

Errol D. Soriano

CA, CBV, CFE

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BIO/SUMMARY

Errol Soriano graduated from the University of Western Ontario's School of Business Administration in 1987. He obtained his CA in 1989 and his CBV in 1993. Since 1991, Errol's practice has been dedicated exclusively to the areas of business valuation and damages quantification. Errol has been qualified as an expert in business valuation and damages quantification in various Canadian Courts and in international arbitration proceedings in the United States. Errol has also been appointed Inspector pursuant to the Ontario Business Corporation Act to review accounting and business records in a shareholder dispute.

Errol's work specialties include domestic matters as well as international trade and investment disputes involving trade agreements, bilateral investment treaties and/or the North American Free Trade Agreement. Errol has provided services to clients in Canada, the United States, Europe, South America and the Middle East.

In addition to his broad, practical experience, Errol is the author of an authoritative text on the quantification of economic damages (and co-author of a second text), and has lectured extensively to professional interest groups in Canada and the United States.

EDUCATION

Honours Business Administration, University of Western Ontario, 1987
Chartered Accountant, Canadian Institute of Chartered Accountants, 1989
Chartered Business Valuator, Canadian Institute of Chartered Business Valuators, 1993
Certified Fraud Examiner, Association of Certified Fraud Examiners, 1994

PRESENT POSITION

Campbell Valuation Partners Limited, Managing Director, 2009 - present

RECENT PREVIOUS POSITIONS

LECG Canada Limited, Director, 2004-2009
Low Rosen Taylor Soriano, Principal, 1998-2004

PROFESSIONAL MEMBERSHIPS AND ASSOCIATIONS

Association of Certified Fraud Examiners
Canadian Institute of Chartered Accountants
Canadian Institute of Chartered Business Valuators
Institute of Chartered Accountants of Ontario
Ontario Expropriation Association

COMMITTEE PARTICIPATION & AWARDS

Communication Award, CICBV (2006)
Professional Practice Coordinator, CICBV (2006-2007)
Public Practice Committee, CICBV, Committee Member (2006)
Communication & Membership Services Committee, CICBV, Committee Member (2003-2005)
The Toronto Professional Development Workshop Series, CICBV, Planning Committee Member, (1998-2003), Chairman (2001-2003)
CICBV, Regional Conference for Eastern Canada, Chairman of the Planning Committee (2003)

PUBLICATIONS

Books

1. Soriano, Errol, *Understanding Financial Analysis in Litigation*, Carswell, 2004.
2. Soriano, Errol, *The Accountants Guide to Litigation Support Services*, Carswell, 1996.

ARTICLES AND PRESENTATIONS

Current Issues in Assessing Damages in Class Action Proceedings, CICBV Eastern Regional Conference, Speaker, (2009)
Expert Witness Testimony in International Arbitration, Foundation for International Arbitration Advocacy, Contributor (2008)
Valuation Issues in Product Recalls, Business News Network, Guest Speaker (2008)
Practical Issues in Loss Quantification, Investigative & Forensic Accounting Program, Rotman School of Management, University of Toronto, Speaker (2003-2008)
Capstone Residency Program, Investigative & Forensic Accounting Program, Rotman School of Management, University of Toronto, Panelist (2008)
Expert Quantification, The Ontario Bar Association (2006)
The Price of Compensation, CA Magazine (September 2003)

ARTICLES AND PRESENTATIONS (continued)

Litigation Accounting, Professional Development Retreat, Gowlings LLP, Speaker (2002)
Quantitative Economic Analysis in Breach of Contract Cases, York University, Speaker (2001)
Reviewing Income Tax Returns for the Purposes of Litigation Accounting, Lawyers Professional Indemnity Company, Speaker (1999)
Quantification of Maintainable Income for Litigation Cases, CICBV, Eastern Regional Conference, Speaker (1997)
International Arbitration and the NAFTA, CICBV, Eastern Regional Conference, Speaker (1997)
Accounting for Non-Accountants, Ontario Securities Commission, Kempenfelt Conference, (June 1997)
Intellectual Property Valuation, Lawyers Weekly (June 1996)
Restricted Value, CA Magazine (January/February 1996)
The Valuation of Business Interests, The World Bank/Egyptian Central Auditing Organization, Speaker (1995)
Purchase and Sale of a Business, CCH Canada, Speaker (1994)
Recovering Damages in Commercial Tort Litigation, Canadian Bar Association, Co-Author (1992)
Quantification of Economic Damages in Litigation Cases, CICBV, Co-Author (1992)

EDUCATION MATERIALS

Graduate Certificate in Fraud Examination and Forensic Accounting, Seneca College, Course Materials (2007-ongoing)
Accreditation Course, CICBV, Lecturer (2006-ongoing)
Specialization Certificate in Investigative and Forensic Accounting, Course Materials, CICA, (2002-ongoing)
Specialization Certificate in Investigative and Forensic Accounting, Lecturer (2004-ongoing)
Accreditation Exam, CICBV, Contributing Author (1998)
Eastern Regional Conference, CICBV, Speaker (1997)
Litigation Accounting Final Exam, CICBV, Co-Author (1994-1997)
Business Valuation Course Materials, CICBV, Contributing Author (1996)
National Institute for Trial Advocacy, Contributor (1994)
Litigation Accounting Course Materials, CICBV, Co-Author (1993)