

Employment

- 1996 – cont. *Partner* (formerly Associate)
Campbell Valuation Partners Limited, Toronto, ON
Business and intangible asset valuations, acquisitions and divestitures and damages quantification
- 2005 – cont. *President*
Veracap Corporate Finance Limited, Toronto, ON
(An affiliate of Campbell Valuation Partners Limited)
Acquisitions and divestitures, private equity financing, succession planning and shareholder value enhancement services.
- 1994-1996 *Vice President Operations and Chief Financial Officer*
(formerly Director of Finance and Administration)
Control and Metering Limited, Mississauga, ON
Manufacturer of process control equipment, software, and systems
- 1993 – cont. *Director and President*
Stratplan Management Ltd., Oakville, ON
Educational services and financial consulting
- 1991-1994 *Corporate Planning Manager* (formerly Zone Planning Manager and Internal Auditor)
Hostess Frito-Lay (wholly owned by PepsiCo), Mississauga, ON
A major manufacturer and distributor of snack foods
- 1988-1991 *Audit Senior* (formerly Staff Accountant)
KPMG (Peat Marwick), Montreal, QC and Woodbridge, ON
A major public accounting and consulting firm

Education

- 1992 *Master of Business Administration, **McMaster University**, Hamilton ON*
D.M. Heddon Gold Medal – highest ranking graduate
- 1989 *Graduate Diploma in Public Accountancy, **McGill University**, Montreal, QC*
Kenneth F. Byrd Prize – highest ranking graduate
- 1988 *Bachelor of Commerce, **Concordia University**, Montreal, QC*
Governor General’s Award – highest ranking graduate
- 1986 *Diplome D’Etudes Collegiales, **John Abbott College**, St. Anne de Bellevue, QC*
Academic Excellence in Finance Award

Professional Accreditations

- 2007 *Canadian Institute of Chartered Accountants*
Corporate Finance Qualification (CF)
- 2002 *American Society of Appraisers*
Accredited Senior Appraiser – Business Valuation
- 2001 *The CFA Institute*
Chartered Financial Analyst
- 1999 *American Institute of Certified Public Accountants*
Illinois State Board of Accountancy
- 1998 *Canadian Institute of Chartered Business Valuators*
Ranked 2nd in Canada on the 1998 Membership Entrance Examinations
- 1991 *Society of Management Accountants of Ontario (Fellow)*
Ranked amongst top 10 in Canada on the 1990 Final Accreditation Examinations
Received Fellowship accreditation in 2004
- 1991 *Institute of Chartered Accountants of Ontario*
Ranked 15th in Canada on the 1989 Uniform Final Examinations

Publications – Books

- 2007 *Editor, **Corporate Finance for Canadian Executives***
and Co-author of Chapter 5 – Buying and Selling a Private Company
Thomson-Carswell, Toronto, ON
- 2005 *Author, **Selling your Private Company: The Value Enhancement
Framework™ for Business Owners***
The Canadian Institute of Chartered Accountants, Toronto, ON
- 2004 *Author, The Litigious Elements of Business Valuation (Chapter 15)
Advocacy & Taxation in Canada, Irwin Law, Toronto, ON*
- 2001 *Co-author, **The Valuation of Business Interests***
The Canadian Institute of Chartered Accountants, Toronto, ON
- 1998 – cont. *Co-editor, **Canada Valuation Service** (loose-leaf periodical)*
Thomson-Carswell, Toronto, ON

Publications – Articles

- CMA Management Magazine
- June 2007 *Selling a Private Company – Common Mistakes*
May 2007 *Selling a Private Company – The Business Sale Process*
April 2007 *Selling a Private Company – Preparing for the Sale*
Jan. 2007 *Strategies for Shareholder Value Enhancement*
Aug. 2005 *Management Buyouts: A Framework for Value Realization*
Jan. 2003 *Measure for Measure: Creating and Managing Shareholder Value*
Nov. 2002 *Post-Acquisition Pressure*
June 2002 *Lets Make a Real Deal: Looking Beyond Price in Mergers & Acquisitions*
May 2001 *Kicking the Tires: Determining the Cost of Capital in an Acquisition Target*
Mar. 2001 *Establishing Royalty Rates in Licensing Agreements*
Dec. 2000 *Reducing the Risks in Joint Ventures*
Oct. 2000 *Protecting Your Piece of the Pie: Structuring an Effective Shareholders Agmt.*
July 2000 *Creating Synergies: Realizing the Strategic Value of Acquisitions*
- 2003 *The Conundrums of Comparable Company Multiples*
CICBV Eastern Regional Conference, Toronto, ON
- 2003 *Placing a Value on Synergies and Strategic Advantage*
The Journal of Business Valuation
- May 2003 *Buying the Business: Strategies for Structuring Your Purchase Price*
Atlas Information (Canada) Inc.
- Mar. 2002 *The Lawyers Weekly*
Common Deficiencies Impair Credibility of Reports
- Oct. 2001 *Financial Statement Analysis in Mergers & Acquisitions*
The Canadian Institute
- Aug. 2001 *Valuation Issues in Shareholders' Agreements*
The Canadian Journal of Financial Planning
- Jan. 2001 *Corporate Strategy and Shareholder Value*
Federated Press
- 1998 *Determining the Cost of Capital for Corporate Acquisitions*
Financial Intelligence, Vol. III No. 19, 1998, Federated Press

Teaching and Educational Support

- 2002 *Institute of Chartered Accountants of Ontario, Toronto, ON*
Professional Development Program
- 2001 – 2005 *National Association of Certified Valuation Analysts, Salt Lake City, UT*
Career Development Institute Program – Mergers & Acquisitions
Instructor of Exceptional Distinction - 2002
- 2000 – 2005 *Canadian Institute of Chartered Business Valuators, Toronto, ON*
Professional Membership Program
- 1994 - 2004 *Society of Management Accountants of Canada, Mississauga, ON*
Professional Membership Program
- 1990 -1998 *CRPML Ltee., Montreal, QC*
Chartered Accountancy Program
- 1990-1992 *Concordia University, Montreal, QC*
Chartered Accountancy Program
- 1990 *McGill University, Montreal, QC*
Chartered Accountancy Program

Seminars

Numerous seminars given on the topics of business valuation, acquisitions & divestitures, and related matters throughout North America, including:

The Economic Club of Toronto
McMaster World Congress on Intellectual Property
Several Federated Press and Canadian Institute conferences
Financial Executives International
The Canadian Institute of Chartered Business Valuators and American Society of Appraisers
Investment Saskatchewan Leaders Forum
Canadian Investor Relations Institute
Office of the Superintendent of Financial Institutions
The Peel Institute of Applied Finance
Business owner and executive groups
Various legal, financial planning and Chartered Accountancy firms

Committee Involvement

- 2006 – cont. *Board of Directors*, SIRIT Inc., a publicly-held Canadian technology company
Chair of the Audit Committee
Member of the Compensation Committee
- 2006 – cont. *Board of Directors*, Canadian Financial Executives Research Foundation
A research organization established by Financial Executives International
- 2002 – cont. *Board Member*, Financial Executives International – Hamilton Chapter
President from 2003-2006
- 2002 – cont. *Editorial Advisory Board*, Business Valuation Digest
A publication of the Canadian Institute of Chartered Business Valuators
- 2001 – 2007 *Board of Governors*, Society of Management Accountants of Ontario
Board Chair – 2006-2007
- 2001 – 2005 *Board of Directors*, Halton Trauma Centre
A non-profit organization for the prevention and treatment of child abuse
President of the Board – 2003 and 2004
- 2002 *Intangibles Task Force*, Canadian Institute of Chartered Business Valuators
- 1999 – cont. *Board of Directors and Compensation Committee*, Control and Metering Limited
A privately held process control equipment company
- 2000 - 2002 *Alumni Committees*, McMaster University, School of Business
- 2000 - 2001 *Chairman, Citizens Review Committees*, United Way of Oakville
- 2000 – 2001 *Management Committee*, Society of Management Accountants - Halton Chapter

Expert Testimony

Alternate Dispute Resolution Hearings

Court of Queen's Bench, Saskatchewan

Ontario Superior Court

Tax Court of Canada

Other Credentials

Registered as a Limited Market Dealer– Ontario Securities Commission

Member of Financial Executives International

Member of the Institute of Corporate Directors

Member of the Canadian Venture Capital Association

Member of the Association for Corporate Growth

Level II security clearance – Office of the Auditor General of Canada and the Department of Justice - Canada

Interviewed for several articles published by *The Globe and Mail* and had several appearances on *Business News Network* television.