

## *CURRICULUM VITAE*

**KARL A. MICHAEL, MMPA, CA, CBV**

### **EDUCATION**

- York University, Atkinson Faculty of Liberal and Professional studies, Canadian Institute of Chartered Business Valuators Program (2005-2010)
- University of Toronto, Joseph L. Rotman School of Management, Master of Management and Professional Accounting degree (formerly MBA in Professional Accounting) (2001-2003)
- University of Guelph, School of Hospitality & Tourism Management (formerly School of Hotel and Food Administration) Honours Bachelor of Commerce (1995-2000)

### **PROFESSIONAL AFFILIATIONS**

- The Canadian Institute of Chartered Business Valuators (2010)
- Ordre des Comptables Agréés du Québec (2008)
- Institute of Chartered Accountants of Ontario (2005)
- Canadian Institute of Chartered Accountants (2005)

### **PROFESSIONAL EXPERIENCE**

- **Valuation Analyst — MNP LLP, Business and Securities Valuators (2010- )**

Involved in business and securities valuation and financial litigation with Wise, Blackman LLP, Montréal, a leading consulting firm in Canada whose practice is devoted exclusively to business and securities valuations.

Involved in files relating to:

- ◆ Business valuation;
- ◆ Damages quantification;
- ◆ Forensic accounting, etc.

## PROFESSIONAL EXPERIENCE (cont'd)

- **Manager, Fuller Landau LLP, Montreal (2008-2010)**
  - ◆ Planned and coordinated mandates in the audit department;
  - ◆ Performed valuation and due-diligence assignments as required;
  - ◆ Built and maintained relationships with new and existing clients;
  - ◆ Ensured that time budgets and engagement plans were monitored/controlled;
  - ◆ Supervised and reviewed work of staff members;
  - ◆ Prepared performance appraisals and recommended promotions in conjunction with audit partners and the Director of Human Resources;
  - ◆ Prepared service offers and presented these offers to clients.
  
- **Manager/Senior Staff Accountant, Koster, Spinks & Koster LLP, Toronto (2005-2007)**
  - ◆ Planned and executed year-end audit, review and compilation engagements;
  - ◆ Supervised audit teams and reviewed their work;
  - ◆ Prepared income tax returns and executed tax planning strategies for individuals and corporations;
  - ◆ Performed due-diligence acquisition reviews of small business enterprises.
  
- **Senior Staff Accountant/Staff Accountant — Retail, Distribution & Manufacturing, Ernst & Young LLP, Toronto (2002-2005)**
  - ◆ Provided external audit services to various clients, including public and private companies;
  - ◆ Concurrently led multiple audit teams of up to five people, while successfully maintaining high standards of audit reporting and client service;
  - ◆ Evaluated the effectiveness of internal control systems for large- and medium-size companies and recommended improvements;
  - ◆ Supervised and trained intermediate and junior staff and participated in performance review process;
  - ◆ Mentored students studying for the Uniform Final Examination of the Canadian Institute of Chartered Accountants.

## ACADEMIC AWARDS

- Graduated from with the following honours and awards:
  - ◆ University of Guelph
    - Dean's Honours List
  - ◆ University of Toronto, Joseph L. Rotman School of Management
    - National e-commerce MBA Case Competition, 1st Place Team
    - Integrative Case Competition, 3rd Place Team
    - Audit File Contest, Finalist (team)

## OTHER

- Canadian Securities Course, The Canadian Securities Institute (CSI) (1998)

## INDUSTRY EXPERIENCE

- Airlines;
- Apparel;
- Automotive;
- Broadcasting/Satellite;
- Computers and software;
- Distribution;
- Electronics;
- Entertainment;
- Executive placement;
- Fast food operations;
- Financial institutions;
- Fitness centres;
- Food processing & distribution;
- Hotels;
- Insurance;
- Internet dot-coms;
- Manufacturing;
- Mining;
- Petroleum distribution;
- Professional practices;
- Real estate;
- Restaurants;
- Retailing;
- Shopping centres;
- Telecommunications;
- Waste disposal
- Wholesaling; and
- Wines and spirits.