

JOSEPH L. WILKINSON
BERKELEY RESEARCH GROUP, LLC
700 Louisiana Street, Suite 2600
Houston, Texas 77002

Direct: 713.481.9434

Mobile: 713.822.2026

Fax: 713.236.8596

jwilkinson@thinkbrg.com

EDUCATION

Northwestern University
MBA, Accounting, Finance, and Marketing, Kellogg Graduate School of Management,
1977
M.S. and B.A., Chemistry, 1974 (Honors program)

PRESENT EMPLOYMENT

Berkeley Research Group, LLC
Managing Director

PREVIOUS POSITIONS

Econ One Research, Inc., Houston, Texas
Managing Director, 2009–2010

- Prepared a rebuttal report and testified in an international arbitration involving a dispute between a government and a developer of a major heavy oil project
- Participated in the preparation of a rebuttal report involving an international arbitration between a government and the owner of several cement plants
- Led a fraud investigation for a specialty coal producer resulting in procedural revisions

Huron Consulting Group, Inc., Houston, Texas
Managing Director, 2007–2009

- Prepared a rebuttal report for international arbitration involving a dispute between a buyer and Romania for a major natural gas based chemical complex
- Prepared a rebuttal report for an international arbitration involving a dispute between a company and Venezuela over one of the largest gold deposits in the world
- Provided assistance and industry insight to counsel for secured creditors of a U.S. coal bed methane company in bankruptcy proceedings
- Testified on behalf of a major oil and gas company defending a class action lawsuit involving fuel shipments and use of proper accounting treatment in Puerto Rico

Deloitte Financial Advisory Services, LLP, Houston, Texas
Director of Forensics and Dispute Services, 1997–2007

- Consulted with a Moroccan oil and gas company in an international fraud dispute involving an oil service technology company (analyzed cash diversions and fraud by management).
- Provided expert opinion and testimony on behalf of several major oil and gas companies regarding the value of sour gas processing for four major operations.
- Provided expert opinion and testimony regarding use of improper due diligence by a buyer (including detailed analysis of data available versus normal standards).
- Provided expert testimony and analysis for a multimillion-dollar lawsuit involving oil and gas fraud (analyzed cash diversions, asset transfers, and commingling of funds).
- Consulted with two major oil and gas companies in a purchase price dispute for Gulf of Mexico properties (determined a cost-effective approach to determine proper revenue recognition, including supporting documentation and cash confirmations).
- Provided arbitration services for a purchase price dispute involving a multimillion-dollar gas storage facility (managed engineering and legal advisors, analyzed technical, and financial presentations by both parties and determined the fair market value of the possible impairment).
- Consulted with two major chemical companies in a detailed contract and cost review for use in negotiation for future services.
- Acted as interim CFO for a Japanese pharmaceutical company closing operations in the United States.
- Provided debtor assistance and testimony in bankruptcy proceedings involving a \$200 million offshore oil and gas company. Services included selling the assets and maximizing value.
- Provided creditor assistance (and testimony) in the bankruptcy of a large products pipeline company leading to adoption of a reorganization plan favorable to clients.
- Consulted with two international oil and gas companies in a purchase price dispute regarding oil and gas properties in Russia (analyzed tax documentation and the proper accounting treatment for many disputed balance sheet items).
- Provided project valuation reviews of international energy investments for \$5 billion investment fund.
- Provided fraud reviews for critical audit clients in energy.

Tenneco Energy, Oil and Gas Investment Fund Management, 1992–1997

- Managed an oil and gas mezzanine investment fund. Responsibilities included reviewing and negotiating detailed financings in oil and gas projects. Learned to value reserve reports and review development plans.

Williams McKay, Investment Banking, 1991–1992

- Provided corporate finance services for public companies, including mergers and acquisitions as well as secondary equity offerings.

Windham Capital, Investment Banking, 1989–1991

- Provided merger and acquisition services, including selling a pharmaceutical plant in the Caribbean.

Granada Corporation, Director of Finance and Acquisitions, 1987–1989

- U.S. agricultural company, with products shipped worldwide and operations in Panama. Managed budgeting, treasury, and acquisition functions.

Tennessee Gas Transmission, Director of Finance and Treasury, 1984–1986

- Directed acquisitions and managed Treasury for major U.S. natural gas pipeline company.

Tenneco, Inc., Manager Strategic Planning, 1977–1984

- Planning for worldwide investments in chemicals, agriculture, and minerals. Experience included negotiations with Trinidad for methanol plant, worldwide phosphate chemicals, trona, specialty and commodity chemicals. Responsibilities included capital planning and acquisitions.

CERTIFICATIONS, LICENSES, AND HONORS

Series 7 and 63 U.S. NASD Brokerage Licenses

Licensed by Texas for Financial Investigations, Office Manager

Certified Fraud Examiner and Certified Cash Manager

Phi Eta Sigma and Phi Lambda Upsilon Honorary Societies

PROFESSIONAL AFFILIATIONS

Independent Petroleum Association of America

Association of Certified Fraud Examiners

Advisory Board for Rice University, Center for Technology and Entrepreneurship

Institute for Energy Law Advisory Board

SELECTED SPEAKING ENGAGEMENTS AND PROFESSIONAL PUBLICATIONS

- (1) State Bar of Texas, Speaker for Continuing Legal Education programs on accounting, various, 2007–2008
- (2) Association for Corporate Counsel, Houston, Speaker for Continuing Legal Education program on accounting, 2008
- (3) *Journal of the American Chemical Society*, two papers, coauthor, on copper based chemical synthesis, 1970s
- (4) “Three Keys to Oil and Gas Fraud, with Detection and Prevention Actions Needed,” *Oil and Gas Monitor*, December 16, 2015

PROFESSIONAL EXPERIENCE

Joseph Wilkinson has more than 30 years of advisory and energy industry experience for domestic and international projects. He has served as an expert witness, arbitrator, and business advisor for the oil and gas, petrochemical, pipeline, and oil services industries. Mr. Wilkinson has performed analyses related to litigation, bankruptcy, arbitration, mergers, post-acquisition disputes, business and asset valuations, and contract disputes for companies of all sizes in locations all over the world. He has been involved in the planning, evaluation, and building of numerous energy and chemical facilities. In addition, he has participated in numerous financings and merger transactions, providing planning, evaluation, due diligence, and fraud reviews.

Mr. Wilkinson's experience has been in projects based in Australia, Trinidad, Puerto Rico, England, Morocco, Italy, Russia, Romania, Venezuela, France, Canada, the United States, Mexico, and Iraq. Besides oil and natural gas, he has experience in phosphates, trona, gold, copper, coal, and related chemical facilities based on these natural resources. He has led teams of up to 12 professionals in dispute resolution, participated in negotiations with governments for natural gas based plants, and testified in The Hague concerning the value of oil and gas reserves in an ICSID proceeding.

TESTIMONY AND DEPOSITION EXPERIENCE

- (1) *NI Fuel Company, Inc. v. Stephen E. Jackson et al.*, Case No. CJ-2000-0874, Tulsa County District Court; Energy Fraud Investigation; Testifying Expert, 1999–2004.
- (2) *Churchill Capital Partners II LP and Churchill Capital, Inc. v. The Catalyst Fund, Ltd. and Southwest/Catalyst Capital, Ltd.*, Harris County, Texas; Expert Witness, 2000.
- (3) *Panaco Bankruptcy* – Chapter 11 Filing/Debtor Committee; Expert Witness, 2002–2004.
- (4) *Olympic Pipeline* – Chapter 11 Filing/Creditors Committee; Expert Witness, 2003–2004.
- (5) *BP Amoco, Chevron, and Anadarko v. Wyoming Department of Revenue; Wyoming State Board of Equalization*; Expert Witness, 2003–2005.
- (6) *Littlefield LP and Rodney Hughes v. Savannah Energy, EnCana Oil and Gas USA and Richard Carey*; Expert Witness, 2004–2005.
- (7) *Little Wavo, Inc., and New Wavo Communication Group, Inc. v. American Media Services, LLC; Houston Texas Radio, LLC; and Edward Seeger*; Expert Witness, 2005–2006.
- (8) *Trilla et al. v. The Shell Company (Puerto Rico) Limited*; Expert Witness, 2007–2009.
- (9) *St. James LLP v. et al.*; Expert Witness, 2008–2009.
- (10) *Conoco Phillips v. Venezuela*; Expert Witness, ICSID, 2010.
- (11) *Pemex Exploración y Producción v. BASF Corporation et al., and Pemex Exploración y Producción v. Big Star Gathering LTD LLP*; Expert Witness, 2012.

- (12) In the High Court of Justice, Queen's Bench Division, Commercial Court Between: Excalibur Ventures LLC, Claimant and (1) *Texas Keystone Inc.*, (2) *Gulf Keystone Petroleum Limited*, (3) *Gulf Keystone Petroleum International Limited*, (4) *Gulf Keystone Petroleum (UK) Limited*, Defendants; Expert Witness, 2012 and 2013.
- (13) *EnerJex Resources, Inc. vs. Jeffrey Haughey, Robert K. Green, and Husch Blackwell LLP*; Expert Witness, 2013.
- (14) *RSR Corporation, Revere Smelting & Refining Corporation, Eco-Bat New York, LLC, Quemetco, Inc. Eco-Bat Indiana, LLC, and Quemetco West, LLC vs. Johnson Controls Battery Group, Inc.*; Expert Witness, 2013.
- (15) *High Sierra Transportation, LLC v. Flint Hills Resources, LP et al.*; Expert Witness, 2014.
- (16) *Medical Multimedia Advertising, Inc. v. Dynacq Healthcare, Inc. and Doctors Practice Management, Inc.*; Expert Witness, 2014.
- (17) *Interoceanic Corporation, v. Helm Düngemittel, GMBH and Helm Fertilizer Corp.*; Expert Witness, 2015.