CURRICULUM VITAE

PIER SPERTI, BBA, CPA, CA, CBV, CFF

ACADEMIC AND PROFESSIONAL QUALIFICATIONS

- Certified in Financial Forensics
  The American Institute of Certified Public Accountants
  April 2017

- Chartered Business Valuator
  Canadian Institute of Chartered Business Valuators
  November 2007

- Chartered Accountant
  The Institute of Chartered Accountants of Ontario
  July 2003

- Bachelor of Business Administration
  Schulich School of Business, York University
  June 2000

EXPERIENCE

2010 to present	Partner, Marmer Penner Inc.
2005 to 2010	Associate, Marmer Penner Inc. Commenced association with Marmer Penner Inc., a firm providing a wide range of business valuation services and forensic accounting, quantification of damages, specializing in matrimonial litigation support issues

2004 - 2005	Finance Manager, Royal LePage Relocation Services Ltd.
2004	Manager, Audit & Assurance Department, Deloitte & Touche LLP
2000 – 2004	Auditor, Deloitte & Touche LLP

LECTURES, PUBLIC APPEARANCES AND PUBLISHED MATERIALS

2017	Authored article for *Money and Family Law* entitled "At a Loss"
2017	Lectured on *Determining Income Pursuant to the Federal Child Support Guidelines* at the Ontario Collaborative Law Federation & Ontario Association for Family Mediation Conference Workshop – Niagara Falls
2016	Authored article for *Money and Family Law* entitled "What's in that Thick Corporate Document"
2016	Authored article for *Money and Family Law* entitled "The Hidden Truth: When Accounting Policies Affect the Valuation Exercise"
2016	Lectured on *Review of Financial Documents in Matrimonial Litigation*
2015	Lectured on *Review of Financial Documents in Matrimonial Litigation*
2015	Authored article for *Money and Family Law* entitled "Availability Trumps Industry Benchmarks"
2014	Lectured on *Tax and Valuation: Tax Issues and Strategies Relevant to Matrimonial Litigation*
2014	Lectured on *Valuation and Income Determination of Trusts in Family Law*
2014	Lectured on *Review of Financial Documents and Income Tax Issues in Settlement* at Bortulussi Family Law

2014	Lectured on *Preparing a Form 13.1 – Accounting Tips and Traps* at Krol and Krol.
2014 to 2016	Test writer for the Canadian Institute of Chartered Business Valuators' Introductory Business & Securities Valuation course examination.
2013	Co-authored article for *Money and Family Law* entitled "Disclosure from Third Parties, Part II – "All in The Family".
2012	Co-authored article for *Money and Family Law* entitled "Valuation Reports – The Cake, the Icing and the Cherry-on-Top".
2012	Co-lectured on *Preparing a Form 13.1: Accounting Tips and Traps* at Niman Zemans Gelgoot LLP.
2011	Lectured at the Basman Smith Breakfast Seminar on *Gleaning Information from Financial Documents*
2011	Lectured at the Niman Zemans Gelgoot LLP *Lunch "N" Learn* seminar on *Gleaning Information from Financial Documents*.
2010	Authored article for the Institute of Law Clerks of Ontario entitled *Is it Really That Personal? A Dissection of the Canadian Personal Income Tax Return in the Context of Family Law* at the *What to Look for in Financial Documents* Seminar.
2010	Lectured on *Gleaning Information from Financial Documents* at the Institute of Law Clerks of Ontario *What to Look for in Financial Documents* Seminar.
2010 to 2014	Test writer for the Canadian Institute of Chartered Business Valuators' Law and Taxation course examination.
2008	Authored article for Ontario Bar Association entitled *Taxation Issues in Family Law Cases Other Things to Think About* at the *Taxation Issues in Family Law Seminar 2008.*
2008	Lectured on *Other Things to Think About* at the Ontario Bar Association *Taxation issues in Family Law Seminar 2008.*