

## **CURRICULUM VITAE**

**JAMES A. DEBRESSER, CPA, 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 Valuators, 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