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**H. Christopher Nobes, C.A., C.B.V**

**Education**

H.B.A. 1994  
Richard Ivey School of  
Business and  
Administration at the  
University of Western  
Ontario

**Memberships**

Institute of Chartered  
Accountants of  
Ontario, 1997 - Ontario  
Honour Roll on  
Uniform Final  
Examination

Canadian Institute of  
Chartered Business  
Valuators, 2000

Canadian Associate of  
Family Business  
Enterprise ('CAFÉ'),  
2002 and continuing

**Scope of Work**

Partner – Campbell  
Valuation Partners  
Limited  
Audit Senior - Ernst &  
Young  
Author  
Co-Editor  
Seminar Leader  
Other Credentials

**Scope of Work**

A **Partner** with Campbell Valuation Partners Limited ('CVPL') and Veracap Corporate Finance Limited ('Veracap'), engaged in the practice of rendering independent and objective business valuation opinions, assisting in the sale of businesses, and related advice in numerous industry sectors. Has experience with:

- the acquisition and sale of private company interests in a variety of sectors
- shareholder disputes in automotive, commodity-based manufacturing, real estate, e-commerce, waste management, real estate, and other industries
- inter-shareholder transactions in commodity-based manufacturing, real estate, oil and gas, chemical manufacturing and distribution and other industries
- taxation disputes in the oil and gas, consumer goods and other industries
- dissent, appraisal and oppression remedies in automotive, commodity-based manufacturing, telecommunications, primary metals, and other industries
- fairness opinions in automotive, aeronautic and media relations industries
- multinational tax restructurings in agrochemical, automation, polymers manufacturing, and chemical distribution industries
- damage quantifications in consumer goods, financial and software industries
- tax planning in high-end leisure travel, publishing, retail and transportation industries
- matrimonial disputes in construction, paint manufacturing, retail point-of-sale equipment, sport fishing and transportation industries
- special assignments for the Auditor General, Canada

**Audit Senior**, Ernst & Young, Toronto, Entrepreneurial Services Audit Group, 1994 to 1997



## H. Christopher Nobes, C.A., C.B.V

### Author of the following articles:

- *Fair Value Determinations Pursuant to Accounting Standards Dealing with Business Combinations, Goodwill and Other Intangibles*, set out in **Business Valuation Commentary** (August, 2002) and presented at the **Canadian Institute's** June 2002 Canadian and U.S. Financial Accounting and Reporting Conference
- *Environmental Liability is Increasingly Important in Business Valuations*, published in **The Lawyers Weekly** (January, 2003) and set out in **Business Valuation Digest** (April, 2002)
- *The Capital Asset Pricing Model*, published set out in **Business Valuation Commentary** (May, 2001)
- *Shareholder Disputes over Private Company Share Value*, set out in **Business Valuation Commentary** (October, 1999)

### Co-Editor of the following publications:

- **Canada Valuation Service**, a loose-leaf periodical published by Carswell Publications, Toronto, Ontario
- **Business Valuation Commentary**, an electronically distributed newsletter covering current topics of business valuation

### Conducted the following Seminars:

- **The Private Business Series**, Selling Your Company on the Open Market, Business Valuation for Private Companies, Toronto (2005) (2006)
- **Canadian Association of Family Enterprise**, Toronto (2003), Victoria (2004), Valuing the Business for Family Ownership Succession
- **The Canadian Institute**, Toronto (June, 2002), Fair Value Determinations Pursuant to Accounting Standards Dealing with Business Combinations, Goodwill and Other Intangibles
- **Lawson Lundell**, Vancouver (September, 2001), Common Problems Found in Business Valuation Reports
- **Priel, Stevenson, Hood & Thornton**, Saskatoon (September, 2001), Common Problems Found in Business Valuation Report
- **Certified General Accountants of Ontario**, Toronto (December, 2000), Business Valuation: A Practical Application
- **Borden & Elliot**, Toronto (October, 1999), An Introduction to Business Valuations
- **Consortium of Chartered Accountants**, Toronto (September, 1999), A Practical Guide to Business Valuation

### Other Credentials include:

- Limited Market Dealer registration – Ontario Securities Commission
- Level II security clearance – Office of the Auditor General of Canada