



**THOMAS N. HENLE**

JHS CPAs, LLP  
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Education: Bachelor of Science in Business Administration  
with a major emphasis in accounting  
University of California, Berkeley – 1968

Master of Business Administration  
with a major emphasis in finance – 1969

Professional Certification: Certified Public Accountant, State of California – 1973

Professional Experience: Partner  
JHS CPAs, LLP  
Danville, California

General Manager  
ACME Transportation, Inc.  
San Pablo, California

Controller  
ACME Transportation, Inc.  
San Pablo, California

Senior Accountant  
Arthur Andersen & Company  
San Francisco, California

Professional Organizations: American Institute of Certified Public Accountants  
California Society of Certified Public Accountants  
Construction Financial Management Association  
Associated General Contractors of California  
Associated Builders and Contractors Association  
Building Industry Association  
Commercial Builders Council of the  
National Association of Home Builders  
The Beavers

Expert Witness:

Valuing a business:

Don Andersen - Erik Anderson & Co.  
Bales vs B & B Construction  
Barbara Cashew Trust vs Agriform  
Betty Hudson, Inc.  
Audrey Geldermann estate  
Insurance Co. vs Frontier P.C. Supply  
Pedro Jimenez vs Rodeo-Hercules Fire Protection District  
John McCready vs Nancy McCready  
Roeber's Incorporated  
Shapiro, Lifschitz & Schram vs R.E. Hazard, Jr.  
Larry Stewart vs Colette Stewart  
Zemco vs Zemco Ltd. in Taiwan

Analysis of financial statements and job costs:

Bank of California vs McCullough  
McCullough vs Coggin & Schutte  
McCullough vs Johnson, Grenaux & Rossi

Financial and Construction Consultant to:

Allstate Contract Floors, Inc.  
Babbitt Civil Engineering, Inc.  
Bob Jones & Sons Roofing, Inc.  
Bragg Companies  
California Land Association  
Calcon Systems, Inc.  
Dame' Construction Company  
Dar-Nel Construction, Inc.  
Erin Engineering & Research, Inc.  
G.L. Frederick, Inc.  
The Hillman Company  
H.K. Lumber, Inc.  
John S. Meek Company, Inc.  
Jonathan Group, Inc.  
KCI Builders, Inc.  
Land Development Group, Inc.  
Metropolitan Electrical Construction  
Overland Construction, Inc.  
R.J. Daum Construction, Inc.  
Roeber's Incorporated  
Steelform Construction