

## **CURRICULUM VITAE**

**STEVE Z. RANOT, CPA, CA•IFA, CBV**

**MARMER PENNER INC.**

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### **ACADEMIC AND PROFESSIONAL QUALIFICATIONS**

- Honours Bachelor of Commerce  
University of Toronto  
May 1986
- Ontario Securities Course  
December 1987
- Chartered Accountant  
Institute of Chartered Accountants of Ontario  
September 1988
- In-Depth Income Tax Course  
Canadian Institute of Chartered Accountants  
January 1991
- Chartered Business Valuator  
Canadian Institute of Chartered Business Valuators  
December 1993 (3rd highest mark in Canada)
- Designated Specialist in Investigative and Forensic Accounting  
The Institute of Chartered Accountants of Ontario  
July 2000
- Designated Specialist in Business Valuation  
The Institute of Chartered Accountants of Ontario  
March 2001

## PROFESSIONAL EXPERIENCE

- Specializing in business valuations, damages claims, litigation and forensic accounting and corporate investigations in a wide variety of industries and contexts. Valuation experience in context of shareholder disputes, matrimonial litigation, estate and trust litigation, tax planning and mergers and acquisitions. Litigation accounting experience includes income determination, damage claims, personal injury and breaches of contract. Forensic accounting experience in context of valuations and corporate investigations.
- Qualified as expert to provide valuation, income tax 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	Partner, Marmer Penner Inc.
1992 to 1996	Associate, Marmer Penner Inc. Commenced association with Marmer Penner Inc., a firm providing a wide range of litigation support, forensic accounting, quantification of damages, and valuation services.
1986 to 1991	Peat Marwick Thorne Manager, GST and Income Tax Department Auditor

## PROFESSIONAL ASSOCIATIONS

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

## LECTURES AND PUBLISHED MATERIALS

Written extensively in publications such as *Money & Family Law*, *Matrimonial Affairs* and *Moneysense* and has been the *Toronto Sun*'s tax columnist since 1990

Spoken and lectured at many professional seminars including those conducted by The Law Society of Upper Canada, Canadian Bar Association, Federated Press, The Institute of Law Clerks of Ontario, numerous regional family law associations, the Marmer Penner Inc. family law seminars and courses on financial accounting at the University of Toronto