



## Statement of Qualifications

### John Williams

### Alvarez & Marsal Global Forensic and Dispute Services

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#### Position

John Williams is a Managing Director with Alvarez & Marsal Canada - Global Forensic and Dispute Services, in Calgary, Alberta. John is a Chartered Accountant, Chartered Business Valuator and has been recognized as a specialist in Forensic and Investigative accounting by the Canadian Institute of Chartered Accountants. John has a broad range of experience in quantifying economic losses, regulatory matters, corporate investigations and insurance matters. John has been qualified in the Federal Court of Canada, The Alberta Court of Queen's Bench and The Manitoba Court of Queen's Bench and the Quebec Superior Court as a forensic accountant and as an expert in damage quantification and business valuation issues. John has also testified in front of the Alberta Utilities Commission on cost of service issues, in a disciplinary matter before the Institute of Chartered Accountants of Alberta and in various arbitration proceedings.

#### Qualifications

Bachelor of Arts, 1984  
Diploma in Public Accountancy, 1988  
Chartered Accountant, 1989  
Chartered Business Valuator, 1994  
Certified as a Specialist in Investigative and Forensic Accounting by The Canadian Institute of Chartered Accountants (CA•IFA), 2001.

## Memberships

Canadian Institute of Chartered Accountants  
Institute of Chartered Accountants of Alberta  
Ordre des Comptables Professionnels Agréés du Québec  
Canadian Institute of Chartered Business Valuators

## Experience

### *Dispute Services*

John has been involved as an expert witness, arbitrator and advisor in a variety of matters, including business interruption and property claims, breaches of contract, tort claims, intellectual property disputes, arbitrations and mediations post-acquisition disputes, and regulatory filings. Examples of assignments include:

1. Assessment of economic losses suffered by a fertilizer distributor as a result of a breach of contract by the manufacturer and assessment of counterclaim by the manufacturer for infringement of intellectual property.
2. Assessment of economic losses suffered by an ethylene/polyethylene manufacturer as a result of alleged failure to operate a jointly-owned plant in accordance with various operating agreements.
3. Assessment of economic damages for a defendant as a result of having been found liable of infringing on a competitor's patent for nylon films.
4. Assessment of economic losses suffered by a food processor as a result of alleged malicious acts of the defendant.
5. Assessment of damages suffered by an aircraft manufacturer as a result of breach of contract by the purchaser.
6. Assessment of lost profit damages claimed by a manufacturer of aircraft subcomponents against an aircraft manufacturer.
7. Assessment of economic losses suffered by a van conversion business as a result of alleged anti-competitive actions by a car manufacturer.
8. Assessment of damages suffered by a cable service provider as a result of a contractor's failure to deliver a functioning integrated set top solution to replace its existing user interface.

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9. Assessment of the financial viability of a proposed gaming racetrack complex which allegedly failed as a result of certain actions of the defendants.
10. Assessments of business interruption for insurers and the insured.
11. Preparation of expert reports for two oil companies on the calculation of material adverse change covenants relating to the termination of long-term gas marketing agreements.
12. Assessment of financial impact of proposed royalty assessment on an integrated oil sands producer.
13. Preparation of expert report for an integrated oil company on the definition of debt and equity in relation to various agency and distributorship agreements.
14. Assessment of losses suffered by various Indian Bands in connection with foregone interest on resource revenues.
15. Preparation of various expert reports on the allocation of outsourced Customer Care costs to rate regulated and deregulated market segments for a public utility in connection with a EUB regulatory hearing.
16. Preparation of expert reports for a rail transportation company assessing the relative impact of proposed freight rates in connections with various final offer arbitration proceedings.
17. Preparation of expert report on fixed and variable costs for a public utility in connection with a EUB regulatory hearing.
18. Assessment of insurable loss for a financial institution defrauded of approximately \$130 million by three different borrowers.
19. Expert report on errors and misstatements contained in the audited financial statements of a life insurance company leading to a claim against the former auditors of a company.
20. Assessment of economic losses suffered by a plaintiff arising from the purchase of a business on the basis of false financial representation.

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21. Assessment of over-billings by a supplier in an outsourcing arrangement to a major transportation company, resulting in a significant monetary settlement.
22. Assessment of economic damages suffered by a business as a result of the landlord's failure to properly maintain the premises of a commercial office building.
23. Assessment of economic damages suffered by a property developer as a result of the developer's failure to obtain government approval for a development project.
24. Assessment of economic losses suffered as a result of a breach of contract between a national telephone company and a computer hardware and service provider.
25. Assessment of the financial viability of the purchaser of a passenger rail service in Western Canada in connection with allegations that the vendor made material misrepresentations about the financial results from operations of the rail service and its future financial prospects.
26. Assessment of the economic impact on a motor coach carrier of alleged unfair pricing by a rail carrier in connection with a hearing in front of the National Transportation Agency.
27. Assessment of economic losses suffered by a minority shareholder as a result of alleged oppression by majority shareholders.
28. Assessment of replacement values and betterments in connection with property damages.
29. Assessments of fidelity claims for insurance and insured.
30. Assessments of claims for the loss of past and future earnings, business income and other economic losses as a result of personal injuries.
31. Assistance in preparation of property claims.
32. Independent arbitrations in respect of disputes involving the quantification of the purchase price of a company.

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John Williams, CA•IFA, CBV  
Alvarez & Marsal  
Global Forensic and Dispute Services, LLC  
Suite 1110, 250 6<sup>th</sup> Ave SW  
Calgary AB T2P 3H7  
Ph: (403) 538-7534  
Fax: (403) 538-7551  
E-mail: [john.williams@alvarezandmarsal.com](mailto:john.williams@alvarezandmarsal.com)