

CURRICULUM VITAE

JAMES A. DEBRESSER, CA•IFA/CBV

MARMER PENNER INC.

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ACADEMIC AND PROFESSIONAL QUALIFICATIONS

- Bachelor of Commerce (B. Comm.)
University of Toronto, 1993
- Chartered Accountant (CA)
Ontario Institute of Chartered Accountants, 1995
- Chartered Business Valuator (CBV)
The Canadian Institute of Chartered Business Valuers, 1998
- Designated Specialist in Investigative and Forensic Accounting (CA•IFA)
Ontario Institute of Chartered Accountants, 2001

PROFESSIONAL EXPERIENCE

- Specializing in business valuations, damages claims, litigation and forensic accounting and corporate and criminal investigations in a wide variety of industries and contexts. Valuation experience in context of shareholder disputes, matrimonial litigation, estate and trust litigation, tax planning, mergers and acquisitions and for financial reporting requirements. Litigation accounting experience includes damages claims, personal injury, malpractice claims and breaches of contract and fiduciary duty. Forensic accounting experience in context of valuations as well as corporate and criminal investigations.
- Qualified as expert to provide valuation and accounting evidence on numerous occasions. Experienced in providing evidence under the *Arbitration Act*. Experienced in the arbitration and mediation of financial issues.

CAREER HISTORY

- 1996 to present Associate (1996 to 2000) and partner (2000 to present) with Marmer Penner Inc.
- 1996 Mintz & Partners Corporation
Business Valuation and Litigation Support Services
- 1996 Coopers & Lybrand, Chartered Accountants
General Practice and Income Tax
- 1991-1996 Ernst & Young, Chartered Accountants
General Practice and Forensic and Litigation Accounting

PROFESSIONAL ASSOCIATIONS

- Canadian Institute of Chartered Business Valuators
- Ontario and Canadian Institutes of Chartered Accountants