



C. Lewis (UK) Ltd.

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Mark Lewis is the Director of C. Lewis (UK) Ltd - An international accounting firm specialising in worldwide litigation support and forensic accounting services through offices in major financial and commercial centres in London, New York, Hong Kong, Singapore, Miami, Houston and Sao Paulo.

Mr Lewis Graduated from Edinburgh University in 2001 with a Masters in Economics. Prior to entering the forensic accounting field in 2003 Mr Lewis began a career in accountancy in the financial services audit and assurance of Deloitte & Touche in London.

In 2003 Mr Lewis joined forensic accounting firm Quintana & Lewis as a senior associate and began his career in insurance in Guam joining the CAT following typhoon Pongsona. In 2004 Mr Lewis accepted a permanent role in South East Asia with C. Lewis & Company and spent 14 months settling a variety of claims in Petrochemical, Fraud, Contamination, Stock Warehousing and Refineries.

In 2005 Mr Lewis opened the London division of C. Lewis & Company, settling numerous claims in Steel, Power Generation, Compressor Losses, Refineries, Polyethylene Plants, Methanol Plants, Hotels, Stock Losses, Particleboard Manufacturing Plants, Catastrophe Losses and Pharmachem Plants. Mr Lewis has settled losses in UK, France, Germany, Ireland, Spain, Sweden, Romania, Egypt, Algeria, Canada, USA, Oman, Belgium, Finland, Kazakhstan, South Africa, Poland, Thailand, Philippines, Brazil, Norway, Austria, Italy, Bora Bora and Indonesia.

When required Mr Lewis has also supported Insurers on numerous Mediations and Arbitrations in the UK and the US and acted as the Forensic Accounting Expert Witness in Orient-Express Hotels Ltd v A. Generali (2010).

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Work Experience:

1/4/05 – Cont: C. Lewis (UK) Ltd, Lime St, London

Position: Director

An international accounting firm specialising in worldwide litigation support and forensic accounting services through offices in major financial and commercial centres in the United States of America, London, the Caribbean and the Pacific Rim. Clients have been from numerous different service lines including:

- **Steel Losses:** Clients AIG, Crawford, Cunningham Lindsey, Teceris. BI calculation on two separate multi million dollar losses in Kazakhstan including continuous caster slab loss. Separate continuous caster loss in Newport, Wales. Hot strip mill losses in Romania & \$100m Egypt transformer HRC BI loss. \$160m CBI claim Brazil. \$140m BI dustcatcher failure in South Africa.
- **Co-Generation Facilities:** Client Zurich, AIG, Liberty, Crawford. Separate co-gen losses including gas, diesel and steam turbine failures located in Milan, Italy, Tunisia, Thailand, Brazil, and US Mainland.
- **Compressor Losses:** Two high profile claims in Nitrogen and oxygen compression facilities in Germany. Nitrogen compression loss in Norway.
- **Specialist Refineries:** Client AIG Europe, Crawford. Loss of hydrogen treatment facility in Sweden in naphthetic specialist refinery.
- **Refinery:** Client AIG UK. Impacted BI loss across all divisions impacted ethylene cracker.
- **Polyethylene:** Client AIG Europe, Major impact to LDPE plant in Koln, Germany
- **Methanol:** Damage to methanol production plant in Sohar, Oman.
- **Mining:** \$250m Nickel claim in Venezuela, \$120m iron ore mine in Labrador, Canada.
- **Hotel Losses:** Client AIG Europe, Generali Crawford. Fire and 24 month indemnity period BI calculation in Galve, Sweden. Hurricane Katrina BI impact including loss of attraction calculations. Hotel loss in Oman following Cyclone.
- **Stock Loss:** AIG, Crawford. Flood damages to sugar silo and glass manufacturers in Bucharest, Romania. Warehouse sprinkler loss in pharmaceutical facility in Belgium.
- **CAT:** Numerous losses following floods in Northern England including Retail, Cinema, Steel and Industrial.
- **Pharmachem:** Major industrial explosion in pharmaceutical plant Cork, Ireland

1/1/04 – 31/3/05: C. Lewis & Co LLP, Guam, USA.

Position: Senior Associate

- **Petrochemical:** Clients AIU, Cunningham Lindsey. Major BI due to an explosion in chemical plant in Surabaya, Indonesia
- **Fraud:** Clients GAB Robins, China Insurance. Fraud investigation into textile loss in Jakarta, Indonesia.
- **SARS:** Client AIU, McLarens. Major BI loss due to SARS outbreak in 4 major hotels in Singapore.
- **Stock:** Client AIU, McLarens. \$30m stock loss in paper warehouse.
- **Refinery:** Client AIG Europe, Crawford. Assistant on 144m Euro claim following explosion in Madrid refinery. Tasks included calculation of direct BI and downstream chemical CBI loss. PIMS linear programmes were also developed with Dr George Intille of SRI Consulting.
- **Contamination:** Client AIU. BI resulting from cholera contamination in supermarket in Hong Kong.

1/1/03 – 31/12/03: Quintana & Lewis LTD, Cannon St, London

Position: Senior Associate

- **Disaster Recovery:** Clients Guam Insurance Adjustors and AIG. A total of 3 months spent on Guam as a member of GIA's catastrophe team following typhoon Pongsona. Responsibilities including the calculation of business interruption and property damage claims on three major hotels – The Hyatt, Hilton and Outrigger including liaising with adjustors from McLarens, Crawfords and

GAB Robbins as well as public adjustors, electrical engineers, salvage experts and structural engineers to manage an estimated \$50m loss. Also working for AIG in London following the floods in Prague and Dresden 2002 on the insurance claims in the Hilton and IBIS hotels.

- **Insurance Investigations:** Client AIG. Involved in the calculation of an insurance claim for additional cost of working involving an international slag cement producer including preparation of detailed report and analysis of flexed budgets, causation issues, and stock levels.
- **Litigation Support – High Court Commercial Division:** Clients Gordon Dadds. Involved in major high court actions regarding intellectual property theft that included preparation of detailed financial models calculating lost revenue streams on a expected value discounted cash flow basis culminating in an expert witness report for disclosure to the court. Duties also included regular liaisons with marketing expert witness and meeting with both counsel and solicitors.
- **Mediation:** Client Clausen Miller. Involved in the preparation of an expert witness report on behalf of Securicor Cash Services in a dispute against Northern Rock for use in mediation regarding potential misposted transactions. Duties included accounting critique of a KPMG report, recalculation of sample sizes and general ledger reconciliations.
- **Fraud:** Client Individual. Involved in a fraud and potential mis-selling action against a major European bank following the abnormal performance of a discretionary portfolio fund. Duties included obtaining a Norwich Pharmaceutical Order, approaching solicitors and the preparation of an experts report analysing the individual transactions involved.
- **Medical Negligence:** Client Individual. Calculation of lost earning following the development of DVT after receiving inaccurate medical advice.

29/08/01 – 31/12/02: Deloitte & Touche, Stonecutter Crt, London.

Position: Associate

Financial Services Group of the Assurance and Advisory department in London for 14 months working on numerous different clients and projects while studying for the ICAEW chartered accountancy qualification. Clients have been from numerous different service lines:

- **Insurance Brokers:** Clients Willis and Marsh. A total of nine weeks in the Ipswich, Norwich and East India Dock offices looking at BNYR, funding, debit cash & market commissions as well as bank reconciliations, quarterly management reports and Lloyd's late settlements.
- **Retail Banking:** Client RBS. Working in the corporate banking, shipping, payments and West Register Public Houses section of this audit for four weeks in total including testing interest margin, commission & fee income, Natwest manual returns, trade finance import loans, international payments as well as fixed assets, debtors, creditors and share capital.
- **Investment Banking:** Client: Goldman Sachs. Working for 3 months on a special consultancy project which involved auditing and assisting analysts in the preparation of the Quantum database, a package that contains financial information, both historical and predicative on the world's largest companies. I managed the oil & gas sector, hospitalities, food beverages & tobacco, biotechnology, internet and consultancy services.
- **Private Banking:** Client: Cater Allen. Three weeks on the audit of Cater Allen (Abbey National's private bank) and Cater Allen Premier Banking (formally Flemings) which included the summarisation of board minutes, prepayments, fixed assets, cash, accruals, other creditors operating expenses, payroll, prepayments, accruals, intercompany and operating expenses.
- **Securities & Brokerage Firms:** Client: Sempra Metals Limited. Three weeks involving testing in the physicals and settlements department and the substantive testing of payroll the drafting of the engagement letter, the preparation of the quarterly review and the submission of US GAAP compliance documents.
- **Investment Managers:** Clients TT International, MLIM and ORN Capital. Responsible for the audit of the balance sheet and the FSA return at TT International, The P&L account at ORN Capital and while at MLIM agreeing the various entity accounts to the consolidation spreadsheets.
- **Pension Funds:** Clients Consignia Pension Plan and Anglo American. Two weeks at CPP responsible for the audit of the cash section as well as board minutes and investments. At Anglo American involved the completion of the audit of the Tarmac pension plan for the BSL & BSC divisions.

Professional Qualifications:**The Chartered Institute of Management Accountants:
Advanced Diploma in Management Accounting**

Managerial Level:

Management Accounting Performance Evaluation, Management Accounting Decision Management, Organisational Management and Info Systems, Integrated Management, Financial Accounting and Tax Principles, Financial Analysis.

Foundation Level:

Financial Accounting Fundamentals, Management Accounting Fundamentals, Economics for Business, Business Law, Business Mathematics

The Institute of Chartered Accountants in England and Wales:

Professional Stage:

Accountancy, Audit & Assurance, Business Management, Business Finance, Taxation, Commercial Law, Company Law

Education:

1997-2001 Edinburgh University

1992-1997 Charterhouse School - Godalming

1989-1992 Papplewick School – Ascot

1983-1989 Hill House School - London

Degree:

Economics MA (Hons) Edinburgh University

Courses included: Macro & Micro Economics, Negotiation, Econometrics, Economics of Strategic Behaviour, History of Economic Thought, Quantitative Economics, Economic Forecasting, Psychology, Politics and Accountancy.

A-Levels:

B Economics, B Physics, B Mathematics

B French (AS Level), Merit Economics (S Level), 2:1 Economics (STEP Level)

GCSE's:

A*A* Science Dual Award, A Maths, A French, B English, B English Literature, B History, B Drama, B Geography, C German

Skills:

Computer: Highly proficient in Excel and Word

Full driving licence

Languages:

Good working knowledge in French