

## **Jason R. Kwiatkowski, CPA, CA, CBV, ASA, CEPA**

### **BUSINESS EXPERIENCE**

Since 2011	Partner and President, Valuation Support Partners Ltd.
2010 to 2011 2005 to 2011	Managing Director, BDO Canada Transaction Advisory Services Inc. Senior Manager, BDO Canada LLP, Valuations & Litigation Support
2002 to 2005 1999 to 2002	Vice-President, Rudson Valuation Group Inc., Valuations & Litigation Support Senior Associate, Rudson Valuation Group Inc., Valuations & Litigation Support
1996 to 1999	Senior Accountant, BDO Dunwoody LLP, Audit and Assurance

### **ACADEMIC AND PROFESSIONAL QUALIFICATIONS**

2013	Chartered Professional Accountant, The Institute of Chartered Accountants of Ontario
2009	Certified Exit Planning Advisor, The Exit Planning Institute
2005	Accredited Senior Appraiser, The American Society of Appraisers
2000	Chartered Business Valuator, The Canadian Institute of Chartered Business Valuators
1998	Chartered Accountant, The Institute of Chartered Accountants of Ontario
1995	Honours Bachelor of Business Administration, Wilfrid Laurier University

### **PUBLICATIONS**

Feb. 2012 - Date	Author of GTA Valuator blog for the business and legal communities on topics in business valuation, litigation support and exit planning (jasonkwiatkowski.blogspot.ca)
December 2012	Co-authored Chapter 27 "The Importance and Role of Business Valuations and Exit Planning" in "Advisors Seeking Knowledge - A Comprehensive Guide to Succession and Estate Planning", published by LexisNexis 2012
May 2012	Co-authored "Good Valuation Can Be a Tax Shield" - The Bottom Line Mid-May 2012
September 2010	Authored "6 Steps to a Successful Business Exit" - Enterprise Magazine, Fall 2010
July 2010	Authored "Brokers Can Help Retiring Business Owners Maximize the Sale Value of Their Business by Going Over an Exit Plan with Their Clients" - Canadian Underwriter, Canada's Insurance and Risk Magazine, July 2010
April 2010	Authored "Six Essential Elements of an Effective Exit" - CMA Management Magazine, April 2010
March 2010	Authored "Selling Your Business: Think Ahead - Maximize Your Company's Value With a Comprehensive Exit Plan" - Canadian PLANT Magazine, March 2010
July 2008	Co-authored "New Reporting Standards Clarify Value of IP" - Lawyers Weekly, Vol. 28, No. 12, July 18, 2008
March 2008	Authored "Ten Tips to Tackle Expert Reports" - Lawyers Weekly, Vol. 27, No. 41, March 7, 2008
2003	Authored "Damages in Breaches of Tender" - Law Times, Vol. 14, No. 18, May 26, 2003
2003	Authored "Industry Transactions and Public Company Information in Business Valuations" - The RVG Witness, Spring 2003

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### **SPEAKING ENGAGEMENTS**

- February 2014 Interviewed by Bill Black, host of “Exit Coach Radio” (internet radio show and podcast exitcoachradio.com) on issues involving business valuation
- January 2014 Delivered an information session on financial issues in family law to lawyers at Feldstein Family Law Group
- November 2013 Delivered an information session on business valuation in succession planning to lawyers at Mills & Mills LLP
- November 2013 Interviewed by Kerri Salls, host of “Exit This Way” (internet radio show and podcast urbusinessnetwork.com) on “The 6 Step Recipe to a Successful Exit” for business owners
- October 2013 Member of panel discussion on “Selling Your Business - How to Maximize Your After-Tax Proceeds” hosted by BMO Nesbitt Burns in Markham, Ontario before business owners and professional advisors
- October 2013 Delivered an information session on business valuation at O’Connor MacLeod Hanna LLP in Oakville, Ontario to business owners and professional advisors
- September 2013 Delivered an information session on business valuation at Wilson Vukelich LLP in Markham, Ontario to business owners and professional advisors
- June 2013 Presented at the CICBV 2013 Eastern Regional Conference on “Business Transition and Demographics - Opportunities for the CBV Over the Coming Decade”
- May 2013 Delivered a Professional Development session to family law lawyers on “Financial Issues in Family Law” with respect to understanding financial statements, business valuations and income assessments
- March 2013 Keynote speaker to members of the Laurier Investment & Finance Association (LIFA) at the ICAO Top Investor Challenge at Wilfrid Laurier University
- March 2013 Co-delivered a workshop event to business owners on business valuations hosted by Succession Strategies Group in Mississauga
- January 2013 Delivered an information session on business valuation at a seminar series hosted by ScotiaMcLeod on “Succession Planning for Private Companies” to business owners and professional advisors
- 2007 - 2012 Presented a seminar on the “Role of an Expert and 10 Steps to Critiquing an Expert Report” to numerous law firms, including Minden Gross LLP, Pallett Valo LLP, Aird and Berlis LLP, Fogler Rubinoff LLP, Gardiner Roberts LLP, Gowlings LLP, Lang Michener LLP, Lerner LLP, Miller Thomson LLP and Borden Ladner Gervais LLP
- December 2012 Delivered an information session on “Building a Business for a Successful Transition” to business owners and professional advisors in Markham
- November 2012 Presented “Pre-Sale Planning for Business Owners” to insurance and estate planning professionals at Creative Planning Financial Group in Toronto
- February 2012 Presented “Building Business Value - A Key Consideration Before Exit” to members of the Scarborough Estate and Financial Planning Council
- December 2011 Presented “Building Business Value - What is Your Business Worth & Why You Should Care” to members of the Markham Board of Trade
- November 2011 Presented “Building Business Value - What is Your Business Worth & Why You Should Care” to members of the Oshawa Chamber of Commerce
- September 2011 Presented “When are Business Valuations Required and Effective Exit Planning” to insurance and estate planning professionals at Independent Financial Concepts Group Ltd., in Vaughan
- September 2011 Presented “Building Business Value - What is Your Business Worth & Why You Should Care” to members of the Ajax Pickering Board of Trade

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### **SPEAKING ENGAGEMENTS CONTINUED**

- May 2011 Presented “What is Your Business Worth & Why it is Important to Know” to members of the Richmond Hill Chamber of Commerce
- February 2011 Presented “Is Fair Market Fair? What’s Your Business & Intellectual Property Worth and Why You Should Care” at a corporate open house event sponsored by the Sign Association of Canada
- October 2010 Presented “Valuations Related to Financial Reporting” at BDO MYPDR 2010 Accounting and Assurance Annual Update
- September 2010 Presented “Is Fair Market Fair? What’s Your Business & Intellectual Property Worth and Why You Should Care” at the 2010 Annual Conference of the Sign Association of Canada
- June 2010 Presented “Well Worth It: Building Business Value” to the Entrepreneurs’ Organization in Toronto
- October 2009 Presentation to the business and legal community on “Introduction to Business Valuation” at a conference co-hosted by BDO Dunwoody LLP and Hays Recruiting in Mississauga
- September 2009 Presented a workshop on “Understanding Your Company’s Financial Health” at the 10th Annual Profit Hot 50 2009 GrowthCamp in Niagara-on-the-Lake
- June 2009 Presentation on “Understanding the Income Statement and Building a Dashboard” to participants of the Accelerator Program hosted by the Entrepreneurs’ Organization in Toronto
- June 2009 Co-presenter on the “Valuation of Intellectual Property” at the Federated Press 6th Valuation and the Tax Practice in Toronto
- January 2009 Presentation on the “Valuation of Intangible Assets” at the Infonex Transfer Pricing Update 2009 conference in Toronto
- April 2008 Co-presenter on “Users of Financial Statements” to the Entrepreneurs’ Organization in Toronto
- April 2005 Presented a seminar to lawyers on “Quantifying Damages in Multiple Office IA Departures” at a conference on Assessing Damages in Securities Litigation hosted by Rudson Valuation Group Inc.
- 2004 / 2005 Presented seminars to a business brokerage firm in Oakville, Ontario on business valuation issues
- 2001 Guest speaker at a Canadian Institute of Chartered Business Valuators Toronto Workshop on “Breach of Tender - Damages in Construction Law”

### **PROFESSIONAL ACTIVITIES AND AFFILIATIONS**

Member, Canadian Association of Family Enterprises (since 2012)

Member, Durham Region Collaborative Practice, Financial Professional (since 2012)

Member, York Collaborative Practice, Financial Professional (since 2011)

Member, Exit Planning Institute (since 2009)

Member, American Society of Appraisers (since 2005)

Member, Canadian Institute of Chartered Business Valuators (since 2000)

Past member, CICBV Education/Continuing Education Committee (2008 to 2010), Other Communication Task Force (2007), Toronto Workshop and Eastern Conference Committee (2002 to 2004)

Member, Chartered Professional Accountants of Ontario (since 1998)

**OTHER ACHIEVEMENTS**

Testified before the Ontario Superior Court of Justice as an expert witness in business valuation and damage quantification

Completed Level I & II Training with the Ontario Collaborative Law Federation (OCLF)

Participated as an expert in business valuations at mediations, arbitrations and collaborative meetings involving commercial and shareholder disputes and matrimonial separations

Participated in mock trial settings as an expert witness in business valuation and litigation accounting matters for:

- Borden Ladner Gervais LLP internal trial advocacy training program (2005 and 2003);
- Lerner LLP internal trial advocacy training program (2004);
- The National Institute of Trial Advocacy training session at the University of Toronto (2002); and
- The University of Toronto Trial Advocacy Program (1999 to 2005);

Specialized in business and securities valuation, exit planning advisory and financial litigation support since 1999 in numerous and various matters relating to business valuation, damages quantification, value enhancement and exit planning.