.
97. The 18-month duration to complete the Projects but-for the Panamanian Government's actions is informed by:
- a. information regarding when work activities on the Projects began to decline due to those actions, which I understand to be in the second half of 2014 based on my review of the Pay Apps as well as information from Mr. Rivera; and
 - b. the subject project with the latest expiration date; Unidad Judicial La Chorrera, which had an expiration date of 1/31/2016.
98. In making this calculation, I considered revenues and general and administrative costs for 2011, 2012, 2013 and 2014 as follows:²⁵

	2011	2012	2013	2014
Contracts revenue				
General and administrative expenses				

Source: Hemming Morse based on referenced Omega Panama financial statements

99. I considered 2013 an indicative year given that the financial information was covered by an unqualified opinion from the independent auditor.
100. I considered 2014 even though the events that year related to the Panamanian Government's actions may have increased general and administrative costs, it was still later in time and reflective of significant construction activities on the subject project. However, I did not consider 2014 to be predictive of the but-for G&A expenses given the dispute with the Panamanian Government.

Based on the 2012 financial statements, this project's profit margin was estimated at 14.7% or 17.2% mark-up. See C-0137 page 16.

²⁵ C-0311 *Estados Financieros Auditados 2011 - Omega Engineering Inc*; C-0137 *Estados Financieros Auditados 2012 - Omega Engineering Inc*; C-0135 *Estados Financieros Auditados 2013 - Omega Engineering Inc*; C-0138 *Financial Statements 12-31-2014 - BS SE Rev.xlsx*

Expert Witness Statement of Greg A. McKinnon

101. Therefore, my calculation of avoided G&A expenses is based on the average G&A expenses for 2013 and 2014 multiplied by the estimated duration to complete the projects of 1.5 years as follows:

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

102. I consider this calculation to be conservative or having the effect of understating Omega's losses because:
- All the avoided G&A expenses in the 18-month duration are allocated to the Projects without regard to Omega Panama obtaining new work that would absorb some of these costs; and
 - The 2014 G&A costs are higher than the previous two years apparently related to issues that are the subject of this dispute.

E. Alternative Calculation – Termination Damages as Check to Opinion Damages

103. The purpose of this calculation is to provide a cross-check of my calculations above. The methodology used here is analogous to termination damages that include the following damage categories:
- Unpaid cost plus expected profits at cessation; and
 - Expected profits on uncompleted works.
104. Table 2 summarizes my calculation of Omega's contract specific damages under this methodology compared to my opinion of Omega's damages shown in Table 1. The detailed calculations under both methods are set out in Annex 2.

²⁶ C-0135 *Estados Financieros Auditados 2013 - Omega Engineering Inc*

²⁷ C-0138 *Financial Statements 12-31-2014 - BS SE Rev.xlsx*

Table 2 – Comparison of Damages Calculations

[illegible]

Source: Hemming Morse based on Annex 2.

(i) **Unpaid Cost Plus Expected Profits at Cessation**

105. For this alternative damage category, the contractor's damages are calculated based on its:
 - a. Project costs reasonably incurred through cessation of work; plus
 - b. A reasonably certain profit; and subtracting
 - c. Payments received.
106. My steps were as follows:
 - a. Each project's total costs through cessation of work are based on the JCR described at ¶24.d.ii. This section also describes my work and the basis on which I am reasonably relying on this information for this calculation.
 - b. Reasonably certain profit is based on my conclusions described at ¶91 through ¶94.
 - c. For Payments, I used total payments including advance payments as discussed at Sub-Section B. above.
107. For some projects, the amount is a negative number because the advance payment plus payments on Pay Apps exceeded the project's costs plus mark-up due to the project work being suspended (i.e., Mercado Publico, Colon) before significant costs were incurred or

Expert Witness Statement of Greg A. McKinnon

due to the fact that the project was in the design and pre-construction stage (i.e., Palacio, Colon).

(ii) **Expected Profit on Uncompleted Works**

108. For this alternative damage category, the calculation is similar to that described at Section III.D in that it is based on a traditional lost profits calculation of:

- a. Ascertaining reasonably certain lost contract revenues;
- b. Ascertaining the reasonably certain profit mark-up that would have been earned; and
- c. Ascertaining costs avoided that would have been incurred in completing the works.

109. My steps were as follows:

- a. For reasonably certain project specific revenues refer to ¶71 and ¶75.
- b. For reasonably certain profit mark-up that would have been earned, refer to ¶91 through ¶94.
- c. For home office overhead, refer to ¶95.

(iii) **Comparison of the Methodologies**

110. The two different methodologies provide similar results with the cross-check alternative producing a slightly higher amount.

111. This small difference is explained by the project's billing status.

112. For projects with no billings, like Mercado Publico, Colon, there is no difference because under both methods damages are being calculated on costs plus expected mark-up on completed and uncompleted work minus payments.

113. For projects with billings, the difference is the calculation method itself.

- a. For damages at cessation of work, billings drive my opinion of the damage calculations since billings derives from the outstanding balance at cessation. Cost and expected profit at cessation are not relevant here. Whereas in my cross-check calculation, cost-to-date at cessation of work and expected profits are relevant and billings are not.
- b. For expected profit damages, again billings are relevant in my opinion of the damages calculation of the contract balance that is then compared to the cost-to-complete. Whereas in my cross-check, the lost contract revenues are based on the

Expert Witness Statement of Greg A. McKinnon

current contract price less the value of work completed through cessation of work;
billings are not considered in this calculation.

114. The close comparability of these two different methodologies indicates the sound basis for my calculations.

IV. INTEREST CALCULATION

115. I am instructed to calculate interest based on the contractual provisions as follows:

- a. Interest on late payment of Pay Apps and delayed redemption by bank of CNOs and CPPs that were paid and/or redeemed on or before December 24, 2014;
- b. Interest on the outstanding balance of Pay Apps and unpaid retainage through December 24, 2014;
- c. Interest on late payment of Pay Apps and delayed redemption by bank of CNOs and CPPs that were paid and/or redeemed at any time before June 25, 2018; and
- d. Interest on the outstanding balance of Pay Apps and unpaid retainage through June 25, 2018, the date of this report.

116. I am instructed that the relevant provisions for the calculation of interest are as follows:

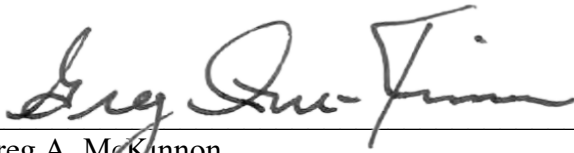
- a. THE GOVERNMENT agrees to pay THE CONTRACTOR past-due interest for delays in payment, based on the rate set forth in Article 1072-A of the Tax Code, if the delay is not attributable to the contractor, as provided in Article 79 of the Sole Text of Law 22, of June 2006.
- b. Law 22 provides: Article 79. Payment. The contracting entities must make the corresponding payments within the term established in the statement of charges and in the respective contract. If said payments are made by the contracting entity on a date subsequent to the agreed date, for reasons not attributable to the contractor, the contractor shall be entitled to payment of default interest based on the provisions of article 1072-A of the Tax Code. This also applies in the event that a contractor cannot execute the work in the agreed term due to the breach of the responsibilities of the entity stipulated in the respective contract.
- c. The Tax Code provides: Article 1072-A - The credits in favor of the National Treasury will accrue a default interest per month or fraction of a month, counted from the date in which the credit had to be paid and until its cancellation. This interest will be two (2) percentage points on the reference rate of the market annually indicated by the Superintendent of Banks. The reference rate of the market will be fixed in response to that charged by local commercial banks during the previous six (6) months in commercial bank financing.

Expert Witness Statement of Greg A. McKinnon

117. In my review of the contracts, CNOs and CPPs I did not see any information that conflicted with these instructions.
118. I have used an Excel spreadsheet to calculate applicable interest for late payments and for the outstanding balance of Pay Apps and retainage based on the foregoing provisions. My calculations are summarized in Tables 1A and 1B in Section II of this report.

V. Expert's Declaration

119. In accordance with Procedural Order No. 1,²⁸ paragraph 17, I state that I am the sole author of this report.



Greg A. McKinnon
Managing Partner

Hemming Morse, LLP
2595 Ceanothus Avenue, Suite 186
Chico, California, USA

Date June 25, 2018

²⁸ Procedural Order No. 1, dated June 9, 2017

APPENDIX A – CURRICULUM VITAE



HEMMING
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Greg A. McKinnon, CPA/CFF/CGMA, CMA

Employment & Education

2012 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Managing Partner Partner, 2012-2014
2006 – 2011	Hemming Morse, Inc. Director
1987 – 2006	Gallina LLP Partner, Consulting Services Group Senior Manager, Consulting Services Group Manager, Audit and Litigation Support Services, 1993-1995 Staff Accountant through Senior Accountant, 1987-1989
1997	Alliance Computer Technologies, Inc. Controller
1992 – 1996	R.E. Huffman Corporation CFO/General Manager, 1995-1996 CFO/Controller, 1992-1993
1989 – 1992	Ginno & Huffman Construction, Inc. Controller
1986	California State University, Chico B.S. Business Administration (Accounting)

page 1 of 8

Professional & Service Affiliations

- Certified Public Accountant, State of California, 1989
- Certified Management Accountant, 1989
- Certified in Financial Forensics, 2008
- Chartered Global Management Accountant, 2012
- American Institute of Certified Public Accountants
- Institute of Certified Management Accountants
- Institute of Management Accountants
- California Society of Certified Public Accountants
– Litigation Sections, Economic Damages Section
- Associated General Contractors of California,
Legal Advisory Committee
- American Bar Association, Forum on the
Construction Industry

San Francisco Office
180 Montgomery Street
Suite 1500
San Francisco, CA 94104
Tel: 415.836.4000
Fax: 415.777.2062

Chico Office
2595 Ceanothus Avenue
Suite 186
Chico, CA 95973
Tel: 530.879.0956
Fax: 415.777.2062



Greg A. McKinnon, CPA/CFF/CGMA, CMA

Courses Written and Presented

- *"Termination of Public Works Construction Contracts"*
(Presented with Gregory O'Dea and Amy Doyle of Longyear O'Dea & Lavra)
Public Works and HazMat Fall 2011 Study Section Conference, County Counsels' Association
October 27, 2011
- *"Federal Acquisition Regulations and Labor and Overhead Rate Examinations"*
Forensic Accounting - Construction Claims Golden Gate University, Session 4, Fall 2010
- *"Audit Techniques for Cost Plus Contracts"*
27th Annual AGC Legal Advisory Retreat Carmel Valley Ranch, October 16, 2010
- *"Best Practices in Proving Delay Claims Update in the Era of Stimulus"*
CLE International, Construction Law Conference, March 4-5, 2010
- *"Proof of Damages: Federal and State Trends"*
Construction Claims in Public Works Projects Seminar
CLE International, January 29-30, 2009
- *"Winning Strategies for the Financial Side of Your Damages Case"*
Construction Infrastructure Summit, Phoenix, Arizona, 2007
California Society of CPAs - Fresno Area Chapter, Fresno, California, 2007
Construction Section of the Fresno County Bar Association, Fresno, California, 2007
Economic Damages Section Meeting of the California Society of CPAs, Los Angeles, California, 2007
- *"Quantifying and Presenting Claims"*
AICPA National Construction Industry Conference, 2005
- *"Presenting and Defending Construction Claims in California"*
Lorman Seminars (Joint Seminar with Edward Lozowicki and Mathew Troughton of Coudert Brothers, Palo Alto), 2001-2003, 2004
- *"Value Added Services – Litigation Support"*
California CPA Education Foundation, 2003
Construction Industry Conference, 2003
- *"Financial Anatomy of a Construction Claim"*
California Society of CPA's Litigation Sections -Economic Damages Section, 2003
- *"Construction Claims in California – Claims Preparation and Analyses"*
Lorman Seminars (Joint Seminar with Eileen Diepenbrock and Gene Cheever of The Diepenbrock Law Firm), 2000, 2001- 2002, and 2003
- *"California False Claims Act"*
(Presenter with Stephen Fowler of Thelen Reid & Priest, San Francisco) Western Council of Construction Consumers, 2001
AGC of California - East Bay Area Chapter, 2003
- *"Truth or Consequences – Damages Analysis and the False Claims Act"*
AGC of California Legal Advisory Committee Annual Conference, 2002
- *"Effective Presentation of Damages Claims"*
AGC of California Legal Advisory Committee Annual Conference, 2000
- *"Evaluating Total Construction Operations – The Effort of Continuous Improvement"*
AGC/CFMA Third Annual Construction Financial Management Conference, 1999



Greg A. McKinnon, CPA/CFF/CGMA, CMA

Publications

- Author, *The Comprehensive Guide to Lost Profits and Other Commercial Damages*, Fourth Edition, published by Business Valuation Resources, LLC, Chapter 22, "Construction Claims"

Testimony

Trial

- **Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. San Diego County Water Authority**
Superior Court County of Riverside
Case No. RIC 1609196
- **Silverline Construction, Inc. v. Coyle/Reno et al. (2017)**
Superior Court Santa Clara County
Case No. 1-13-CV-256329
- **Hanson McClain, Inc., dba Hanson McClain Advisors v. Thomas Chandler and Ameriprise (2017)**
Superior Court, Sacramento County
Case No. 34-2014-00168490
- **In re: R&S St. Rose Lenders, LLC (2016)**
U.S. Bankruptcy Court, District of Nevada
Case No. 11-14973-MKN
- **Ports America Outer Harbor, LLC v. Coast Inland Constructors, Inc. (2014)**
Superior Court, Alameda County
Case No. RG10515726
- **City of Roseville v. AECOM Technology Corporation, et al. (2014)**
Superior Court, Yolo County
Case No. CV11-1282
- **Ryan Engineering, Inc. v. Lathrop Construction Associates, Inc. (2012)**
Superior Court, San Mateo County
Case No. CIV505976

Other

- **Arbitrator**
Privately appointed arbitrator in a shareholder dispute
- **Los Rios Community College District v. Carothers Construction (2012)**
Superior Court, Sacramento County
Case No. 05AS03888
- **Forrester v. Paulson (2009)**
Second Judicial District Court of the State of Nevada, County of Washoe, Case No. CV-0501436
- **Balfour Beatty-Ortiz, JV v. Metropolitan Transit System (2009)**
Superior Court, Imperial County, Case No. ECU03524
- **NV Heathorn, Inc. v. Mt. Diablo Unified School District (2009)**
Superior Court, Contra Costa County
Case No. C05-01455
- **City of Larkspur v. Jacobs Engineering Group, Inc. (2008)**
Superior Court, Marin County, Case No. CV 061094
- **Kiewit Pacific Co. v. Manufacturing Automation Solutions, Inc. (2008)**
Superior Court, Orange County, Case No. 06CC03544
- **Ameron v. Metropolitan Water District (2004)**
Superior Court, Los Angeles County
- **Riverton Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County
- **Schuff Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County



Greg A. McKinnon, CPA/CFF/CGMA, CMA

Testimony continued

Trial continued

- **Harvego Real Estate v. Auburn Valley Country Club (2003)**
Superior Court, Placer County
- **Moore v. Aerotech (2000)**
Superior Court, Sacramento County
- **A&A Mechanical v. Walsh-Pacific Construction, Salinas Union High School District (1998)**
Superior Court, Monterey County
Case Nos. 106027 & 106268

Arbitration

- **JKL Construction Services, Inc. v. URS Corporation, et al. (2015)**
American Arbitration Association
- **Ted Jacob Engineering Group, Inc., a California, USA orporation, Claimant, v. Robert Matthew, Johnson-Marshall and Partners, a Scottish Partnership, Respondent (2015)**
Dubai International Arbitration Center
DIAC Case No. 333/2012
- **Kiewit Infrastructure West Co. v. City of Redding (2015)**
Office of Administrative Hearings, Oakland, CA
Case No. A-0011-2013
- **Globalstar, Inc. v. Thales Alenia Space France (2012)**
American Arbitration Association - International Centre for Dispute Resolution
Case No. 50 132 T 00359 11
- **Precision Hotel Interiors v. Fulton Village Green (2011)**
JAMS Ref No. 1210027871
- **SF Bay Builders, Inc. v. Bay City View, LLC, et al. (2010)**
American Arbitration Association
Case No. AAA 74-110-Y/JAMS 110601
- **Vezer's Precision Industrial Contractors v. Capitol Cement Corp./Italcementi, s.p.a. (2010)**
JAMS, Washington, D.C., Case No. 1410004942
- **Boise Lodging Investors, LLC/Devcon Construction, Inc. (2008)**
American Arbitration Association, Boise, ID
Case No. 77 110 Y 0006 070 MAVI
- **Hanson McClain Retirement Network, LLC v. Karl Simmons, et al. (2007)**
American Arbitration Association, Sacramento
Case No. 74 180 Y 00030
- **Berlogar v. First American Title Insurance Co. (2007)**
American Arbitration Association, Walnut Creek
Case No. 74 1 95 00524 06
- **Granite Construction v. Department of Transportation, State of California (2005)**
Office of Administrative Hearings, State of California
- **American Bridge Co. v. Hyundai Corp., USA (2004)**
American Arbitration Association, Los Angeles
- **Birmingham Group v. 560 Haight Street LLC (2004)**
American Arbitration Association, San Francisco
- **FCI Constructors v. Department of Transportation, State of California (2004)**
Office of Administrative Hearings, State of California
- **Pemstein v. Pacific Municipal Consultants, Inc. (2003)**
American Arbitration Association, Sacramento
- **Taft & Traner v. Fruit Marketing Inc. (2003)**
American Arbitration Association, Fresno
- **Modern Continental Construction Co. v. Department of Transportation, State of California (2002)**
Office of Administrative Hearings, State of California



HEMMING
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Greg A. McKinnon, CPA/CFF/CGMA, CMA

Testimony continued

Deposition

- **Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. Metropolitan Water District of Southern California**
Superior Court County of Los Angeles, Central Civil West, Case No. BC559603
- **Shimmick Construction Company, Inc. / Obayashi Corporation, a Joint Venture v. San Diego County Water Authority**
Superior Court County of Riverside
Case No. RIC 1609196
- **Batzer Construction, Inc. v. White Oak Global Advisors, LLC and First American Title Insurance Company (2017)**
Superior Court Shasta County
Case No. 181698
- **The Irvine Company LLC v California Pacific Homes, Inc. (2017)**
Superior Court, Orange County - Civil Complex Center
Case No. 30-2012-00577644-CU-CD-CXC
- **Balfour Beatty Infrastructure Inc. v. PB&A, Inc. (2017)**
U.S. District Court Northern District of California
Case No. 3:16-cv-01152-WHO
- **Silverline Construction, Inc. v. Coyle/Reno et al. (2017)**
Superior Court Santa Clara County
Case No. 1-13-CV-256329
- **Hanson McClain, Inc., dba Hanson McClain Advisors v. Thomas Chandler and Ameriprise (2016)**
Superior Court, Sacramento County
Case No. 34-2014-00168490
- **In re: R&S St. Rose Lenders, LLC (2016)**
U.S. Bankruptcy Court, District of Nevada
Case No. 11-14973-MKN
- **Carone & Co., Inc. v. S.J. Amoroso Construction Co., Inc., Federal Insurance Company, Safeco Insurance Company of America, Pittsburg Unified School District, et al. (2016)**
Private Arbitration, No. MS4706
- **Commodity Trucking Acquisition, LLC dba Dispatch Transportation v. Sierra Silica Resources, LLC (2016)**
Superior Court, San Bernardino County
Case No. CIVDS 1416783
- **Hutton Development Co., Inc., et al. v. Savoy M. Bellavia, et al. (2015)**
Superior Court, Orange County
Case No. 30-2013-00648965-CU-BC-CJC
- **Sunvalley Solar, Inc. v. All Fortune Group, LLC (2015)**
Superior Court, Los Angeles County
Case No. NC059003
- **The Regents of the University of California v. Factory Mutual Insurance Company (2015)**
Superior Court, San Francisco County
Case No. CGC 13-534008
- **Cachil Dehe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria v. Hunt Construction Group (2015)**
Superior Court, Sacramento County
Case No. 34-2012-00117730
- **Jacobus J. Bor, et al. v. Hilbers Construction Company, et al. (2015)**
Superior Court, Sacramento County
Case No. 34-2011-00102036
- **VBI Ventures, LLC v. Harry S. Crowell, et al. (2015)**
Superior Court, Orange County
Case No. 30-2013-00648365-CU-BT-CJC

page 5 of 8

San Francisco Office
180 Montgomery Street
Suite 1500
San Francisco, CA 94104
Tel: 415.836.4000
Fax: 415.777.2062

Chico Office
2595 Ceanothus Avenue
Suite 186
Chico, CA 95973
Tel: 530.879.0956
Fax: 415.777.2062



Greg A. McKinnon, CPA/CFF/CGMA, CMA

Testimony continued

Deposition continued

- **JAMS Services, Inc. v. Audeamus dba Sebastian, et al. (2015)**
Superior Court, Fresno County
Case No. 13 CE CG 02481
- **IHG Management LLC v. Olson Real Estate Group, Inc., et al. (2015)**
Superior Court, Orange County
Case No. 30-2011-00485087
- **Kiewit Infrastructure West Co. v. City of Redding (2015)**
Office of Administrative Hearings, Oakland, CA
Case No. A-0011-2013
- **City of Roseville v. AECOM Technology Corporation, et al. (2014)**
California Superior Court, Yolo County
Case No. CV11-1282
- **Fig Tree Plaza, LLC v. Walgreen Co. (2014)**
Superior Court, Madera County
Case No. MCV058563
- **Anderson Group International v. Montoya and Market Insurance Company (2013)**
Superior Court, Inyo County
Case No. SICVCV-11-52338
- **Ameron International v. Sundt Construction, Inc., et al. (2013)**
Superior Court, San Joaquin County
Case No. 39-2009-00226920 CU
- **2900 Lakeshore Drive LLC, et al. v. The Roman-Catholic Bishop of Oakland, et al. (2013)**
Superior Court, Alameda County
Case No. RG09 481265
- **K2 Pure Solutions, Inc./DPR Construction, Inc. and Harder Mechanical Contractors, Inc. (2013)**
American Arbitration Association, San Francisco, CA
Case No. 74 100 Y 114 12 LGB
- **E&J Gallo Winery v. Toledo Engineering Co., Inc. (2013)**
US District Court, Fresno, CA
Case No. 1:11-ev-00476-LJO-GSA
- **Swank Construction, Inc. v. San Ramon Valley Unified School District (2012)**
Superior Court, Contra Costa County, CA
Case No. C10-03030
- **Webcor Builders v. Wilshire Landmark, LLC (2012)**
Superior Court, Los Angeles County
Case No. BC 365315
- **Ryan Engineering, Inc. v. Lathrop Construction Associates, Inc. (2012)**
Superior Court, San Mateo County
Case No. CIV505976
- **Curtner Homes LP v. City of Palo Alto (2012)**
Superior Court, Santa Clara County
Case No. 110CV170151
- **Vieste LLC v. Hill Redwood Development, Ltd., et al. (2011)**
US District Court, San Francisco, CA
Case No. C09-04024 JSW
- **Granite Rock Company dba Pavex Construction v. Griffin Soil (2011)**
Superior Court, San Benito County
Case No. CU-10-00042
- **Ortiz Enterprises Incorporated, a California corporation v. City of Long Beach, a municipal corporation, acting by and through its Board of Harbor Commissioners (2011)**
Superior Court, Los Angeles County
Case No. BC417867
- **WF Hayward Co., Inc. v. Clark & Sullivan Builders, Inc. (2010)**
Superior Court, Stanislaus County
Case No. 623288



Greg A. McKinnon, CPA/CFF/CGMA, CMA

Testimony continued

Deposition continued

- **SF Bay Builders, Inc. v. Bay City View, LLC, et al. (2010)**
American Arbitration Association
Case No. AAA 74-110-Y/JAMS 110601
- **Amador Gonzalez-Guzman, et al. v. Pompilio Ortiz, dba Pompilio Excavating And Grading, et al. (2010)**
Superior Court, Butte County, Case No. 146418
- **Ghilotti Brothers, Inc. v. Monahan Pacific Construction Corporation, et al. (2010)**
Superior Court, Marin County
Case No. CV 060168
- **Los Rios Community College District v. Carothers Construction (2010)**
Superior Court, Sacramento County
Case No. 05AS03888
- **In re Dunmore Homes, LLC, debtor Travelers Casualty and Surety Company of America v. Sidney B. Dunmore, et al. (2010)**
U.S. Bankruptcy Court, Adv. No. 09-2030B
- **Precision Hotel Interiors v. Fulton Village Green (2009)**
Arbitration - JAMS REF NO: 1210027871
- **CL Wills, Inc. v. Commercial Metals Company Steel Fabricators, Inc. (2009)**
Superior Court, Fresno County
Case No. 06 CE CG 03438
- **High Valley Development, LLC v. Jeff Codega Planning & Design, Inc. (2008)**
Second Judicial District Court of the State of Nevada, County of Washoe, Case No. CV07-02433
- **Cirimele Electric Works, Inc. v. FCI/PAVEX, JV (2008)**
Superior Court, Santa Clara County
Case No. 107CV086112
- **Balfour Beatty-Ortiz, JV v. Metropolitan Transit System (2008)**
Superior Court, Imperial County, Case No. ECU03524
- **Maclyn Morris, Inc. v. Pacific Dream Investment LLC, et al. (2008)**
Superior Court, Santa Clara County
Case No. 1-07-CV-080304
- **N.V. Heathorn, Inc. v. Mt. Diablo Unified School District (2008)**
Superior Court, Contra Costa County
Case No. C05-01455
- **Boise Lodging Investors, LLC/Devcon Construction, Inc. (2008)**
American Arbitration Association, Boise, ID
Case No. 77 110 Y 0006 070 MAVI
- **McGuire & Hester v. City of San Jose (2008)**
Superior Court, Alameda County
Case No. RG06280788
- **Kiewit Pacific Co. v. Manufacturing Automation Solutions, Inc. (2008)**
Superior Court, Orange County, Case No. 06CC03544
- **City of Larkspur v. Jacobs Engineering Group, Inc. (2007)**
Superior Court, Marin County, Case No. CV 061094
- **Sierra Blanca Constructors, JV v. URS Corporation (2007)**
American Arbitration Association, San Francisco
Case No. 74-181-Y-492-06 (HLT)
- **Aderholt Specialty Co., Inc. v. West Bay Builders (2007)**
Superior Court, San Joaquin County
Case No. CV 026649



Greg A. McKinnon, CPA/CFF/CGMA, CMA

Testimony continued

Deposition continued

- **Pajaro Valley Unified School District v. Dilbeck & Son, et al. (2007)**
Superior Court, Monterey County
Case No. CV 058665
- **Hanson McClain Retirement Network, LLC v. Karl Simmons, et al. (2007)**
American Arbitration Association, Sacramento
Case No. 74 180 Y 00030
- **Davis v. Lindstrom Construction, Inc. (2006)**
Superior Court, Sonoma County, Case No. 231269
- **Farwest Insulation Contracting v. Fru-Con Construction Corp. (2006)**
Superior Court, Orange County, Case No. 05CC10074
- **CD&R Oil v. Redwood Oil/Texaco (2006)**
Superior Court, San Joaquin County
- **Grenhill International, Inc. v. Finton Associates, Inc. (2006)**
American Arbitration Association, Los Angeles
- **American Bridge Co. v. Hyundai Corp., USA (2004)**
American Arbitration Association, Los Angeles
- **Ameron v. Metropolitan Water District (2004)**
Superior Court, Los Angeles County
- **Berger Brothers, Inc. v. Peck/Jones - OC America, JV (2004)**
- **Cal State Steel Corp v. J.A. Jones Construction Co. (2004)**
Superior Court, Los Angeles County
- **FCI Constructors v. Department of Transportation, State of California (2004)**
Office of Administrative Hearings, State of California
- **Hamilton Field Associates v. Klienfelder, et al. (2004)**
Superior Court, Marin County
- **Riverton Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County
- **Schuff Steel Company v. Peck/Jones - OC America, JV (2004)**
Superior Court, Los Angeles County
- **Spotlight Dance Studio v. 646 North Market (2004)**
Superior Court, Sacramento County
- **Blasing Construction, Inc. v. Anagnostu (2003)**
Superior Court, San Mateo County
- **Dell Merk (Uprite) v. Franzia (Bobcat Central) (2003)**
Superior Court, San Joaquin County
- **Harvego Real Estate v. Auburn Valley Country Club (2003)**
Superior Court, Placer County
- **Modern Continental Construction Co. v. Department of Transportation, State of California (2002)**
Office of Administrative Hearings, State of California
- **Rio Linda Water District v. Boyle Engineering (2002)**
Superior Court, Sacramento County
- **Frontier Enterprises v. Rinehart Oil (1999)**
Superior Court, Sacramento County
- **A&A Mechanical v. Walsh-Pacific Construction, Salinas Union High School District (1998)**
Superior Court, Monterey County
Case Nos. 106027 & 106268

APPENDIX B – DOCUMENTS RELIED UPON

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	11 2013-02-21 Addenda No2 (Minsa RS).pdf	C-0169	1,907.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	20 2013-08-13 Addenda No3 (Minsa RS).pdf	C-0170	315.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	28 2014-11-17 Addenda No4 (Minsa RS).pdf	C-0249	388.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	3 2011-09-22 Contract 077-2011 (Minsa RS).pdf	C-0028	1,746.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	33 2015-06-30 Assignment of Account Receivable.pdf	C-0250	290.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	38 Application for Payment - 003- Rio Sereno.PDF	C-0251	963.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	39 Application for Payment - 013 - .PDF	C-0251	376.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	4 2011-09-23 Addenda No1 (Minsa RS).pdf	C-0142	1,706.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	40 Application for Payment - 007 - Rio Sereno.PDF	C-0251	1,102.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	41 Application for Payment - 013- Rio Sereno.PDF	C-0251	66.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	42 Application for Payment - 015 - Rio Sereno.PDF	C-0251	66.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	43 Application for Payment -014 - Rio Sereno.PDF	C-0251	377.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	44 Application for Payment -014 -Rio Sereno.PDF	C-0251	66.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	45 Application for Payment -016-Rio Sereno.PDF	C-0251	66.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	46 Application for Payment -017- Rio Sereno.PDF	C-0251	66.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	47 Application for Payment No. 13 Rio Sereno.PDF	C-0251	376.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	48 CNO-001-Rio Sereno (2).PDF	C-0252	1,050.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	49 CNO-002-Rio Sereno.PDF	C-0252	277.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	5 2011-10-27 Notice to Proceed 077-2011 (Minsa RS).pdf	C-0145	200.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	50 CNO-003-Rio Sereno.PDF	C-0252	1,472.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	51 CNO-004 Rio Sereno.PDF	C-0252	1,597.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	52 CNO-005-Rio Sereno.PDF	C-0252	1,512.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	53 CNO-006 Rio Sereno.PDF	C-0252	1,796.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	54 CNO-007- Rio Sereno.PDF	C-0252	1,003.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	55 CNO-008-Rio Sereno.PDF	C-0252	292.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	56 CNO-009 Rio Sereno.PDF	C-0252	1,505.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	57 CNO-010-Rio Sereno.PDF	C-0252	1,505.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	58 CNO-011-Rio Sereno.PDF	C-0252	1,515.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	59 CNO-012-Rio Sereno.PDF	C-0252	1,268.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	60 CNO-014-Rio Sereno.PDF	C-0252	804.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	61 CNO-015-Rio Sereno.PDF	C-0252	743.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	62 CNO-016-Rio Sereno(Contract 85).PDF	C-0267	879.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	63 CNO-017-Rio Sereno (Contract 85).PDF	C-0267	879.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	64 CNO-018-Rio Sereno(Contract 85).PDF	C-0267	883.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	65 CNO-019-Rio Sereno (Contract 85).PDF	C-0267	872.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	66 Invoice - Application for Payment - 013 - Rio Sereno.PDF	C-0253	297.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	67 Invoice - Application for Payment No. 12 - Rio Sereno.PDF	C-0254	171.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	RS-Pay App #15.pdf	C-0255	4,122.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	RS-Pay App #16.pdf	C-0255	4,897.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	RS-Pay App #17.pdf	C-0255	3,530.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\	Thumbs.db	xxxx	18.5	Data Base File
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	2011-09-23 Addenda No1 (Minsa RS) - merged.pdf	C-0142	1,894.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	2011-09-26 Contract 077-2011 (Minsa RS) - merged.pdf	C-0028	2,648.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	2011-10-27 Notice to Proceed 077-2011 (Minsa RS) - merged.pdf	C-0145	300.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	2013-02-21 Addenda No2 Minsa RS - merged.pdf	C-0169	2,076.2	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	2013-08-13 Addenda No3 (Minsa RS) - merged.pdf	C-0170	498.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	2014-11-17 Addenda No4 (Minsa RS) - merged.pdf	C-0249	518.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	Adenda No 4 Rio Sereno (Extras por Javier Diaz).pdf	C-0106	5,710.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	Adenda No 5 Puerto Caimito (Extras Firmada por Francisco Terrientes) - ERROR RS.pdf	C-0257	1,045.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P001 CAPSi Rio Sereno\Contract (translated by hand)\	Adenda No 5 Rio Sereno (Extras por Francisco Terrientes).pdf	C-0257	1,045.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	28 2014-05-07 Addenda No. 3 to Contract 083-2011 [154419].PDF	C-0107	959.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	39 Omega Last Paid and Unpaid Requisitions [96956].PDF	C-0258	4,360.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	40 Applicatin for Payment - 013 -Kuna Yala.PDF	C-0259	456.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	41 Application for Payment - 014- Kuna Yala.PDF	C-0259	476.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	42 Application for Payment - 002 - Kuna Yalas.PDF	C-0259	258.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	43 Application for Payment - 005 - Kuna Yala.PDF	C-0259	477.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	44 Application for Payment - 009 - Kuna Yala.PDF	C-0259	431.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	45 Application for Payment - 010 - Kuna Yala.PDF	C-0259	444.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	46 Application for Payment - 011- Kuna Yala.PDF	C-0259	462.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	47 Application for Payment - 019 - Kuna Yala.PDF	C-0259	523.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	48 Application for Payment - 021 -Kuna Yala (2).PDF	C-0259	2,004.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	49 Application for Payment - 021 -Kuna Yala.PDF	C-0259	398.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	50 Application for Payment - 021- Kuna Yala.PDF	C-0259	398.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	51 Application for Payment -017- Kuna Yala.PDF	C-0259	2,150.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	52 Application for Payment -023 - Kuna Yala.PDF	C-0259	497.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	53 CNO-001-Kuna Yala.pdf	C-0260	669.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	54 CNO-002-Kuna Yala.pdf	C-0260	1,401.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	55 CNO-003-Kuna Yala.PDF	C-0260	1,378.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	56 CNO-004-Kuna Yala.PDF	C-0260	204.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	57 CNO-005 Kuna Yala.PDF	C-0260	197.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	58CNO-006-Kuna Yala.PDF	C-0260	1,498.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	59 CNO-007-Kuna Yala.PDF	C-0260	1,421.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	6 2011-09-22 Contract 083-2011 (Minsa KY).pdf	C-0030	1,735.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	60 CNO-008-Kuna Yala.PDF	C-0260	1,345.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	61 CNO-009-Kuna Yala.PDF	C-0260	1,366.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	62 CNO-010-Kuna Yala.PDF	C-0260	1,358.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	63 CNO-011-Kuna Yala.PDF	C-0260	940.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	64 CNO-012-Kuna Yala.PDF	C-0260	860.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	65 CNO-013-Kuna Yala.PDF	C-0260	4,062.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	66 CNO-014-Kuna Yala.PDF	C-0260	4,042.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	67 CNO-019-Kuna Yala.PDF	C-0260	767.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	68 CNO-020 Kuna Yala.PDF	C-0260	758.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	69 CNO-022-Kuna Yala.PDF	C-0260	690.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	7 2011-09-23 Addenda No1 (Minsa KY).pdf	C-0143	211.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	70 CNO-023-Kuna Yala.PDF	C-0260	718.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	71 CNO-024-Kuna Yala.PDF	C-0260	705.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	72 Invoice Payment Application - 010 - Kuna Yala.PDF	C-0261	155.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	73 Payment Application - 005- Kuna Yala.PDF	C-0262	447.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	74 Payment Application - 007 - Kuna Yala.PDF	C-0262	435.6	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	75 Payment Application -003- Kuna Yala.PDF	C-0262	481.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	8 2011-10-27 Notice to Proceed (Minsa KY).pdf	C-0146	203.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	9 2013-00-00 Addenda No2 (Minsa KY) (unsigned).pdf	xxxx	307.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	KY-Pay App #20.pdf	C-0264	1,296.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\	KY-Pay App #24.pdf	C-0265	4,015.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	2011-09-22 Contract 083-2011 (Minsa KY) - merged.pdf	C-0030	2,619.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	2011-09-23 Addenda No1 (Minsa KY) - merged.pdf	C-0143	393.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	2011-10-27 Notice to Proceed (Minsa KY) - merged.pdf	C-0146	305.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	2013-00-00 Addenda No2 Minsa KY - EnglishT.pdf	C-0263	129.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	2014-05-07 Addenda No. 3 to Contract 083-2011 [154419] - merged.PDF	C-0107	1,190.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	Adenda No 4 Kuna Yala.pdf	C-0266	282.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P002 CAPSi Kuna Yala\Contract (translated by hand)\	KY-Change Order #4.pdf	C-0266	283.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	10 2011-09-22 Contract 085-2011 (Minsa PC).pdf	C-0031	1,705.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	11 2011-09-23 Addenda No1 085-2011 (Minsa PC).pdf	C-0144	1,599.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	12 2011-10-27 Notice to Proceed 085-2011 (Minsa PC).pdf	C-0147	204.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	15 2012-06-06 CNO-002-Puerto Caimito.PDF	C-0267	1,506.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	16 2013-02-22 Addenda No2 085-2011 (Minsa PC) (signed) [73982].PDF	C-0268	1,956.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	17 2013-00-00 Addenda No2 085-2011 (Minsa PC) (unsigned).pdf	xxxx	307.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	19 2013-04-01 CNO-008-Puerto Caimito (2).PDF	C-0267	1,174.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	2013-01-25 Estudio Desarrollo de Planos Construcccion [153050].pdf	C-0269	3,387.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	2013-07-19 Estudio Desarrollo de Planos Construcccion [74017].pdf	C-0157	448.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	23 2013-08-02 Addenda No3 085-2011 (Minsa PC).pdf	C-0108	1,843.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	26 2014 Addenda No. 5 to Contract 085-2011 [25408].PDF	C-0270	1,050.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	3 0000-00-00 Estudio Desarrollo de Planos Construcccion [74017].pdf	C-0157	448.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	30 2014-05-07 Addenda No. 4 to Contract 085-2011 [154424].PDF	C-0171	880.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	38 Application for Payment - 020 - Puerto Caimito.XLSX	C-0271	135.9	Microsoft Excel Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	39Application for Payment - 002 - Puerto Caimito.PDF	C-0271	264.6	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	4 0000-00-00 Estudio, Desarrollo de Planos, Construccion [153050].pdf	C-0157	3,387.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	40Application for Payment - 004- Puerto Caimito.PDF	C-0271	423.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	41 Application for Payment - 005 -Puerto Caimito.XLS	C-0271	2,045.0	Microsoft Excel 97-2003 Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	42 Application for Payment - 006- Puerto Caimito .PDF	C-0271	514.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	43 Application for Payment - 007 - Puerto Caimito.PDF	C-0271	3,827.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	44 Application for Payment - 011 - Puerto Caimito.PDF	C-0271	704.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	45 Application for Payment - 015 - Puerto Sereno .PDF	C-0271	66.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	46 Application for Payment - 016-Puerto Caimito.PDF	C-0271	764.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	47 Application for Payment - 020- Puerto Caimito.XLSX	C-0271	391.3	Microsoft Excel Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	48 Application for Payment - 024 - Puerto Caimito XLSX	C-0271	220.7	Microsoft Excel Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	49 Application for Payment - 025 - Puerto Caimito XLSX	C-0271	109.7	Microsoft Excel Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	5 0000-00-00 Estudio, Desarrollo de Planos, Construccion [155393].pdf	C-0157	448.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	50 Application for Payment - 026 - Puerto Caimito .XLSX	C-0271	129.7	Microsoft Excel Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	51 Application for Payment -004-Puerto Caimito.XLS	C-0271	2,045.5	Microsoft Excel 97-2003 Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	52 Application for Payment -009 - Puerto Caimito.PDF	C-0271	686.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	53 Application for Payment -010- Puerto Caimito.PDF	C-0271	668.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	54 Application for Payment -014-Puerto Caimito.PDF	C-0271	796.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	55 Application for Payment -015- Puerto Caimito.PDF	C-0271	683.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	56 Application for Payment 017-018-Puerto Caimito.XLS	C-0271	333.5	Microsoft Excel 97-2003 Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	57 Application for Payment -019-Puerto Caimito.PDF	C-0271	889.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	58 Application for Payment 021 - Puerto Caimito.XLSX	C-0271	109.1	Microsoft Excel Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	59 Application for Payment -021-Puerto Caimito.PDF	C-0271	2,569.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	6 2011-01-17 Omega Exposicion General y Sustento [154496].pdf	C-0272	635.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	60 Application for Payment 23 Puerto Caimito.XLSX	C-0271	109.0	Microsoft Excel Worksheet

Omega Engineering - G McKinnon Documents				
\Omega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	61 Application for Payment -085- Puerto Caimito.PDF	C-0271	751.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	62 Application for Payment No. 19 .XLS	C-0271	200.0	Microsoft Excel 97-2003 Worksheet
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	63 CNO-001-Puerto Caimito.PDF	C-0267	1,070.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	64 CNO-003-Puerto Caimito.PDF	C-0267	1,336.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	65 CNO-005-Puerto Caimito.PDF	C-0267	1,117.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	66 CNO-006-Puerto Caimito.PDF	C-0267	1,338.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	67 CNO-007-Puerto Caimito.PDF	C-0267	1,566.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	68 CNO-008-Puerto Caimito.PDF	C-0267	1,018.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	69 CNO-010-Puerto Caimito.PDF	C-0267	260.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	70 CNO-011-Puerto Caimito.PDF	C-0267	900.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	71 CNO-012-Puerto Caimito.PDF	C-0267	895.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	72 CNO-013-Puerto Caimito.PDF	C-0267	900.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	73 CNO-014-Puerto Caimito.PDF	C-0267	252.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	74 CNO-015-Puerto Caimito.PDF	C-0267	252.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	75 CNO-017-Puerto Caimito.PDF	C-0267	879.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	76 CNO-019-Puerto Caimito.PDF	C-0267	872.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	77 Invoice - 019 - Puerto Caimito.PDF	C-0273	152.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	PC-Pay App #20.pdf	C-0271	3,082.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	PC-Pay App #21.pdf	C-0271	2,572.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\	PC-Pay App #22.pdf	C-0271	2,312.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\Contract (translated by hand)\	2011-09-22 Contract 085-2011 (Minsa PC) - merged.pdf	C-0031	2,612.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\Contract (translated by hand)\	2011-09-23 Addenda No1 085-2011 (Minsa PC) - merged.pdf	C-0144	1,787.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\Contract (translated by hand)\	2011-10-27 Notice to Proceed 085-2011 (Minsa PC) - merged.pdf	C-0147	307.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\Contract (translated by hand)\	2013-00-00 Addenda No2 085-2011 Minsa PC unsigned - English.pdf	xxxx	129.5	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\Contract (translated by hand)\	2013-08-02 Addenda No3 085-2011 (Minsa PC) - merged.pdf	C-0108	2,019.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P003 CAPSi Puerto Caimito\Contract (translated by hand)\	Adenda No 4 Puerto Caimito (Extras Firmada por Javier Gonzalez).pdf	C-0171	876.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	14 2012-06-26 RFI #6.pdf	C-0275	478.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	15 2012-08-17 Contract 043-2012 (Ministerio Presidencia MPC).pdf	C-0034	18,010.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	16 2012-09-07 Notice to Proceed (Ministerio Presidencia MPC).pdf	C-0148	223.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	19 Check Mercado Colon.PDF	C-0276	135.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	22 2014-00-00 Adenda No 1 al Contrato 043-2012 (not signed).pdf	C-0277	1,515.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	23 2014-05-05 Endoso Extension Vigencia Fianza Cumplimiento - Poliza 86B63650-87B50611.pdf	C-0278	251.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	24 Application for Payment -03- Mercado Municipal.PDF	C-0279	1,967.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	5 2012-02-28 Solicitud de Informacion [431].pdf	C-0280	256.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	6 2012-02-28 RFI #1.pdf	C-0281	239.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	7 2012-02-29 RFI #2.pdf	C-0282	242.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	8 2012-03-19 RFI #3.pdf	C-0283	366.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\	Thumbs.db	xxxx	28.5	Data Base File
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\Contract (translated by hand)\	2012-08-17 Contract 043-2012 (Ministerio Presidencia MPC) - merged.pdf	C-0034	18,560.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\Contract (translated by hand)\	2012-09-07 Notice to Proceed (Ministerio Presidencia MPC) - merged.pdf	C-0148	375.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P004 Mercado Publico Colon\Contract (translated by hand)\	2014-00-00 Adenda No 1 al Contrato 043-2012 (not signed) - merged.pdf	C-0277	1,665.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	1 2012-07-06 Contrato 093-12.pdf	C-0042	985.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	29 Application for Payment - 002 - Ciudad de las Artes.PDF	C-0284	951.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	3 2013-04-16 Adenda 1 to Contract 093-12.pdf	C-0167	2,111.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	30 Application for Payment -004- Ciudad de las Artes.PDF	C-0284	1,049.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	31 Application for Payment - 012 - Ciudad de las Artes.PDF	C-0284	3,532.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	32 Application for Payment - 013- Ciudad de las Artes.PDF	C-0284	743.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	33 Application for Payment - 014 - Ciudad de las Artes.PDF	C-0284	2,308.5	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	34 Application for Payment - 015- Ciudad de las Artes.PDF	C-0284	2,629.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	35 Application for Payment - 019 - Ciudad de las Artes.PDF	C-0284	2,692.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	36 Application for Payment -003 - Ciudad de las Artes.PDF	C-0284	1,071.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	37 Application for Payment -009 - Ciudad de las Artes.PDF	C-0284	2,898.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	38 Collection Request -014-Ciudad de las Artes.PDF	C-0285	603.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	39 Collection Request -015-Ciudad de las Artes.PDF	C-0285	897.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	4 2013-04-22 Order to Proceed for Contract 093-12.pdf	C-0150	310.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	40 Collection Request -017-Ciudad de las Artes.PDF	C-0285	790.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	41 CPP - 001 - Ciudad de las Artes.PDF	C-0286	757.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	42 CPP - 003 Ciudad de las Artes.PDF	C-0286	366.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	43 CPP - 004- Ciudad de las Artes.PDF	C-0286	1,407.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	44 CPP - 006 - Ciudad de las Artes.PDF	C-0286	1,137.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	45 CPP - 007 - Ciudad de las Artes.PDF	C-0286	1,445.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	46 CPP - 011 - Ciudad de las Artes.PDF	C-0286	1,216.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	47 CPP-001 -Ciudad de las Artes.pdf	C-0286	1,134.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	48 CPP-001(a)-Ciudad de las Artes.pdf	C-0286	690.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	49 CPP-002 -Ciudad de las Artes.pdf	C-0286	1,237.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	50 CPP-003 -Ciudad de las Artes.pdf	C-0286	366.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	51 CPP-005-Ciudad de las Artes.pdf	C-0286	1,161.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	52 CPP-006 -Ciudad de las Artes.pdf	C-0286	1,136.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	53 CPP-008 -Ciudad de las Artes.pdf	C-0286	1,222.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	54 CPP-009 -Ciudad de las Artes.pdf	C-0286	1,199.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	55 CPP-010-Ciudad de las Artes.pdf	C-0286	1,367.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	56 Invoice -017- Ciudad de las Artes.PDF	C-0287	790.1	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	57 Invoice Avance de Obra - 001 - Ciudad de las Artes.PDF	C-0287	897.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	58 Invoice Avance de Obra - 017 - Ciudad de las Artes.PDF	C-0287	790.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	59 Invoice Avance de Obra - 018 - Ciudad de las Artes.PDF	C-0287	571.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	60 Payment Application - 009 - Ciudad de las Artes .PDF	C-0288	61.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	ARCO's Contract.pdf	C-0289	4,037.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	INAC's Response to POC 06-01.pdf	C-0073	937.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	JC P006 - Estimate to Actual Analysis (Omega).pdf	C-0290	121.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	POC 06-01 Economic Proposal.pdf	C-0291	810.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\	POC 06-01 Proposal Letter.pdf	C-0292	248.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\Contract (translated by hand)\	2012-07-06 Contrato 093-12 - merged.pdf	C-0042	1,316.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\Contract (translated by hand)\	2013-04-16 Adenda 1 to Contract No. 093 - merged.pdf	C-0167	2,295.3	Adobe Acrobat Document
Client Documents by Contract (with translations)\P005-Ciudad de las Artes\Contract (translated by hand)\	2013-04-22 Order to Proceed Contract No. 093 - merged.pdf	C-0150	439.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	1 0000-00-00 Memorial Explicativo Adenda No. 3 [30689].pdf	C-0293	3,153.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	2 2012-11-22 Contract 150-2012.pdf	C-0048	146.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	25 2015-09-29 Queja Oscar Rivera.pdf	C-0223	2,936.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	27 Account - 2- Unidad Judicial.PDF	C-0295	6,739.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	28 Account - 03- Unidad Judicial.PDF	C-0296	6,810.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	29 Account - 10 - Unidad Judicial.PDF	C-0297	6,798.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	3 2013-01-15 Order to Proceed [24].PDF	C-0302	99.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	30 Account -03 - Unidad Judicial.PDF	C-0296	6,810.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	31 Account 04- Unidad Judicial.PDF	C-0299	6,827.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	32 Account -04 Unidad Judicial.PDF	C-0299	6,827.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	33 Account -005- La Chorrera.PDF	C-0301	6,844.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	34 Application for Payment 011 - Unidad Judicial.PDF	C-0303	11,852.9	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	35 Collection Request - 007- Unidad Judicial.PDF	C-0304	6,819.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	36 Collection Request - 011- Unidad Judicial.PDF	C-0304	11,678.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	37 Collection Request (Gestion de Cobro) - 07 - Unidad Judicial.PDF	C-0304	214.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	38 Collection Request -09 - Unidad Judicial.PDF	C-0304	6,510.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	39 Collection Request -012- Unidad Judicial.PDF	C-0304	6,924.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	40 Collection Request Advance Payment.PDF	C-0304	286.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	41 Collection Request No -08 - Unidad Judicial.PDF	C-0304	6,706.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	42 Collection Request No. 06 - Unidad Judicial .PDF	C-0304	6,663.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	6 2013-11-14 Addenda No.1 to Contract 150-2012.pdf	C-0305	108.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\	OI-Pay App #13.pdf	C-0306	6,993.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\Contract (translated by hand)\	2012-11-22 Contract 150-2012 - merged.pdf	C-0048	386.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\Contract (translated by hand)\	2013-01-15 Order to Proceed [24] - merged.PDF	C-0151	230.6	Adobe Acrobat Document
Client Documents by Contract (with translations)\P006-Unidad Judicial la Chorrera\Contract (translated by hand)\	2013-11-14 Addenda No.1 to Contract 150-2012 - merged.pdf	C-0305	330.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P007 Palacio Colon\	1 2013-01-24 Contract 01-13 (Municipio de Colon).pdf	C-0051	543.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P007 Palacio Colon\	10 Collection Request - Advance Payment - Municipal Palace Colon.PDF	C-0307	558.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P007 Palacio Colon\	2 2013-07-31 Notice to Proceed (Municipio de Colon).pdf	C-0152	291.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P007 Palacio Colon\	PM-Pay App #4.pdf	C-0308	113.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P007 Palacio Colon\Contract (translated by hand)\	2013-01-24 Contract 01-13 (Municipio de Colon) - merged.pdf	C-0051	756.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P007 Palacio Colon\Contract (translated by hand)\	2013-07-31 Notice to Proceed Municipio de Colon - merged.pdf	C-0152	366.8	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	1 2013-00-00 Addenda No 1 (MUPA MP).pdf	C-0309	209.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	2 2013-09-12 Contract 857-2013 (MUPA MP).pdf	C-0056	1,572.4	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	3 2013-09-18 Notice to Proceed (MUPA MP).pdf	C-0153	214.0	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	9 Advance Payment Design Project.pdf	C-0310	254.2	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	MP-Pay App #10.pdf	C-0294	337.9	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	MP-Pay App #8.pdf	C-0294	848.1	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\	MP-Pay App#11.pdf	C-0294	71.4	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Client Documents by Contract (with translations)\P008 Mercado Perifericos\Contract (translated by hand)\	2013-09-18 Notice to Proceed MUPA MP - merged.pdf	C-0153	340.5	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\Contract (translated by hand)\	NAI 1502763738 1 2013-00-00 Contract 857-2013 MUPA MP - merged.pdf	C-0056	1,742.7	Adobe Acrobat Document
Client Documents by Contract (with translations)\P008 Mercado Perifericos\Contract (translated by hand)\	NAI 1502763747 1 2013-00-00 Addenda No 1 MUPA MP 857 - merged.pdf	C-0309	377.7	Adobe Acrobat Document
Financial Statements\Omegamega Inc. Statements\	Estados Financieros Auditados 2011 - Omega Engineering Inc..pdf	C-0311	967.8	Adobe Acrobat Document
Financial Statements\Omegamega Inc. Statements\	Estados Financieros Auditados 2012 - Omega Engineering Inc.pdf	C-0137	163.7	Adobe Acrobat Document
Financial Statements\Omegamega Inc. Statements\	Estados Financieros Auditados 2013 - Omega Engineering Inc.pdf	C-0135	5,769.5	Adobe Acrobat Document
Financial Statements\Omegamega Inc. Statements\	Financial Statements 12-31-2014 - BS SE Rev.xlsx	C-0138	24.2	Microsoft Excel Worksheet
Financial Statements\Omegamega Inc. Statements\	Omega Financial Stmt notes 2011 - 2013.xlsx	C-0313	15.7	Microsoft Excel Worksheet
Financial Statements\Omegamega Inc. Statements\	Report of Independent Auditors 12.31.11.docx	C-0314	13.7	Microsoft Word Document
Financial Statements\Omegamega Inc. Statements\	Report of Independent Auditors 12.31.12.docx	C-0315	13.5	Microsoft Word Document
Financial Statements\Omegamega Inc. Statements\	Report of Independent Auditors 12.31.13.docx	C-0316	13.5	Microsoft Word Document
Financial Statements\Omegamega Inc. Statements\ MACOSX\	Financial Statements 12-31-2014 - BS SE Rev.xlsx	C-0138	0.1	Microsoft Excel Worksheet
Job Cost Report\	Cost Codes.xlsx	C-0317	15.2	Microsoft Excel Worksheet
Job Cost Report\	Subcontracts by Project for HM.xlsx	C-0318	40.1	Microsoft Excel Worksheet
Job Cost Report\Bid Estimates\	BE P001 Rio Sereno.pdf	C-0319	261.7	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P002 Kuna Yala.pdf	C-0320	277.8	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P003 Puerto Caimito.pdf	C-0321	291.3	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P004 MERCADO DE COLON.pdf	C-0322	303.4	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P006 CUIDAD DE LAS ARTES.pdf	C-0323	704.3	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P007 Ciudad Judicial.pdf	C-0324	105.7	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P008 Palacio Municipal.pdf	C-0325	316.3	Adobe Acrobat Document
Job Cost Report\Bid Estimates\	BE P009 & P010 Mercados Perifericos.pdf	C-0326	182.2	Adobe Acrobat Document
Job Cost Report\CTC\	Cost to Complete by Project.xlsx	C-0327	41.2	Microsoft Excel Worksheet
Job Cost Report\Estimate to Actual\	ETA Analysis P-001 to P-010.xlsx	C-0328	46.5	Microsoft Excel Worksheet
Job Cost Report\Estimate to Actual\	ETA P001 - Minsa Rio Sereno (11-15-17).pdf	C-0329	103.4	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P002 - MINSA CAPSI Kuna Yala (11-15-17).pdf	C-0329	107.6	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P003 - MINSA CAPSI Puerto Caimito (11-15-17).pdf	C-0329	103.5	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P004 - Mercado Publico Colon (11-15-17).pdf	C-0329	96.7	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P006 - Ciudad de las Artes (11-15-17).pdf	C-0329	121.6	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P007 - Unidad Judicial Chorrera (11-15-17).pdf	C-0329	97.4	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P008 - Palacio Municipal de Colon (11-15-17).pdf	C-0329	101.9	Adobe Acrobat Document
Job Cost Report\Estimate to Actual\	ETA P009 & P010 - Mercados Periferiales (11-15-17).pdf	C-0329	96.8	Adobe Acrobat Document
Job Cost Report\JC\	JC P001 - MINSA CAPSI Rio Sereno .xlsx	C-0330	19,695.6	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P002 - MINSA CAPSI Kuna Yala.xlsx	C-0330	22,395.4	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P003 - MINSA CAPSI Puerto Caimito.xlsx	C-0330	9,694.1	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P004 - Mercado Publico Colon .xlsx	C-0330	9,298.5	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P006 - Ciudad de las Artes .xlsx	C-0330	11,955.0	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P007 - Unidad Judicial Chorrera .xlsx	C-0330	9,591.5	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P008 - Palacio Municipal de Colon.xlsx	C-0330	9,298.8	Microsoft Excel Worksheet
Job Cost Report\JC\	JC P009 & P010 - Mercados Periferiales.xlsx	C-0330	9,421.2	Microsoft Excel Worksheet
Pay Apps and Checks\P-001 Rio Sereno\	CNO 001 Rio Sereno.pdf	C-0252	1,662.6	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 002 Rio Sereno.pdf	C-0252	135.5	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 003 Rio Sereno.pdf	C-0252	2,123.0	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 004 Rio Sereno.pdf	C-0252	2,495.1	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 005 Rio Sereno.pdf	C-0252	2,327.9	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 006 Rio Sereno.pdf	C-0252	2,536.7	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Pay Apps and Checks\P-001 Rio Sereno\	CNO 007 Rio Sereno.pdf	C-0252	1,595.4	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 008 Rio Sereno.pdf	C-0252	151.6	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 009 Rio Sereno.pdf	C-0252	2,350.7	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 010 Rio Sereno 077 (2011) \$369,278.75.pdf	C-0252	2,274.8	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 011 Rio Sereno 077 (2011) \$214,636.75.pdf	C-0252	2,454.2	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 012 Rio Sereno 077 (2011) \$483,015.77.pdf	C-0252	2,289.3	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 013 Rio Sereno 077 (2011) \$344,667.96.pdf	C-0252	1,303.4	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 014 Rio Sereno 077 (2011) \$218 392.58.pdf	C-0252	1,413.6	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	CNO 015 Rio Sereno 077 (2011) \$1 095 819.74.pdf	C-0252	743.5	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay Advance Payment.pdf	C-0332	152.1	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #1.pdf	C-0333	203.6	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #10.pdf	C-0333	277.7	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #11.pdf	C-0333	257.2	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #12.pdf	C-0333	513.8	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #13.pdf	C-0333	372.5	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #14.pdf	C-0333	383.6	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #15.pdf	C-0333	4,122.7	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #16.pdf	C-0333	4,897.9	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #17.pdf	C-0333	3,530.8	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #2.pdf	C-0333	279.1	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #3.pdf	C-0333	250.6	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #4.pdf	C-0333	1,340.1	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #5.pdf	C-0333	326.4	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #6.pdf	C-0333	359.8	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #7.pdf	C-0333	421.5	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #8.pdf	C-0333	268.8	Adobe Acrobat Document
Pay Apps and Checks\P-001 Rio Sereno\	RS-Pay App #9.pdf	C-0333	267.9	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 001.pdf	C-0260	1,069.3	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 002.pdf	C-0260	1,511.8	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 003.pdf	C-0260	1,488.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 004.pdf	C-0260	399.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 005.pdf	C-0260	395.6	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 006.pdf	C-0260	1,497.8	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 007.pdf	C-0260	1,507.5	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 008.pdf	C-0260	1,471.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 009.pdf	C-0260	1,464.0	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 010.pdf	C-0260	1,467.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 011.pdf	C-0260	990.2	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 012.pdf	C-0260	925.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 013.pdf	C-0260	1,123.9	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 014.pdf	C-0260	1,134.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 015.pdf	C-0260	880.1	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 016.pdf	C-0260	861.6	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 017.pdf	C-0260	853.8	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 018.pdf	C-0260	861.2	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 019.pdf	C-0260	792.1	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 020.pdf	C-0260	785.1	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 022.pdf	C-0260	725.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 023.pdf	C-0260	743.2	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Pay Apps and Checks\P-002 Kuna Yala\	KY-CNO 024.pdf	C-0260	723.0	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay Advance Payment.pdf	C-0335	153.8	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #10.pdf	C-0336	444.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #11.pdf	C-0336	462.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #12.pdf	C-0336	450.6	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #13.pdf	C-0336	456.3	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #14.pdf	C-0336	476.9	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #15.pdf	C-0336	727.5	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #16.pdf	C-0336	527.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #17.pdf	C-0336	585.3	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #18.pdf	C-0336	591.0	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #19.pdf	C-0336	523.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #2.pdf	C-0336	258.2	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #20.pdf	C-0336	1,296.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #21.pdf	C-0336	2,004.2	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #23.pdf	C-0336	497.1	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #24.pdf	C-0336	4,015.2	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #25.pdf	C-0336	2,107.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #3.pdf	C-0336	481.9	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #4.pdf	C-0336	447.3	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #5.pdf	C-0336	477.4	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #6.pdf	C-0336	469.9	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #7.pdf	C-0336	430.7	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #8.pdf	C-0336	435.6	Adobe Acrobat Document
Pay Apps and Checks\P-002 Kuna Yala\	KY-Pay App #9.pdf	C-0336	431.4	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#1 \$10,192,027.10 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	690.4	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#10 \$581,712.50 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,199.6	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#11 \$708,884.32 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,367.0	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#12 \$701,627.66 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,216.4	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#2 \$3,588,181.62 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,134.3	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#3 \$250,245.68 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,237.8	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#4 \$102,037.90 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	366.8	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#5 \$107,975.98 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,407.5	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#6 \$206,645.50 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,161.2	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#7 \$105,693.12 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,136.9	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#8 \$613,017.46 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,283.3	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	CPP#9 \$530,937.07 Contrato 093-12 Ciudad de las Artes - INAC.pdf	C-0337	1,222.6	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #1.pdf	C-0338	878.0	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #10.pdf	C-0338	930.0	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #11.pdf	C-0338	945.5	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #12.pdf	C-0338	3,532.0	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #13.pdf	C-0338	743.6	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #14.pdf	C-0338	2,308.5	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #15.pdf	C-0338	2,629.6	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #16.pdf	C-0338	2,687.8	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #17.pdf	C-0338	2,671.9	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #18.pdf	C-0338	2,761.1	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #19.pdf	C-0338	2,692.7	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #2.pdf	C-0338	951.9	Adobe Acrobat Document

Omega Engineering - G McKinnon Documents				
\Omegamega Engineering v Rep of Panama\GAM Documents				
Parent Folder	Filename	Exhibit Number	Size (KB)	Type
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #3.pdf	C-0338	1,071.8	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #4.pdf	C-0338	1,049.1	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #5.pdf	C-0338	1,020.3	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #6.pdf	C-0338	1,066.5	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #7.pdf	C-0338	1,004.9	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #8.pdf	C-0338	1,057.1	Adobe Acrobat Document
Pay Apps and Checks\P-006 De Las Artes\	Cuenta #9.pdf	C-0338	2,898.1	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	Anticipo CK 2293 4-03-2012 Deposit Slip Apr 4 2013.pdf	C-0339	175.6	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	CSS - Recibo 324963 - Pago 28 oct 2015- Ck 14952 - OJ.pdf	C-0340	1,908.0	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	DGI - Estado de Cuenta 30 Oct 2015.pdf	C-0341	236.8	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	DGI - Recibo D00899504 Renta Juridica - C001269267 Lic Com - Pago 30 oct 2015 - Ck 14972 - OJ.pdf	C-0342	1,935.7	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 1 Ck No. 5334 \$587 844.93.pdf	C-0343	159.4	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 10 Ck No. 5309 \$84 978.40 -Deposit Jun-27-2014.pdf	C-0343	208.0	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 11 Ck No. 6582 \$193 825.92 Deposit Aug-19-2014.pdf	C-0343	216.3	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 12 Ck No. 8603 \$195 833.92.pdf	C-0343	209.0	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 2 Ck No. 5952 \$346 818.86 - Deposit Slip.pdf	C-0343	210.1	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 3 Ck No. 7375 \$233 875.40 - Deposit Slip Sep 18 2013.pdf	C-0343	189.6	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 3 Ck No. 7375 \$233 875.40.pdf	C-0343	199.4	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 4 Ck No. 7978 \$275 499.61.pdf	C-0343	202.8	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 5 Ck No. 9353 \$509 569.81 - copia.pdf	C-0343	204.9	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 6 Ck No. 3659 \$816 773.38.pdf	C-0343	202.0	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 7 Ck No. 3692 \$512 724.95.pdf	C-0343	200.8	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 8 Ck No. 3691 \$727,903.64.pdf	C-0343	201.2	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ- Cobro Cta # 9 Ck No. 4509 \$402,747.88.pdf	C-0343	271.5	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #1.pdf	C-0344	78.0	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #10.pdf	C-0344	6,124.1	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #11.pdf	C-0344	5,659.4	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #12.pdf	C-0344	5,596.2	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #13.pdf	C-0344	6,338.4	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #2.pdf	C-0344	76.5	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #3.pdf	C-0344	1,365.6	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #4.pdf	C-0344	113.3	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #5.pdf	C-0344	114.1	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #6.pdf	C-0344	116.0	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #7.pdf	C-0344	6,128.8	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #8.pdf	C-0344	6,034.5	Adobe Acrobat Document
Pay Apps and Checks\P-007 La Chorrera\	OJ-Pay App #9.pdf	C-0344	5,615.6	Adobe Acrobat Document
Pay Apps and Checks\P-008 Palacio De Colon\	PM-Checks 114.pdf	C-0256	135.0	Adobe Acrobat Document
Pay Apps and Checks\P-008 Palacio De Colon\	PM-Checks 130 & 132.pdf	C-0256	174.4	Adobe Acrobat Document
Pay Apps and Checks\P-008 Palacio De Colon\	PM-Pay App #1.pdf	C-0256	646.3	Adobe Acrobat Document
Pay Apps and Checks\P-008 Palacio De Colon\	PM-Pay App #2.pdf	C-0256	637.3	Adobe Acrobat Document
Pay Apps and Checks\P-008 Palacio De Colon\	PM-Pay App #3.pdf	C-0256	266.3	Adobe Acrobat Document
Pay Apps and Checks\P-008 Palacio De Colon\	PM-Pay App #4.pdf	C-0256	113.5	Adobe Acrobat Document

ANNEX 1: CALCULATION OF OUTSTANDING BALANCE BY PROJECT

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

The purpose of this annex is to present my detailed calculations of the outstanding balance, retainage or retainage, and the unamortized advance payment balance as of cessation of work. These calculations are based on the referenced documents.

The following summary presents my calculations described above for all Projects and is the basis for Table 1 of my report.

Annex 1: Table 1 – Outstanding Balance by Project

[illegible]

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

A. Rio Sereno

(i) Project Background

1. I am instructed that the following is the relevant background for the Rio Sereno contract.

- a. Panamanian Government entity: Ministry of Health of Panama
- b. Contract, notice to proceed and amendments:
 - i. Contract No. 77 (2011), executed September 22, 2011 and endorsed by the Comptroller General of Panama on October 26, 2011.²⁹
 - ii. Notice to Proceed, dated October 27, 2011³⁰
 - iii. Addendum No. 1, executed on September 23, 2011³¹
 - iv. Addendum No. 2, executed on February 21, 2013³²
 - v. Addendum No. 3, executed on August 13, 2013³³
 - vi. Addendum No. 4, executed on May 7, 2014 (but not endorsed by the Comptroller)³⁴
 - vii. A “second Addendum” No. 4, executed on November 17, 2014 described below as Addendum No. 4A³⁵
- c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

²⁹ C-0028 3 2011-09-22 Contract 077-2011 (Minsa RS)

³⁰ C-0145 5 2011-10-27 Notice to Proceed 077-2011 (Minsa RS)

³¹ C-0142 4 2011-09-23 Addenda No1 (Minsa RS)

³² C-0169 11 2013-02-21 Addenda No2 (Minsa RS)

³³ C-0170 20 2013-08-13 Addenda No3 (Minsa RS)

³⁴ C-0106 Adenda No 4 Rio Sereno (Extras por Javier Diaz)

³⁵ C-0249 28 2014-11-17 Addenda No4 (Minsa RS)

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

Annex 1: Table 2 – Contract Summary

[illegible]

Source: Hemming Morse based on referenced documents.

- d. The relevant payment provisions are as follows:³⁶

- i. Advance payment: [REDACTED] of the contract value
- ii. ITBMS (sales tax): 7%

- iii. Progress billings or Pay Apps: monthly
- iv. Form of payment: CNO
- v. Retention: not applicable

(ii) Calculation of Outstanding Balance

2. Table 4 is my listing of Pay Application, payments via CNOs and calculation of the outstanding balance and unamortized balance of the advance payment based on my review of the same.

³⁶ C-0142 2011-09-23 *Addenda No1 (Minsa RS)*, Fifty-Fifth Clause (Price) and Fifty-Sixth Clause (Financing – Payment)

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

Annex 1: Table 3 – Contract Billings and Payment

[illegible]

Source: Hemming Morse calculation

3. Based on my review of the documents listed above that informs my preparation of Table 4, I observe the following:
 - a. The Advance payment and Pay Apps 1 through 14 were paid via CNOs as noted.

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

b. For Pay App 15, I observed the following:³⁷

- i. It was submitted by Omega Panama and stamped and signed by the Ministry of Health;
- ii. Billing for Addendum No. 4 in the amount of [REDACTED]; and
- iii. The Panamanian Government did not issue a CNO for payment.

c. For Pay App 16, I observed the following:

- i. It was submitted by Omega Panama and stamped and initialed by the Ministry of Health;
- ii. Billing for base contract work only; and
- iii. The Panamanian Government did not issue a CNO for payment.

d. For Pay App 17, I observed the following:

- i. It was submitted by Omega Panama and stamped and initialed by the Ministry of Health;
- ii. It was for change order work only as part of Addendum No. 4.
- iii. The Panamanian Government did not issue a CNO for payment.

4. Based on the foregoing, I have the following opinions:

- a. The outstanding balance of progress billings is [REDACTED].
- b. The unamortized balance of the advance payment is [REDACTED].
- c. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

³⁷ C-0255 RS-Pay App #15

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

B. Kuna Yala

(i) Project Background

5. I am instructed that the following is the relevant background for the Kuna Yala contract.

- a. Panamanian Government entity: Ministry of Health of Panama
- b. Contract, notice to proceed and amendments:
 - i. Contract No. 083 (2011) executed September 22, 2011 and endorsed by the Comptroller General of Panama on October 26, 2011³⁸
 - ii. Notice to Proceed, dated October 27, 2011³⁹
 - iii. Addendum No. 1, executed on October 26, 2011⁴⁰
 - iv. Addendum No. 2, executed on October 9, 2013⁴¹
 - v. Addendum No. 3⁴²
 - vi. Addendum No. 4⁴³
 - vii. A “change order #4”⁴⁴
- c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

³⁸ C-0030 2011-09-22 Contract 083-2011 (Minsa KY)

³⁹ C-0146 2011-10-27 Notice to Proceed (Minsa KY)

⁴⁰ C-0143 2011-09-23 Addenda No1 (Minsa KY)

⁴¹ C-0309 2013-00-00 Addenda No2 _Minsa KY - English

⁴² C-0107 2014-05-07 Addenda No. 3 to Contract 083-2011 [154419]

⁴³ C-0266 Adenda No 4 Kuna Yala

⁴⁴ C-0266 KY-Change Order #4

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

Annex 1: Table 4 – Contract Summary

Contract		Contract Time			Contract Price	
Document	Formalized	Endorsed	Days	Expiration	+/-	Aggregate

Source: Hemming Morse based on referenced documents.

d. The relevant payment provisions are as follows:⁴⁵

- i. Advance payment: 20% of the contract value
- ii. Sales tax: 7%

- iii. Progress billings or Pay Apps: monthly
- iv. Form of payment: CNO
- v. Retention: not applicable

(ii) Calculation of Outstanding Balance

6. The following table sets out my listing of Pay Apps, payments via CNOs and calculations of the outstanding balance and unamortized balance of the advance payment based on my review of the same.

⁴⁵ C-0142 2011-09-23 Addenda No1 (Minsa KY), Fifty-Fifth Clause (Price) and Fifty-Sixth Clause (Financing – Payment)

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

Annex 1: Table 5 – Contract Billings and Payment

[illegible]

Source: Hemming Morse calculation

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

7. Based on my review of the documents listed above that informs my preparation of Table 9, I observe the following:
 - a. The advance payment and Pay Apps 1 through 19 and 21 through 23 were paid via CNOs as noted.
 - b. Pay Apps 20, 24 and 25 were submitted to the Ministry of Health but were not paid.
 - c. Pay App 24 represents a billing for Change Order No 3.
8. Based on the foregoing, I have the following opinions:
 - a. The outstanding balance of progress billings is [REDACTED]
 - b. The unamortized balance of the advance payment is [REDACTED]
 - c. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

C. Puerto Caimito

(i) Project Background

9. I am instructed that the following is the relevant background for the Puerto Caimito contract.

a. Panamanian Government entity: Ministry of Health of Panama

b. Contract, notice to proceed and amendments:

i. Contract No. 085 (2011) executed September 26, 2011 and endorsed by the Comptroller General of Panama on October 26, 2011.⁴⁶

ii. Notice to Proceed, dated October 27, 2011⁴⁷

iii. Addendum No. 1, executed on October 26, 2011⁴⁸

iv. Addendum No. 2, executed on July 5, 2013⁴⁹

v. Addendum No. 3, executed on January 13, 2014⁵⁰

vi. Addendum No. 4⁵¹

c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

Annex 1: Table 6 – Contract Summary

Contract		Contract Time			Contract Price	
Document	Formalized	Endorsed	Days	Expiration	+/-	Aggregate

Source: Hemming Morse based on referenced documents.

⁴⁶ C-0031 2011-09-22 Contract 085-2011 (Minsa PC)

⁴⁷ C-0147 2011-10-27 Notice to Proceed 085-2011 (Minsa PC)

⁴⁸ C-0144 2011-09-23 Addenda No1 085-2011 (Minsa PC)

⁴⁹ C-0268 2013-00-00 Addenda No2 085-2011 (Minsa PC)

⁵⁰ C-0108 2013-08-02 Addenda No3 085-2011 (Minsa PC)

⁵¹ C-0171 Adenda No 4 Puerto Caimito (Extras Firmada por Javier Gonzalez)

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

d. The relevant payment provisions are as follows:⁵²

i. Advance payment: [REDACTED] of the contract
value

ii. Sales tax: 7%

iii. Progress billings or Pay Apps: monthly

iv. Form of payment: CNO

v. Retention: not applicable

(ii) Calculation of Outstanding Balance

10. The following table sets out my listing of Pay Apps, payments via CNOs and calculation of the outstanding balance and unamortized balance of the advance payment based on my review of the same.

⁵² C-0144 2011-09-23 Addenda No1 085-2011 (Minsa PC), Fifty-Fifth Clause (Price) and Fifty-Sixth Clause (Financing – Payment)

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

Annex 1: Table 7 – Contract Billings and Payment

[illegible]

Source: Hemming Morse calculation

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

11. Based on my review of the documents listed above that informs my preparation of Table 14, I observe the following:
 - a. The advance payment and Pay Apps 1-18 were paid via CNOs as noted.
 - b. Pay Apps 19 through 22 were submitted to the Ministry of Health but were not paid.
 - c. Pay Apps 20 and 22 represent billings for Change Order No 4. That explains why no amortization of the advance payment applies to these amounts as I understand from the contract that advance payments apply to the base contract only.
12. Based on the foregoing, I have the following opinions:
 - a. The outstanding balance of progress billings is [REDACTED]
 - b. The unamortized balance of the advance payment is [REDACTED]
 - c. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

D. Mercado Publico, Colon

(i) Project Background

13. I am instructed that the following is the relevant background for the Mercado Publico, Colon contract.
- a. Panamanian Government entity: Ministry of the Presidency
 - b. Contract, notice to proceed and amendments:
 - i. Contract No. 043 (2012) executed August 17, 2012 and endorsed by the Comptroller General of Panama on August 17, 2012.⁵³
 - ii. Notice to Proceed, dated September 7, 2012⁵⁴
 - iii. Addendum No. 1, unsigned⁵⁵

(ii) Calculation of Outstanding Balance

14. None.

E. Ciudad de las Artes

(i) Project Background

15. I am instructed that the following is the relevant background for the Ciudad de las Artes contract.
- a. Panamanian Government entity: National Institute of Culture
 - b. Contract, notice to proceed and amendments:
 - i. Contract No. 093-12 executed July 6, 2012 and endorsed by the Comptroller General of Panama on September 19, 2012.⁵⁶
 - ii. Notice to Proceed, dated October 1, 2012⁵⁷
 - iii. Addendum No. 1, executed on April 16, 2013⁵⁸

⁵³ C-0034 2012-08-17 Contract 043-2012 (Ministerio Presidencia MPC) - merged

⁵⁴ C-0148 2012-09-07 Notice to Proceed (Ministerio Presidencia MPC) - merged

⁵⁵ C-0277 2014-00-00 Adenda No 1 al Contrato 043-2012 (not signed) - merged

⁵⁶ C-0042 2012-07-06 Contrato 093-12

⁵⁷ C-0150 2013-04-22 Order to Proceed Contract No. 093

⁵⁸ C-0167 2013-04-16 Adenda 1 to Contract No. 093

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

- c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

Annex 1: Table 8 – Contract Summary

Contract			Contract Time		Contract Price	
Document	Formalized	Endorsed	Days	Expiration	+/-	Aggregate

Source: Hemming Morse based on referenced documents.

- d. The relevant payment provisions are as follows:⁵⁹

- i. Advance payment: [REDACTED]
- ii. Sales tax: 7%
- iii. Progress billings or Pay Apps: monthly
- iv. Form of payment: CNO
- v. Retention: not applicable

(ii) Calculation of Outstanding Balance

16. The following table sets out my listing of Pay Apps, payments, and calculation of the outstanding balance and unamortized balance of the advance payment based on my review of the same.

⁵⁹ C-0167 2013-04-16 Adenda 1 to Contract No. 093, Clause 35: Price and Method of Payment

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

Annex 1: Table 9 – Contract Billings and Payment

<u>CIUDAD DE LAS ARTES</u>								Original Contract:		\$	
Contract No. 93-12								Original Contract, net tax:		\$	
				A	B = -(A x 20%)	C = A + B	D = (C x 7%)	E = - D x 50%	F	G = ΣC:E - F	
Pay App	Pay App Date	CPP	Progress of Work	Less: Advancement	Subtotal	Add: Sales Tax	Less: 50% Sales Tax	Total Payment	Outstanding		
			</								

Source: Hemming Morse calculation

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

17. Based on my review of the documents listed above that informs my preparation of Table 22, I observe the following:
- a. The advance payment and Pay Apps 1 through 8 were paid in full via CPPs as noted.
 - b. Pay Apps 9 through 11 were partially paid via CPPs as noted.
 - c. Pay Apps 12 through 19 were submitted to the National Institute of Culture but were not paid.
18. Based on the foregoing, I have the following opinions:
- a. The outstanding balance of progress billings is [REDACTED].
 - b. The unamortized balance of the advance payment is [REDACTED].
 - c. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

F. Unidad Judicial la Chorrera

(i) Project Background

19. I am instructed that the following is the relevant background for the Unidad Judicial la Chorrera contract.

- a. Panamanian Government entity: Ministry of Justice
- b. Contract, notice to proceed and amendments:
 - i. Contract No. 150/2012 executed November 23, 2012 and endorsed by the Comptroller General of Panama on December 27, 2012.⁶⁰
 - ii. Notice to Proceed, dated January 15, 2013⁶¹
 - iii. Addendum No. 1, executed on December 19, 2013⁶²
- c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

Annex 1: Table 10 – Contract Summary

Contract		Contract Time			Contract Price	
Document	Formalized	Endorsed	Days	Expiration	+/-	Aggregate

Source: Hemming Morse based on referenced documents.

- d. The relevant payment provisions are as follows:⁶³
 - i. Advance payment: 15%
 - ii. Sales tax: 5.95%

⁶⁰ C-0048 2012-11-22 Contract 150-2012

⁶¹ C-0151 2013-01-15 Order to Proceed [24]

⁶² C-0151 2013-01-15 Order to Proceed [24]

⁶³ C-0048 2012-11-22 Contract 150-2012, Clause Five

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

- iii. Progress billings or Pay Apps: monthly
iv. Form of payment: check
v. Retention: 10%

(ii) Calculation of Outstanding Balance

20. The following table sets out my listing of Pay Apps, payments via CNOs and calculation of the outstanding balance, retainage and unamortized balance of the advance payment based on my review of the same.

Annex 1: Table 11 – Contract Billings and Payment

[illegible]

Source: Hemming Morse calculation

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

21. Based on my review of the documents listed above that informs my preparation of Table 27, I observe the following:
- a. The advance payment and Pay Apps 1 through 12 were paid in full via checks as noted.
 - b. Pay App 13 was partially paid via two checks as noted.
22. Based on the foregoing, I have the following opinions:
- a. The outstanding balance of progress billings is [REDACTED]
 - b. The unamortized balance of the advance payment is [REDACTED]
 - c. The retainage balance is [REDACTED]
 - d. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

G. Palacio Municipal, Colon

(i) Project Background

23. I am instructed that the following is the relevant background for the Palacio Municipal, Ciudad de Colon contract.

- a. Republic of Panama, Municipality of Colon
- b. Contract, notice to proceed and amendments:
 - i. Contract No. 01-13 executed January 24, 2013 and endorsed by the Comptroller General of Panama on July 2, 2013⁶⁴
 - ii. Notice to Proceed, dated 12/5/12⁶⁵
- c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

Annex 1: Table 12 – Contract Summary

Contract			Contract Time			Contract Price	
Document	Formalized		Endorsed	Days	Expiration	+/-	Aggregate

Source: Hemming Morse based on referenced documents.

- d. The relevant payment provisions are as follows:⁶⁶
 - i. Advance payment [REDACTED] of the contract value
 - ii. Sales tax: 4.9%
 - iii. Progress billings or Pay Apps: monthly
 - iv. Form of payment: CNO
 - v. Retention: 10%

⁶⁴ C-0051 2013-01-24 Contract 01-13 (Municipio de Colon)

⁶⁵ C-0152 2013-07-31 Notice to Proceed (Municipio de Colon)

⁶⁶ C-0051 2013-01-24 Contract 01-13 (Municipio de Colon), Twelfth Clause

(ii) **Calculation of Outstanding Balance**

- ### Annex 1: Table 13 – Contract Billings and Payment

Source: Hemming Morse calculation

- Annex 1 - Page 22

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

- d. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

H. Mercados Perifericos

(i) Project Background

27. I am instructed that the following is the relevant background for the Mercados Perifericos contract.

- a. Republic of Panama, Municipality of Panama
- b. Contract, notice to proceed and amendments:
 - i. Contract No. 857-2013 executed September 12, 2013 and endorsed by the Comptroller General of Panama on December 6, 2013⁶⁷
 - ii. Notice to Proceed, dated September 19, 2013⁶⁸
 - iii. Addendum No. 1, executed on March 18, 2014⁶⁹
- c. Contract Time and Price are shown in the following table based on my review of the documents described in the immediately preceding paragraph.

Annex 1: Table 14 – Contract Summary

Contract			Contract Time			Contract Price	
Document	Formalized		Endorsed	Days	Expiration	+/-	Aggregate

Source: Hemming Morse based on referenced documents.

- d. The relevant payment provisions are as follows:⁷⁰

⁶⁷ C-0056 NAI_1502763738_I_2013-00-00 Contract 857-2013 _MUPA MP_

⁶⁸ C-0153 2013-09-18 Notice to Proceed _MUPA MP_

⁶⁹ C-0056 NAI_1502763747_I_2013-00-00 Addenda No 1 _MUPA MP_ 857

⁷⁰ C-0309 NAI_1502763738_I_2013-00-00 Contract 857-2013 _MUPA MP_, Clause Eight

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

- i. Advance payment of contract value
- ii. Sales tax: 7%

- iii. Progress billings or Pay Apps: monthly
- iv. Form of payment: check
- v. Retention: 10%

(ii) Calculation of Outstanding Balance

28. The following table sets out my listing of Pay Apps, payments via CNOs and calculation of the outstanding balance, retainage and unamortized balance of the advance payment based on my review of the same.

Annex 1: Table 15 – Contract Billings and Payment

[illegible]

Source: Hemming Morse calculation

29. Based on my review of the documents listed above that informs my preparation of Table 37, I observe the following:

- a. The advance payment was paid in full via the check noted.
- b. For Pay Apps 1 through 7, I am informed by Mr. Rivera that those Pay Apps were submitted to Republic of Panama, Municipality of Panama for payment but were not paid.
- c. For Pay App 8, I am informed it was submitted to the Republic of Panama, Municipality of Panama but was not paid.

Expert Witness Statement of Greg A. McKinnon
Annex 1: Calculation of Outstanding Balance by Project

30. Based on the foregoing, I have the following opinions:

- a. The outstanding balance of progress billings is [REDACTED].
- b. The unamortized balance of the advance payment is [REDACTED].
- c. The retainage balance is [REDACTED].
- d. The other information presented in the table above is accurate to the extent that such information is relevant to the issues in this dispute.

**ANNEX 2: CALCULATIONS: EXPECTED CASH FLOWS ON UNCOMPLETED
WORK AND ALTERNATIVE CALCULATION – TERMINATION DAMAGES**

Annex 2: Calculations: Expected Cash flows on Uncompleted Work and Alternative calculation – Termination Damages

Calculation of Expected Cash Flows on Uncompleted Work

		Contract				Project Financial Status at Cessation of Work					Expected Cash Flow on Uncompleted Work				
		A	B	C	D = A+B+C	E (from Pay Apps)	F = D-E	G (from JCR as Adjusted)	H	J = H-G	K = F	L = J	M = K-L		
Job No	Project Name	Original Contract Price	Partially Executed Change Orders (Note 1)	Proposed Change Orders	Current Contract Price	Billings for Work Completed to Date	Contract Balance	Cost to Date	Estimated Cost at Completion (Note 2)	Estimated Cost to Complete	Contract Balance	Estimated Cost to Complete	Expected Cash Flow to Complete	Mark-up	Margin
1	Project A	100	20	10	130	50	80	30	100	30	70	30	40	30	70
2	Project B	150	30	20	200	100	100	50	150	50	100	50	50	50	50
3	Project C	200	40	30	270	120	150	70	200	70	130	70	60	60	60
4	Project D	250	50	40	340	150	190	90	250	90	160	90	70	70	70
5	Project E	300	60	50	410	180	230	100	300	100	200	100	100	100	100
6	Project F	350	70	60	480	200	280	110	350	110	240	110	130	130	130
7	Project G	400	80	70	550	220	330	120	400	120	280	120	160	160	160
8	Project H	450	90	80	620	240	380	130	450	130	320	130	190	190	190
9	Project I	500	100	90	690	260	430	140	500	140	360	140	220	220	220
10	Project J	550	110	100	760	280	480	150	550	150	410	150	260	260	260
11	Project K	600	120	110	830	300	530	160	600	160	460	160	310	310	310
12	Project L	650	130	120	900	320	580	170	650	170	510	170	360	360	360
13	Project M	700	140	130	970	340	630	180	700	180	560	180	410	410	410
14	Project N	750	150	140	1040	360	680	190	750	190	610	190	460	460	460
15	Project O	800	160	150	1110	380	730	200	800	200	660	200	510	510	510
16	Project P	850	170	160	1180	400	780	210	850	210	710	210	560	560	560
17	Project Q	900	180	170	1250	420	830	220	900	220	760	220	610	610	610
18	Project R	950	190	180	1320	440	880	230	950	230	810	230	660	660	660
19	Project S	1000	200	190	1390	460	930	240	1000	240	860	240	710	710	710
20	Project T	1050	210	200	1460	480	980	250	1050	250	910	250	760	760	760
21	Project U	1100	220	210	1530	500	1030	260	1100	260	960	260	810	810	810
22	Project V	1150	230	220	1600	520	1080	270	1150	270	1010	270	860	860	860
23	Project W	1200	240	230	1670	540	1130	280	1200	280	1060	280	910	910	910
24	Project X	1250	250	240	1740	560	1180	290	1250	290	1110	290	960	960	960
25	Project Y	1300	260	250	1810	580	1230	300	1300	300	1160	300	1010	1010	1010
26	Project Z	1350	270	260	1880	600	1260	310	1350	310	1210	310	1060	1060	1060
27	Project AA	1400	280	270	1950	620	1290	320	1400	320	1260	320	1110	1110	1110
28	Project AB	1450	290	280	2020	640	1320	330	1450	330	1310	330	1160	1160	1160
29	Project AC	1500	300	290	2090	660	1350	340	1500	340	1360	340	1210	1210	1210
30	Project AD	1550	310	300	2160	680	1380	350	1550	350	1410	350	1260	1260	1260
31	Project AE	1600	320	310	2230	700	1410	360	1600	360	1460	360	1310	1310	1310
32	Project AF	1650	330	320	2300	720	1440	370	1650	370	1510	370	1360	1360	1360
33	Project AG	1700	340	330	2370	740	1470	380	1700	380	1560	380	1410	1410	1410
34	Project AH	1750	350	340	2440	760	1500	390	1750	390	1610	390	1460	1460	1460
35	Project AI	1800	360	350	2510	780	1530	400	1800	400	1660	400	1510	1510	1510
36	Project AJ	1850	370	360	2580	800	1560	410	1850	410	1710	410	1560	1560	1560
37	Project AK	1900	380	370	2650	820	1590	420	1900	420	1760	420	1610	1610	1610
38	Project AL	1950	390	380	2720	840	1620	430	1950	430	1810	430	1660	1660	1660
39	Project AM	2000	400	390	2790	860	1650	440	2000	440	1860	440	1710	1710	1710
40	Project AN	2050	410	400	2860	880	1680	450	2050	450	1910	450	1760	1760	1760
41	Project AO	2100	420	410	2930	900	1710	460	2100	460	1960	460	1810	1810	1810
42	Project AP	2150	430	420	3000	920	1740	470	2150	470	2010	470	1860	1860	1860
43	Project AQ	2200	440	430	3070	940	1770	480	2200	480	2060	480	1910	1910	1910
44	Project AR	2250	450	440	3140	960	1800	490	2250	490	2110	490	1960	1960	1960
45	Project AS	2300	460	450	3210	980	1830	500	2300	500	2160	500	2010	2010	2010
46	Project AT	2350	470	460	3280	1000	1860	510	2350	510	2210	510	2060	2060	2060
47	Project AU	2400	480	470	3350	1020	1890	520	2400	520	2260	520	2110	2110	2110
48	Project AV	2450	490	480	3420	1040	1920	530	2450	530	2310	530	2160	2160	2160
49	Project AW	2500	500	490	3490	1060	1950	540	2500	540	2360	540	2210	2210	2210
50	Project AX	2550	510	500	3560	1080	1980	550	2550	550	2410	550	2260	2260	2260
51	Project AY	2600	520	510	3630	1100	2010	560	2600	560	2460	560	2310	2310	2310
52	Project AZ	2650	530	520	3700	1120	2040	570	2650	570	2510	570	2360	2360	2360
53	Project BA	2700	540	530	3770	1140	2070	580	2700	580	2560	580	2410	2410	2410
54	Project BB	2750	550	540	3840	1160	2100	590	2750	590	2610	590	2460	2460	2460
55	Project BC	2800	560	550	3910	1180	2130	600	2800	600	2660	600	2510	2510	2510
56	Project BD	2850	570	560	3980	1200	2160	610	2850	610	2710	610	2560	2560	2560
57	Project BE	2900	580	570	4050	1220	2190	620	2900	620	2760	620	2610	2610	2610
58	Project BF	2950	590	580	4120	1240	2220	630	2950	630	2810	630	2660	2660	2660
59	Project BG	3000	600	590	4190	1260	2250	640	3000	640	2860	640	2710	2710	2710
60	Project BH	3050	610	600	4260	1280	2280	650	3050	650	2910	650	2760	2760	2760
61	Project BI	3100	620	610	4330	1300	2310	660	3100	660	2960	660	2810	2810	2810
62	Project BJ	3150	630	620	4400	1320	2340	670	3150	670	3010	670	2860	2860	2860
63	Project BK	3200	640	630	4470	1340	2370	680	3200	680	3060	680	2910	2910	2910
64	Project BL	3250	650	640	4540	1360	2400	690	3250	690	3110	690	2960	2960	2960
65	Project BM	3300	660	650	4610	1380	2430	700	3300	700	3160	700	3010	3010	3010
66	Project BN	3350	670	660	4680	1400	2460	710	3350	710	3210	710	3060	3060	3060
67	Project BO	3400	680	670	4750	1420	2490	720	3400	720	3260	720	3110	3110	3110
68	Project BP	3450	690	680	4820	1440	2520	730	3450	730	3310	730	3160	3160	3160
69	Project BQ	3500	700	690	4890	1460	2550	740	3500	740	3360	740	3210	3210	3210
70	Project BR	3550	710	700	4960	1480	2580	750	3550	750	3410	750	3260	3260	3260
71	Project BS	3600	720	710	5030	1500	2610	760	3600	760	3460	760	3310	3310	3310
72	Project BT	3650	730	720	5100	1520	2640	770	3650	770	3510	770	3360	3360	3360
73	Project BU	3700	740	730	5170	1540	2670	780	3700	780	3560	780	3410	3410	3410
74	Project BV	3750	750	740	5240	1560	2700	790	3750	790	3610	790	3460	3460	3460
75	Project BW	3800	760	750	5310	1580	2730	800	3800	800	3660	800	3510	3510	3510
76	Project BX	3850	770	760	5380	1600	2760	810	3850	810	3710	810	3560	3560	3560
77	Project BY	3900	780	770	5450	1620	2790	820	3900	820	3760	820	3610	3610	3610
78	Project BZ	3950	790	780	5520	1640	2820	830	3950	830	3810	830	3660	3660	3660
79	Project CA	4000	800	790	5590	1660	2850	840	4000	840	3860	840	3710	3710	3710
80	Project CB	4050	810	800	5660	1680	2880	850	4050	850	3910	850	3760	3760	3760
81	Project CC	4100	820	810	5730	1700	2910	860	4100	860	3960	860	3810	3810	3810
82	Project CD	4150	830	820	5800	1720	2940	870	4150	870	4010	870	3860	3860	3860
83	Project CE	4200	840	830	5870	1740	2970	880	4200	880	4060	880	3910	3910	3910
84	Project CF	4250	850	840	5940	1760	3000	890	4250	890	4110	890	3960	3960	3960
85	Project CG	4300	860	850	6010	1780	3030	900	4300	900	4160	900	4010	4010	4010
86	Project CH	4350	870	860	6080	1800	3060	910	4350	910	4210	910	4060	4060	4060
87	Project CI	4400	880	870	6150	1820	3090	920	4400	920	4260	920	4110	4110	4110
88	Project CJ	4450	890	880	6220	1840	3120	930	4450	930	4310	930	4160	4160	4160
89	Project CK	4500	900	890	6290	1860	3150	940	4500	940					

1. Partially Executed Change Orders represent changes signed by Omega and Gov't Ministry official but lacking Gov't Controller's signature.

2. Estimated Cost at Completion is based on the reasonably expected margin for the project based on the best information available, setting aside estimates of same from Omega. For those projects with the Ministry of Health (MINSA CAPSI), the margin is [REDACTED] based on Puerto Caimito's estimated margin at cessation since that project was near completion at approximately [REDACTED] complete and the work was for the same Government entity. For all other projects, the margin used to calculate estimated cost at completion is based on the audited financial statements for fiscal years 2011, 2012 and 2013 of [REDACTED].

3. A proposed change order was requested from the National Institute of Culture for the Ciudad de las Artes project prior to cessation of work to expand the work scope. The proposed amount was [REDACTED]. At cessation of the work, no formal addendum to the contract had been issued.

Annex 2: Calculations: Expected Cash flows on Uncompleted Work and Alternative calculation – Termination Damages

Alternative Calculation – Termination Damages

		Contract				Reasonable Margin / Mark-up		Unpaid Costs Plus Expected Profits at Cessation					Expected Profits on Uncompleted Work	
		A	B	C	D = A+B+C	E	F	G (JCR as adjusted)	H = G × E	I = G + H	J (Annex 1)	K	L = D - I	M
Job No	Project Name	Original Contract Price	Partially Executed Change Orders (Note 1)	Proposed Change Orders	Current Contract Price	Mark-up	Margin	Cost to Date	Reasonable Mark-up	Value of the Work at Cessation	Total Payment (including Advance Payment)	Unpaid Cost Plus Expected Profits at Cessation	Remaining Work	Profit on Remaining Work
1	Project A	100	20	10	130	10	10	50	10	60	60	70	10	10
2	Project B	150	30	15	195	15	15	75	15	90	90	105	15	15
3	Project C	200	40	20	260	20	20	100	20	120	120	140	20	20
4	Project D	250	50	25	325	25	25	125	25	150	150	175	25	25
5	Project E	300	60	30	390	30	30	150	30	180	180	210	30	30
6	Project F	350	70	35	455	35	35	175	35	210	210	245	35	35
7	Project G	400	80	40	520	40	40	200	40	240	240	280	40	40
8	Project H	450	90	45	585	45	45	225	45	270	270	315	45	45
9	Project I	500	100	50	650	50	50	250	50	300	300	350	50	50
10	Project J	550	110	55	715	55	55	275	55	330	330	385	55	55
11	Project K	600	120	60	780	60	60	300	60	360	360	420	60	60
12	Project L	650	130	65	845	65	65	325	65	390	390	455	65	65
13	Project M	700	140	70	910	70	70	350	70	420	420	490	70	70
14	Project N	750	150	75	975	75	75	375	75	450	450	525	75	75
15	Project O	800	160	80	1040	80	80	400	80	480	480	560	80	80
16	Project P	850	170	85	1105	85	85	425	85	510	510	595	85	85
17	Project Q	900	180	90	1170	90	90	450	90	540	540	630	90	90
18	Project R	950	190	95	1235	95	95	475	95	570	570	665	95	95
19	Project S	1000	200	100	1300	100	100	500	100	600	600	700	100	100
20	Project T	1050	210	105	1365	105	105	525	105	630	630	735	105	105
21	Project U	1100	220	110	1430	110	110	550	110	660	660	770	110	110
22	Project V	1150	230	115	1495	115	115	575	115	690	690	805	115	115
23	Project W	1200	240	120	1560	120	120	600	120	720	720	840	120	120
24	Project X	1250	250	125	1625	125	125	625	125	750	750	875	125	125
25	Project Y	1300	260	130	1690	130	130	650	130	780	780	910	130	130
26	Project Z	1350	270	135	1755	135	135	675	135	810	810	945	135	135
27	Project AA	1400	280	140	1820	140	140	700	140	840	840	980	140	140
28	Project AB	1450	290	145	1									

Note:

1. Partially Executed Change Orders represent changes signed by Omega and Gov't Ministry official but lacking Gov't Controller's signature.
2. Estimated Cost at Completion is based on the reasonably expected margin for the project based on the best information available, setting aside estimates of same from Omega. For those projects with the Ministry of Health (MINSA CAPSI), the margin is [REDACTED] based on Puerto Caimito's estimated margin at cessation since that project was near completion at approximately [REDACTED] complete and the work was for the same Government entity. For all other projects, the margin used to calculate estimated cost at completion is based on the audited financial statements for fiscal years 2011, 2012 and 2013 of [REDACTED].
3. A proposed change order was requested from the National Institute of Culture for the Ciudad de las Artes project prior to cessation of work to expand the work scope. The proposed amount was [REDACTED]. At cessation of the work, no formal addendum to the contract had been issued.

ANNEX 3: PROJECT SPECIFIC ANALYSIS OF COST-TO-COMPLETE

This annex describes my review and analysis of the ETA Analysis for each project based on the methodology described at Section III.D.(iii) of my report. I have organized this annex to show:

- a. each project's ETA Analysis;
- b. calculations that I added to show estimated profit mark-up for the bid estimate, revised estimate, actual at cessation of work, to-complete and at-completion;
- c. comparison of "gains" and "losses" by trade work item; and
- d. my commentary on significant items.

A. Rio Sereno

[illegible]

1. This document shows Omega's estimates for profit and mark-up based on its estimated cost-to-complete as follows:
 - a. expected profit on uncompleted work is shown in column G, line 26; and

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

- b. expected mark-up percentage is shown in column H, line 28.
2. My analytical review and inquiry comments are as follows:
 - a. The project is approximately [REDACTED] complete;
 - b. The cost-to-complete is largely comprised of subcontracted work for the delivery and installation of specialty equipment and completion of mechanical and electrical systems including:
 1. Promocion Medica (equipment): [REDACTED]
 2. Thermo Clima (mechanical): [REDACTED]
 3. CHK (electrical): [REDACTED]
 4. See Cost-to-Complete by Project for P001 for the remaining amount of subcontract balance.
 - c. General conditions costs-to-complete at 11% of cost-at-completion shown above appears low given the project's percentage of completion of 62%.
 - d. I am informed by Mr. Rivera that had the project continued Omega would have been entitled to a contract time extension since the contractual expiration date was September 27, 2014 similar to Change Order No. 4A.⁷¹
 - e. The ITBMS reduction is based on my explanation at ¶54.
3. My observations for Rio Sereno are similar to those for Omega's other work for the Ministry of Health at Kuna Yala and Puerto Caimito. Puerto Caimito is approaching completion at approximately [REDACTED] complete and an estimated profit margin of [REDACTED] mark-up. Given this project's completion status, the estimated profit margin at Puerto Caimito appears more realistic for Rio Sereno.

⁷¹ C-0249 28 2014-11-17 Addenda No4 (Minsa RS)

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

- b. expected mark-up percentage is shown in column H, line 29.
- 5. My analytical review and inquiry comments are as follows:
 - a. The project is approximately [REDACTED] complete.
 - b. The cost-to-complete is largely comprised of:
 - i. Subcontracted work for the delivery and installation of specialty equipment and completion of mechanical and electrical systems including:
 - 1. Promocion Medica (equipment): [REDACTED]
 - 2. DICELE (electrical): [REDACTED]
 - 3. See Cost-to-Complete by Project for P002 for the remaining amount of subcontract balance.
 - ii. Change Order No. 3 work. I am informed by Mr. Rivera that the estimated cost-to-complete fully accounts for this scope of work.
 - c. General conditions costs-to-complete at approximately [REDACTED] of cost-at-completion shown above appears low given the project's percentage of completion of [REDACTED]
 - d. I am informed by Mr. Rivera that had the project continued Omega would have been entitled to a contract time extension since the contractual expiration date was September 28, 2014 similar to Change Order No. 3.⁷²
 - e. The ITBMS reduction is based on my explanation at ¶54.
- 6. My observations for Kuna Yala are similar to those for Omega's other work for the Ministry of Health at Rio Sereno and Puerto Caimito. Puerto Caimito is approaching completion at approximately [REDACTED] complete and an estimated profit margin of [REDACTED] mark-up. Given this project's completion status, the estimated profit margin at Puerto Caimito appears more realistic for Kuna Yala.

⁷² C-0107 2014-05-07 Addenda No. 3 to Contract 083-2011 [154419]

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

- b. The expected mark-up percentage is shown in column H, line 28.
- 8. My analytical review and inquiry comments are as follows:
 - a. The project is approximately [REDACTED] complete.
 - b. The cost-to-complete is largely comprised of subcontracted work for the delivery and installation of specialty equipment and completion of mechanical systems including:
 - i. Promocion Medica (equipment): [REDACTED]
 - ii. Copanac (mechanical) [REDACTED]
 - iii. See Cost-to-Complete by Project for P003 for the remaining amount of subcontract balance.
 - c. General conditions costs-to-complete at approximately [REDACTED] of cost-at-completion shown above appears low given the project's percentage of completion [REDACTED]
 - d. I am informed by Mr. Rivera that had the project continued Omega would have been entitled to a contract time extension since the contractual expiration date was August 4, 2014 similar to Change Order No. 4.⁷³
 - e. The ITBMS reduction is based on my explanation at ¶54.
- 9. My observations for Puerto Caimito are similar to those for Omega's other work for the Ministry of Health at Rio Sereno and Kuna Yala. Puerto Caimito is approaching completion at approximately 84% complete and an estimated profit margin of [REDACTED] mark-up. Since Puerto Caimito is nearing completion, the estimated profit margin appears realistic.

⁷³ C-0171 Adenda No 4 Puerto Caimito (Extras Firmada por Javier Gonzalez)

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

11. Since Omega's work was suspended prior to commencement of onsite work, my calculations for this project are based on the average margin or mark-up from Omega Panama's audited financial statements for the reasons described at ¶94.

E. Ciudad de las Artes

Annex 3: Table 5 – Estimated Costs and Expected Profits Based on ETA Analysis

[illegible]

Source: Omega ETA Analysis document with Hemming Morse analysis calculation of mark-up and over (under) estimate

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

12. This document shows Omega's estimates for profit and mark-up based on its estimated cost-to-complete with and without the change order proposal number 1 as follows:
- a. expected profit on uncompleted work is shown in columns H and J, line 27; and
 - b. expected mark-up percentage is shown in columns I and K, line 29.
13. My analytical review and inquiry comments are as follows:
- a. The project is approximately [REDACTED] complete.
 - b. All trade work is contracted to Arco under a lump-sum subcontract.
 - c. The background to Change Order Proposal Number #1, based on information from Mr. Rivera, is as follows:
 - i. The National Institute of Culture requested the increased scope of work prior to the actions of the Panamanian Government that are the subject of this dispute;
 - ii. Arco participated in preparing the change order proposal and would have signed a lump-sum change order for the To Complete amount shown in column J, line 19; and
 - iii. The additional general conditions for Omega's overall construction management were sufficient to complete the project based on the proposed contract expiration date.
 - d. Regarding backcharges of [REDACTED], those amounts have been properly excluded as those issues do not pertain to the actions of the Panamanian Government.
 - e. Though having all trade work subcontracted to Arco should reduce the risk to Omega of cost over-runs or losses, given that this project is very large (i.e., over [REDACTED] and is less than [REDACTED] complete, my calculations for this project are based on the average margin or mark-up from Omega Panama's audited financial statements for reasons described at ¶94.

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

- a. The project is approximately [REDACTED] complete.
- b. The cost-to-complete is largely comprised of subcontracted work for the delivery and installation of specialty equipment and completion of mechanical systems including:
 - i. Inproser, S.A. (metals): [REDACTED]
 - ii. Eurox Constructores (finishes): [REDACTED]
 - iii. RVP, S.A. (finishes): [REDACTED]
 - iv. INTEG (mechanical and electrical): [REDACTED]
 - v. CHK (electrical): [REDACTED]
 - vi. See Cost-to-Complete by Project for P007 for the remaining amount of subcontract balance.
- c. General conditions costs-to-complete at approximately [REDACTED] of cost-at-completion shown above appears low given the project's percentage of completion of [REDACTED].
- d. I am informed by Mr. Rivera that had the project continued Omega would have been entitled to a contract time extension since the contractual expiration date was July 10, 2014.
- e. The ITBMS reduction is based on my explanation at ¶54.
- f. Though subcontractors are performing most of the trade work remaining to be completed, which with proper alignment of scopes of work to Omega's overall scope should reduce the risk to Omega of cost over-runs or losses and given that the project has more than [REDACTED] to complete, my calculations for this project are based on the average margin or mark-up from Omega Panama's audited financial statements for reasons described at ¶94, which aligns more closely to the bid mark-up of [REDACTED]

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

b. The expected mark-up percentage is shown in column H, line 28.

17. My analytical review and inquiry comments are as follows:

- a. The project is approximately [REDACTED] billed but only [REDACTED] complete based on total actual cost.
- b. Omega billed and was partially paid through the Pay Apps.
- c. The work is a turn-key, design/build 4-story office building.
- d. The bid estimated mark-up is [REDACTED], which appears quite high.
- e. The cost-to-complete report indicates that a small portion (approx. [REDACTED]) of the work has been “bought-out” or procured to subcontractors and suppliers. I am informed that the building work is subcontracted to a single subcontractor.
- f. General conditions costs-to-complete at approximately [REDACTED] of cost-at-completion shown above appears sufficient given the project’s percentage of completion based on cost is [REDACTED]
- g. The ITBMS reduction is based on my explanation at ¶54.
- h. Given the relatively low completion percentage, my calculations for this project are based on the average margin or mark-up from Omega Panama’s audited financial statements for reasons described at ¶94.

Expert Witness Statement of Greg A. McKinnon
Annex 3: Project Specific Analysis of Cost-to-Complete

- b. The expected mark-up percentage is shown in column H, line 26.
19. My analytical review and inquiry comments are as follows:
- a. The project is approximately [REDACTED] complete.
 - b. All trade work cost is subcontracted under lump-sum subcontracts as shown on Cost-to-Complete for P009 and P010.
 - c. General conditions costs-to-complete at approximately [REDACTED] of cost-at-completion shown above is somewhat low given the project's percentage of completion based on cost is [REDACTED] but not unreasonably so to suggest to me that is materially insufficient.
 - d. The ITBMS reduction is based on my explanation at ¶54.
 - e. Though subcontractors appear to be performing most of the trade work remaining to be completed, which with proper alignment of scopes of work to Omega's overall scope should reduce the risk to Omega of cost over-runs or losses and given that the project has [REDACTED] remaining to complete, my calculations for this project are based on the average margin or mark-up from Omega Panama's audited financial statements for reasons described at ¶94.