

Expert Witness Symposium Agenda

November 19 & 20 2018

November 19

Time	Topic	Speakers
8:15 – 8:45 AM 30 MINUTES	Registration & Breakfast	
8:45 – 10:15 AM 90 MINUTES	<p><u>Expert Witness Roles and Responsibilities (Beyond the Box)</u></p> <p>Expert Witness Roles and Responsibilities (Beyond the Box)</p> <p>The panel will explore the quantum expert's role and responsibilities via:</p> <ul style="list-style-type: none"> • A brief introduction to the basics: admissibility, independence, objectivity, seminal cases, etc. • The process A to Z: how to assist counsel and the court. • Relating the above to various practice areas: commercial breaches, expropriation, intellectual property, class actions, family law, personal injury, etc. 	<p>Paula Frederick, CPA, CA, CBV, CFF - Principal, Cohen Hamilton Steger & Co. Inc.</p> <p>Stephen Kertzman, BA, LL.B., CBV - President, Kertzman Valuations Inc.</p> <p>Paul-Erik Veel, JD - Partner, Lenczner Slaght</p> <p>Frank J. Sperduti, LLB. - Partner, Borden Ladner Gervais LLP</p> <p>Moderator - Peter Steger, CPA, CA•IFA, CBV, CFE, CFF- Principal, Cohen Hamilton Steger & Co. Inc.</p>
10:15 – 10:30 AM 15 MINUTES	Coffee Break	
10:30 – 12:00 90 MINUTES	<p><u>Knowledge is King – A Good Technical Base is Essential</u></p> <p>For CBVs involved in litigation and expert witness services, core technical knowledge is fundamental and of critical importance. Paula Frederick, Vivian Alterman, Kay Leung, and Prem Lobo will be leading this technical session.</p> <p>Paula Frederick will be discussing key issues to consider in cases involving intellectual property, including the quantification of the plaintiff's damages and the accounting of the defendant's profits. Such issues as transfer pricing among related entities, incremental costs, royalties, apportionment of profits, profits on profits, and springboard damages and profits will be reviewed. Vivian Alterman and Kay Leung will discuss the new tax rules and their impact on family law matters, including how the new tax rules may impact your income and valuation conclusions and any proposed property settlements. Finally, Prem Lobo will be discussing recurring issues and new developments with respect to the quantification of financial losses in class action matters, including identifying and obtaining relevant data, performing data analytics, practical strategies to deal with missing data, and calculating aggregate damages.</p>	<p>Paula Frederick, CPA, CA, CBV, CFF - Principal, Cohen Hamilton Steger & Co. Inc.</p> <p>Prem Lobo, CPA, CA, CBV, CFE, CPA (Illinois), CFF - Principal, Cohen Hamilton Steger & Co. Inc.</p> <p>Vivian Alterman, MBA, CPA, CA, CBV - Founding Partner, ap Valuations Limited</p> <p>Kay Leung, LL.B. - Torkin Manes LLP</p>
12:00 – 12:45 PM 45 MINUTES	Lunch Break	

<p>12:45 – 2:15 PM 90 MINUTES</p>	<p><u>Expert Reports: Strategies & Key Principles</u> Louis and Susan will review key considerations in the preparation of Expert Reports, including report content, writing style, tone, simplicity, and organization. They will also address communications between counsel and experts, who should author the expert report, and other general principles, drawing from opinions that have emerged from recent Court decisions, along with the Principles Governing Communications with Testifying Experts, as published by The Advocates' Society. Issues will be considered from the perspective of the primary users of Expert Reports – namely, the client, counsel and the Court.</p>	<p>Susan Glass, MBA, CPA, CA, FCBV - National Leader, Valuations, KPMG LLP Louis Frapporti, LL.B. - Managing Partner, Gowling WLG</p>
<p>2:15 – 2:30 PM 15 MINUTES</p>	<p>Coffee Break</p>	
<p>2:30 – 4:00 PM 90 MINUTES</p>	<p><u>Reading the Room (How to Testify Convincingly), What Judges & Lawyers are Looking For</u> <i>"All the world's a stage..."</i> When you take the "stage" as an expert in a trial, everyone in the courtroom becomes your audience. The judge may be the most important audience member and you need to know how to ensure the the judge understands your message. But, others in the courtroom also must be included in your assessment of the room. You must not lose sight of how your testimony is being received by the lawyers and others in the courtroom. In this session, the presenters will provide some helpful advise for maximizing your effectiveness as an expert witness.</p>	<p>Hon. Judith A. Snider - Federal Court (retired), JAMS ADR Services Scott Davidson, HBA, CPA, CA•IFA, CBV, Managing Director Valuations/Disputes/Investigations and Canada Market Leader, Duff & Phelps, LLC Luis Sarabia, LL.B. - Partner, Davies Peter J. Osborne, LL.B. - Partner, Lenczner Slaght</p>
<p>4:00 – 5:00 PM 60 MINUTES</p>	<p><u>Standing Up to Cross Examination</u> Your report is written, counsel has prepared you for your court appearance and your examination-in-chief is complete. Now comes the toughest part of your appearance—cross-examination. No matter how well you have been prepared, cross examination can be a devastating experience, as opposing counsel attempts to destroy your credibility, your expertise and the entire basis of your expert report. This panel will try to help you anticipate and prepare for the onslaught of questions and to come out of the experience with your reputation intact.</p>	<p>The Honourable Judith A. Snider, LL.B. - Federal Court (retired), JAMS ADR Services Scott Davidson, HBA, CPA, CA•IFA, CBV, Managing Director Valuations/Disputes/Investigations and Canada Market Leader, Duff & Phelps, LLC John A. Campion, B.A., J.D., FCIArb, CS, Med (Harvard), Emeritus Bencher - Partner, Gardiner Roberts LLP</p>

November 20

<p>9:00 AM – 12:00 PM Breakfast available 8:30 – 9:00 AM</p>	<p><u>Cross Examination</u> On Day 2, participants will directly apply the information gained in Day 1 of the Symposium. Select CBVs will receive a case dealing with common business valuation issues well in advance of the session, and will have the opportunity to practice the skills and techniques learned in Day 1 under mock cross-examination by Gordon Capern (with Andrew Freedman), and Justice Judith Snider presiding. Helpful and constructive feedback will be provided by Gordon, Andrew, and Judith to these CBVs, who will benefit from an enhanced expert witness skills toolkit for years to come. While attendance on Day 2 is open to everyone who registers for the Symposium, this unique opportunity to be cross-examined will only be open to four CBVs. If you are interested in being one of these four, please contact Deborah Hanlon at Deborah.hanlon@cicbv.ca. Note that the cross-examination and feedback will occur in front of all those attending Day 2 of the Symposium, and all those attending Day 2 of the Symposium may also provide feedback; however, Day 2 of the Symposium will not be live-streamed in order to provide a non-threatening and comfortable environment for those CBVs volunteering to be cross-examined.</p>	<p>The Honourable Judith A. Snider, LL.B. - Federal Court (retired), JAMS ADR Services Andrew Freedman - CPA, CA•IFA, CBV, ASA - Managing Partner (Disputes & Litigation), Duff & Phelps, LLC Gordon Capern, LL.B - Senior Partner, Paliare Roland Rosenberg Rothstein LLP</p>
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Speakers

Paula Frederick



Paula Frederick is a Principal of Cohen Hamilton Steger & Co. Inc. where she specializes in business valuations and the quantification of losses. She has practiced exclusively in these areas since 1994. Paula's past assignments have involved the quantification of losses and/or business valuations in relation to intellectual property disputes in the pharmaceutical industry, expropriation, breach of contract, breach of fiduciary duties, oppression, wrongful termination, and other financial disputes.

Paula has prepared numerous expert and valuation reports. She has been qualified as an expert witness by the Federal Court, the Ontario Superior Court of Justice and in arbitrations. She is a past Director of the Canadian Institute of Chartered Business Valuators and is a Director and Past President of the Ontario Expropriation Association.

Stephen Kertzman



Stephen Kertzman is the founder and President of Kertzman Valuations Inc. Stephen has over 20 years of experience specializing in the areas of financial loss quantification, business valuation and investigative and forensic accounting. Stephen is a member of the Board of Directors of the International Institute of Business Valuers and Chairs both the Audit Committee and By-Laws Committee.

Stephen has testified numerous times at various Courts in Ontario and at international arbitrations. His evidence has been reviewed by the Court of Appeal, Ontario.

Paul-Erik Veel



Paul-Erik Veel is a partner at Lenczner Slaght. Paul-Erik's commercial litigation practice focuses on class actions, competition law, complex commercial disputes, and professional liability. His clients include major technology companies, financial institutions, pharmaceutical companies, and franchisors. Paul-Erik has extensive trial experience, having acted as counsel in trials involving a number of industries and subject-matters, including a dispute over the implementation of a software package, an intellectual property matter relating to a pharmaceutical product, a misleading advertising case, and several contractual disputes. He has appeared repeatedly before both the Supreme Court of Canada and the Ontario Court of Appeal.

Paul-Erik is an adjunct professor at the University of Toronto Faculty of Law, where he has taught a number of courses. He is currently a sessional lecturer in the graduate program in the Department of Economics at the University of Toronto, where he teaches Economic Analysis of Law. He has published articles on a variety of legal topics, including contracts, class actions, competition law, and constitutional law. Prior to joining Lenczner Slaght in 2010, Paul-Erik graduated as the Gold Medalist from the University of Toronto Faculty of Law, and then clerked for Madam Justice Louise Charron at the Supreme Court of Canada.

Frank Sperduti



Frank Sperduti is a partner in the Toronto office of Borden Ladner Gervais LLP. Frank practises civil litigation and administrative law, with emphasis on expropriations, planning, environmental law, commercial litigation and regulatory prosecutions. Frank has acted as counsel in civil proceedings before the Ontario Superior Court of Justice, the Divisional Court, the Court of Appeal for Ontario and the Supreme Court of Canada, regulatory and quasi-criminal proceedings and appeals before the Ontario Provincial Court, as well as planning and expropriation proceedings before the Ontario Municipal Board, the Board of Negotiations, local Municipal Committees, Inquiry Officers, private mediators and arbitrators.

Frank is past President of the Ontario Expropriation Association, and has acted for landowners and property acquisition authorities in land compensation claims involving urban renewal projects, highway acquisitions and widenings, and municipal improvement projects across Ontario. Frank also routinely lectures and teaches expropriation law and process to groups ranging from professional appraisers to international delegates.

Peter Steger



For over 25 years, Peter Steger has practiced exclusively in damages quantification, business valuations and forensic accounting covering a wide range of industries and mandates. Peter has tendered expert reports and provided expert testimony in Ontario, Quebec and Manitoba courts as well as in international and domestic arbitrations, for clients in Canada, the U.S. and Europe. He has been featured as one of Canada's recognized cross-border expert witnesses in the Lexpert/American Lawyer annual guides, as well as a leading Forensic Accountant in Who's Who Legal in 2015 to 2018.

Peter co-founded Cohen Hamilton Steger & Co. in 2010, and was a Managing Director / Principal at two major international consultancies prior to that.

Vivian Alterman



Vivian Alterman is a founding partner of ap Valuations Limited. She has specialized in business valuations, financial consulting and litigation support since 1995. Vivian has completed numerous valuations of companies involved in a variety of industries for various purposes including dispute resolution, corporate reorganizations, income tax and corporate finance activities. She has also completed numerous expert valuations and other reports quantifying financial loss/damages pursuant to litigation and dispute matters including shareholder disputes, breach of contract and family law matters.

Vivian is a Chartered Business Valuator, Chartered Accountant, and Chartered Professional Accountant. She has completed the Canadian Institute of Chartered Accountants in-depth tax course, obtained a Master of Business Administration and is a member of the ADR Institute of Ontario, FDRIO, and the Past Chair of Collaborative Practice Toronto.

Vivian has appeared as an expert witness in Ontario. She has also served as a mediator on many financial matters. Vivian is co-author of Financial Principles of Family Law, Carswell Legal Publications 2001, and author of various articles and seminars for the legal and valuation communities.

Kay Leung



Kay Leung's practice at Torkin Manes LLP, focuses on tax matters, including corporate reorganizations, cross-border transactions, purchase and sale of businesses, personal tax and estate planning. Kay is committed to providing clients with cost effective business oriented tax solutions. She acts as a trusted advisor to a number of private companies and high net worth families and in particular, has assisted many families with their succession planning issues. Kay writes for various tax publications and has spoken at a number of seminars and conferences on many different aspects of taxation law.

Prem Lobo



Prem Lobo is a Principal at Cohen Hamilton Steger & Co. Inc. Prem specializes in the quantification of damages, business valuations and forensic accounting. His practice has been focused exclusively in this area since 2001. In 2013, Prem was named the "Top Chartered Business Valuator under 40" by the Canadian Institute of Chartered Business Valuators ("CICBV") and in 2014 and 2016, he was awarded the Communicator Award by the CICBV.

Susan Glass



Susan Glass leads KPMG's Canadian Valuation and Litigation Services Practice and has more than 35 years of professional experience. She specializes in valuations, damage quantifications, restructuring analyses and financial modeling, and has appeared as an expert witness before various courts and arbitration tribunals.

Susan is responsible for fairness opinions and valuations involving private businesses and public companies, including those prepared for purposes of litigation, financing, M&A transactions, financial reporting and regulatory requirements, amongst others. Susan is a member of the Valuation Committee of the board of the Canadian Venture Capital Association.

Louis Frapporti



Louis Frapporti is managing partner of Gowling WLG's Hamilton office. His practice covers a wide range of areas, including product liability and insurance litigation, negligence and other tort actions, contractual disputes, and appellate advocacy. Following his call to the bar in 1992, he served a two-year appointment as a clerk to the Chief Justice of Ontario. As well as serving as Hamilton managing partner and in addition to his role as an advocate, Louis has occupied a number of other management and administrative positions within the firm, including chair of the Commercial Litigation National Practice Group and head of Hamilton's Advocacy Department. He is also a member of the firm's Insurance and Product Liability National Practice Group.

The focus of Louis' practice has been representing Canadian, U.S., European and Chinese corporations, particularly manufacturers and insurers, in the defence or prosecution of product liability, negligence and/or breach of contract claims. He is often consulted by his clients in relation to the negotiation of supply and service agreements with a view to mitigating legal exposure and risk.

The Honourable Judith Snider



The Honourable Judith Snider is a retired judge of the Federal Court with 35 years of legal experience, 17 years of which involved decision making in highly technical and scientific areas of law. From 1983 to 1992, Ms. Snider practised law in a Calgary law firm, with the practice specialty of administrative law in the oil and gas sector. In 1992, she joined the National Energy Board as General Counsel. In 1995, Ms. Snider was appointed as a Member and, in 1999, as Vice Chairman of the National Energy Board. As a Member of the Board, she participated in the regulation of international and interprovincial aspects of the oil, gas and electric utility industries. From 2002 to 2013, Ms. Snider served as a judge of the Federal Court, Canada's national court, where she presided over complex trials and judicial reviews of decisions of federal boards, agencies and tribunals, with particular focus on intellectual property and immigration matters. Ms. Snider also served as a judge of the Court Martial Appeal Court of Canada from 2003 to 2013.

Currently, Ms. Snider is a neutral panellist with JAMS ADR Services, the largest private ADR provider in the world. She is an active member of the Law Society of Alberta.

Ms. Snider holds a BSc, with a major in mathematics, from Carleton University (1973) and an LLB from the University of Calgary (1981).

Scott Davidson



Scott Davidson, is a Chartered Professional Accountant and a Chartered Business Valuator, and leads the Canadian practice of Duff & Phelps, an international valuation and corporate financial advisory firm. Scott has more than 30 years of experience in business valuation, financial advisory services and expert testimony.

Scott has been named to Who's Who Legal: Consulting Experts, a publication focused solely on identifying the world's leading consulting experts in the category of Economic Consulting - Quantum of Damages as well as in the Arbitration Expert Witnesses category. Scott has completed numerous valuations of companies involved in a variety of industries for various purposes and has qualified as an expert and has given evidence on business valuation, damage quantification and other financial issues in matters in various Canadian and U.S. courts, arbitral panels and regulatory and other forums. He has also been involved as expert in a number of European and Caribbean litigation matters. He has also been appointed arbitrator.

Scott is also the Past Chair of the Board of Governors of St. Clement's School, Toronto, an independent, university preparatory school for girls.

Luis Sarabia



Luis Sarabia is a Partner at Davies, with a broadbased general litigation and arbitration practice. He has specific expertise in acting for the world's leading mining companies in their large and complex litigation and arbitrations – in Canada and internationally. Clients appreciate that Luis is “a good sounding board, gives pragmatic advice and has a sense of calmness which gives you a lot of security.” (Chambers Global 2015)

Luis is lead counsel for public and private corporations at various levels of Canadian courts, as well as at the Ontario Securities Commission. Spanish speaking parties regularly turn to Luis for assistance. He regularly acts as counsel in class actions, takeover bids and change of control litigation. In addition, Luis is actively involved in restructuring litigation and environmental litigation.

Peter J. Osborne



Peter J. Osborne is a partner at Lenczner Slaght. Peter's advocacy practice includes securities matters, commercial and industrial disputes, cross-border restructuring and insolvency cases, class actions, governance issues as well as professional regulatory litigation and disciplinary proceedings. He appears regularly before a wide range of courts and tribunals across Canada, in cross-border proceedings and in arbitrations in numerous jurisdictions.

Peter routinely advises shareholders, officers, directors, special committees and boards of public as well as private companies in crisis situations and shareholder and governance disputes. He also acts for such clients in the context of cross-border litigation and insolvency proceedings. In addition, he both prosecutes and defends professional disciplinary proceedings.

Peter was counsel to the Government of Canada in the litigation and related insolvency proceedings involving alleged tobacco smuggling, which resulted in one of Canada's largest civil settlements and payment of more than \$1.2 billion to the federal government.

He also represented the management directors in the restructuring of Canwest Global Communications Corp., acted for the court-appointed Monitors in the restructurings of Air Canada, Teleglobe Inc., Hollinger Inc., the U.S. parent in Calpine Canada Energy Ltd., the auditors in Sino Forest Corporation (class actions, CCAA) and Société Générale in a class action involving principal protected notes, among many others. This year he successfully represented the federal government in a \$250 million dollar bid-rigging procurement case in the Federal Court of Canada.

For many years, Peter taught trial advocacy at the University of Toronto Faculty of Law and at Osgoode Hall Law School. He is also a regular instructor for continuing legal education programs of The Advocates' Society.

John Campion



John A. Campion has been a force within the Canadian legal community throughout his career. He has been involved in many of the cases that have defined the interaction between Canadian business and law for four decades, from gold mines to boardrooms, from oil fields to isotopes. He has served as an Emeritus Bencher and Bencher of the Law Society of Upper Canada, President of the Federation of Law Societies of Canada, President of the Empire Club of Canada, chair of the Audit Committee of the CBC, counsel to two Prime Ministers and much more, serving everyone from heads of state to underprivileged children during a storied career.

John Campion is nationally and internationally recognized (Chambers, Best Lawyers, Lexpert, International Who's Who of Business Lawyers, Martindale-Hubbell) as one of Canada's leading senior trial, appeal and arbitration counsel. He has been an elected Bencher of the Law Society of Upper Canada since 2000 and was President of the Federation of Law Societies of Canada, representing Canada's 100,000 lawyers nationally and internationally. He has been active in his community: President of The Empire Club of Canada, counsel to the Director of the Canadian Broadcasting Corporation and an adjunct professor of law, Toronto and Osgoode. He is an author of Professional Liability in Canada and publishes and lectures broadly throughout Canada and internationally.

Andrew Freedman



Andrew Freedman joined Duff & Phelps in 2010. He is a managing director in the Toronto office and is part of the Disputes and Investigations practice. Andrew has more than 25 years of experience in business valuation and expert testimony.

Andrew has served as an expert witness in business valuation, damage quantification and related matters. He is qualified as an expert and has testified before the Supreme Court of Ontario, the Ontario Court (General Division) and in the Province of Alberta.

Andrew is the co-author of Financial Principles of Family Law, Carswell Legal Publications, 2001, associate editor to Carswell Legal Publications' Reports on Family Law and editor and contributor to Carswell Legal Publications' the Family Law Act of Ontario and the Family Law Reporter and Wilson On Children and the Law, both published by Butterworths. He is also a frequent author and speaker on valuation and income tax matters for professional journals and organizations, including the Canadian and American Bar Associations, the Law Society of Upper Canada, the Ontario Bar Admission School, the Canadian Tax Foundation, the National Judicial Institute, the Institute of Chartered Accountants of Ontario and other professional organizations.

Gordon Capern



Gordon Capern is a senior partner and a leader of the firm's corporate and commercial litigation practice.

Gordon enjoys representing the interests of entrepreneurs and has spent much of his career acting in cases involving businesses where there are significant interests at stake. He has advised clients and acted as counsel in the resolution of disputes in all areas of corporate and commercial activity, including issues arising from complex commercial transactions, including mergers and acquisitions in a wide array of industries; liability of professional advisors, including auditors, accountants and lawyers; shareholder and partnership disputes; director, officer and employee litigation, with considerable expertise in their fiduciary obligations; and franchises and dealerships.