

ROBERT J. ROY

B.Comm, CA, CRM, CFE

RESUME OF QUALIFICATIONS

A. PROFESSION

1. Presently a Partner with Paterson • Jamieson • Associates, Chartered Accountants, located in Vancouver, B.C., Canada, and have been with them since November 1998.
2. Professional practice is principally in insurance claims services, business interruption losses, economic loss calculations, investigative (forensic) accounting and special purpose investigations.
3. Senior Manager with the Vancouver office of Campos & Stratis (now LBC International Investigative Accounting Inc.) from 1992 to 1998.
4. Manager with the Calgary office of Coopers & Lybrand, Chartered Accountants (now PriceWaterhouseCoopers) and associated with C&L in Calgary and Sydney, Australia from 1978 to 1992.
5. Associated and/or involved on a professional basis with over 500 insurance claims and financial damage loss calculations since 1985.
6. Acted as an Appraiser under Section 9 of the Insurance Act of British Columbia.

B. PROFESSIONAL MEMBERSHIPS

1. Associate Member of the Institute of Chartered Accountants of British Columbia.
2. Associate Member of the Institute of Chartered Accountants of Alberta.
3. Associate Member of the Canadian Institute of Chartered Accountants.
4. Associate Member of the Association of Certified Fraud Examiners.

C. ACADEMIC RECORD

1. Bachelor of Commerce (B.Comm.), Carleton University, Ottawa, Ontario in 1978.
2. Chartered Accountant (CA) in 1981.
3. Canadian Risk Management (CRM) diploma in 1994.
4. Certified Fraud Examiner (CFE) in 2000.

D. ADDITIONAL TRAINING AND COURSES

1. Completed various Coopers & Lybrand and Campos & Stratis in-house professional development courses.
2. Participated in seminars and presentations on the subject of business interruption delivered to members of the insurance industry.
3. Attendance at ongoing professional development seminars related to professional practice of insurance claims services and forensic accounting.

E. EXPERIENCE WITHIN INDUSTRIES

Experience within broad industry or other assignment categories is available upon request.