



MICHAEL R. HUHNS

JHS CPAs, LLP
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Current Position: Partner

Professional Certification: Certified Public Accountant California No. 32909 E Ohio No. 44674 Certified in Financial Forensics AICPA No. 1828 Certified Fraud Specialist Certificate No. 491

Education: Bachelor of Science in Business Administration Magna Cum Laude California State University, Long Beach

PROFESSIONAL EXPERIENCE

Certified Public Accountant and Partner
JHS CPAs, LLP

Regional Controller
Westinghouse Broadcasting and Cable, Inc.

Senior Auditor
Touche Ross & Company

EXPERT TESTIMONY EXPERIENCE

Cates Construction Inc. v. Talbot Partners
Los Angeles County Superior Court (BC 023655)

Calstone Company v. Raisch Companies
Santa Clara County Superior Court

Resolution Trust Corporation and Pima Financial Service Corporation v. United States Fidelity and Guaranty Company
Superior Court of the State of Arizona CIV-92-0822-PHX-EHC, 1992

- Pearson and Johnson v. William Miller, Inc.
Alameda County Superior Court – Consolidated Case No. 739680-7
- 3H & Associates v. Hanjin Engineering & Construction Co. LTD
American Arbitration Association No. 784 110 00061 98, 1999
- Cal Sungold, Inc v. Goodwin
District Court, Clark County, Nevada –No. A353544, 2000
- Albert C. Kobayashi, Inc. v. Duty Free Group, L.P.
Dispute Prevention & Resolution, Inc. 01-0373-M/A, 2002
- Adacon Construction v. Maxim Integrated Products, Inc.
American Arbitration Association, 2004
- In Re: Commercial Money Center Inc, Equipment Lease Litigation
U.S. District Court Northern Ohio Eastern Division, 2007
- Chateau de Louis, LLC et al v. PW Commercial Construction
Superior Court California County of San Francisco, 2009
- FDIC v. Safeco
U.S. District Court, D Nevada, Las Vegas, December 2011
- Hu Honua Bioenergy v. Hawaiian Dredging Construction Co.
Dispute Prevention and Resolution Case No. 14-0026-A
- WPH , LLC adv. Inklyne Construction, Inc.
American Arbitration Association, Salt Lake City, March 2014
- Groth v Gilad
Superior Court State of California Case No. C10-02872

PRESENTATIONS AND PUBLICATIONS

- California Society of Public Accountants – East Bay Chapter
Construction Accounting for Financial Statements
- Contractor Development Program – Lecturer
UC Berkeley Construction Engineering and Management
- California Department of Insurance – Anti-Fraud Education and Training
- The Construction Project* – American Bar Association Contributing Author
- Financial Statements, Canary in a Gold Mine – Pearlman Association

LITIGATION CONSULTING EXPERIENCE

United Pacific v. M.H. Golden Inc.
Nova Group, Inc. v. Corroon & Black
H. & W. Construction v. State of California, D.O.T.
Rosendin Electric v. Continental Heller Company
Donlan Corporation v. Industrial Indemnity
Baldwin Contracting, Inc. v. State of California , D.O.T.
William & Burrows v. Corroon & Black
Gail & Irene Beard v. Industrial Indemnity
Foodsource/Sims, et al. V. Duck, et al.
Transamerica v. Exchange Bank
Guy F. Atkinson Construction Co. v. State of California, D.O.T.
American Insurance Co. v. Elizabeth Mae Muller
D.E. Bianchini, Inc. v. City of Berkeley
Portola Hardware v. City and County of San Francisco et al.
Olympia Drywall v. East Bay Municipal Utility District
Diede Construction Company v. East Bay Municipal Utility District
3H & Associates, Inc. v. Hanil Development Company
Machanao Construction v. Royal Gardens Development, Inc.
RLI Insurance v. Commercial Money Center
Star Insurance Co. v. City of San Jose, Superior Ct. of California
Victory Village Limited III v. Builders Control Service Company, Inc.
Giampolini /Archuleta v. D. J. Amoroso, Inc.
CBIC v. American Lighting Industries, Inc.

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
California Society of Certified Public Accountants
 Litigation Economic Damages Section
Association of Certified Fraud Specialists
Association of Certified Fraud Examiners
Construction Financial Management Association
Associated General Contractors of California
 - Board of Directors East Bay District
Associated Builders and Contractors, Inc.
Tort and Insurance Practice Section, American Bar Association
Fidelity and Surety Law Committee – Friends of the Committee
Fidelity and Surety Claims Assoc. of Northern California – Past President
Surety Association of Northern California – Past President
Surety Claims Institute
National Bond Claims Association
California Land Title Association