

TOM GRANT JAMIESON

FCA (UK), CIP, C.Arb, CBV, CA-IFA

RESUME OF QUALIFICATIONS

A. PROFESSION

1. Founding partner in Paterson•Jamieson•Associates (originally Paterson•Jamieson•Arnet), Chartered Accountants, located in Vancouver, B.C., Canada, from November 1, 1991 to present.
2. Previously, a partner in Coopers & Lybrand, Chartered Accountants of Vancouver, B.C., Canada and was associated with them from January 1982 to October 1991.
3. Previously spent 5 years with Price Waterhouse, Chartered Accountants in Liverpool, England.
4. Professional practice is principally in insurance claims services, business interruption losses, economic loss calculations, business valuations, litigation/alternate dispute resolution support services and special purpose investigations.
5. Associated and/or involved on a professional basis with approximately 1,500 insurance claims, investigation cases, litigation claims and special purpose assignments since 1982.
6. Acted as an umpire and as an appraiser under Section 9 of the Insurance Act of British Columbia.
7. Provided testimony as an expert witness in the Supreme Court of British Columbia, in the Supreme Court of the Yukon Territory and at Arbitration hearings.

B. PROFESSIONAL MEMBERSHIPS

1. Fellow of the Institute of Chartered Accountants of England and Wales.
2. Associate Member of the Institute of Chartered Accountants of British Columbia.
3. Associate Member of the Canadian Institute of Chartered Accountants.
4. Member of the Insurance Institute of British Columbia and the Insurance Institute of Canada.
5. Member of the British Columbia Arbitration and Mediation Institute.
6. Member of the Canadian Institute of Chartered Business Valuators.
7. Member of the Chartered Insurance Professionals' Society.
8. Member of the CICA Alliance for Excellence in Investigative and Forensic Accounting.

C. ACADEMIC RECORD

1. King's School, Chester, England 1963 - 1973.
2. University of Wales Institute of Science and Technology 1973 - 1976. Bachelor of Science degree in Economics and Accounting, Honours.
3. Chartered Accountant in England and Wales in 1980.
4. Chartered Accountant in Canada in 1983.
5. Associate of the Insurance Institute of Canada in 1987. Recipient of awards for placing 1st in British Columbia and 3rd in Canada.
6. Chartered Arbitrator in 1988.
7. Chartered Business Valuator in 1991.
8. Chartered Insurance Professional in 1998.
9. Investigative Forensic Accounting specialist designation by the CICA (CA•IFA) in 2000.

D. ADDITIONAL TRAINING AND COURSES

1. Completed numerous Coopers & Lybrand in-house professional development courses.
2. Co-authored and presented the course, Financial Statements - Understanding and Analysis for Insurance Purposes.
3. Co-authored and presented the course, Earnings Loss Analysis for Property Damage Adjusters.
4. Co-authored and presented the course, Income Loss Analysis for Bodily Injury Adjusters.
5. Co-authored and presented the course, Business Interruption Insurance "Bridging the Gap".
6. Authored and presented the paper, Financial Incentives Relating to Arson.
7. Lectured or co-presented a variety of courses covering various insurance related topics and others including business interruption, inventory, loss of earnings and insurance loss accounting. Specifically, at one or more sessions for: The Insurance Institute of British Columbia, the B.C. Risk and Insurance Management Association, the Canadian Institute of Chartered Business Valuators, the Insurance Corporation of British Columbia, Royal Insurance Company of Canada, The Sovereign General Insurance Company, West Fraser Timber Co., Aon Reed Stenhouse.