

CURRICULUM VITAE

CHRISTOPHER N. LEWIS, CPA, MBA

Mr. Christopher N. Lewis is the Director of the C. Lewis & Co. PTE LLP office, Singapore. Mr. Lewis holds a Bachelor's of Science degree in Accounting from the University of Florida in Gainesville, Florida and a Master of Business Administration Degree from the University of South Florida in Tampa, Florida. He is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants (AICPA), the Connecticut Society of Certified Public Accountants, (CSCPA) and the Florida Institute of Certified Public Accountants (FICPA).

Prior to entering the forensic accounting field in 1992, Mr. Lewis worked in public accounting performing financial audits of publicly held companies and as a corporate internal auditor and cost accounting specialist for a multinational food processing and manufacturing company. He worked for Matson, Driscoll & Damico up to October 1996 and Quintana & Lewis CPA's until November 2003.

Mr. Lewis has conducted extensive investigative, forensic, accounting and analytical research to assist claims and other professionals in the determination of damages in the international markets of Europe, South America, Asia, Africa and the Middle East. He has also assisted insurance companies and their attorneys in insurance related litigation proceedings. Throughout his twentytwo years of experience in the forensic accounting industry, Mister Lewis has trained for and specialized in all areas of losses and commercial insurance, in particular,

Business Interruption	Property Damage
Inventory/Stock Losses	Financial Condition
Business Valuations	Bonds - Construction and Employee Fidelity

Experienced in the following specialized industries:

Oil and Gas Refining	Construction
Petrochemical Processing	Hotels and Tourism
Manufacturing	Airlines
Retail and Wholesale Operations	Textiles and Garments
Paper Mills	Food Products
Steel Mills	Pharmaceutical
Electronics	Electric Power Generation and Distribution

Mr. Lewis has also provided speeches and seminars on Business Interruption and other insurance related accounting issues to:

- The Singapore Insurance Institute
- The Taiwan Insurance Institute
- The Hong Kong Brokerage Industry

