

# STATEMENT OF QUALIFICATIONS

## **PETER GAMPEL, CPA(MO)/ABV/CFF, ASA, CBV, CPA/(CANADA)**

---

**POSITION** Gampel Forensic and Valuation, Inc. - Managing Director of Forensic, Litigation & Valuation Services

**EDUCATION** McGill University, Bachelor of Commerce, Accounting and Finance, 1977  
McGill University, Diploma in Public Accountancy, Post-Graduate Studies, 1980

**EXPERIENCE** Exclusively involved in litigation consulting and business valuation since 1981  
Previous experience includes Principal at Arthur Andersen - Miami- in Charge of Florida Valuation Services

Preparation of over 1000 valuation and damages reports for purposes of:

### **LITIGATION**

Economic damages  
Loss of profits  
Breach of contract  
Product liability  
Patent infringement  
Intellectual property  
Personal injury  
Shareholder / partnership disputes  
Marital disputes  
Disputes with taxation authorities  
Forensic accounting  
Employment litigation

### **VALUATION**

Purchases and sales of businesses  
Management buy-ins and buy-outs  
Minority interest shareholdings  
Limited partnership interests  
Estate and gift tax  
Corporate tax planning  
Fair value determination (ASC 820)  
Purchase price allocation (ASC 805)  
Goodwill/intangible asset impairment (ASC 350, 360)  
False Advertising

### **PROFESSIONAL DESIGNATIONS**

Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants, 2008  
Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants, 2003  
Certified Public Accountant (CPA), Missouri, 1995  
American Society of Appraisers, Accredited Senior Appraiser (ASA), Business Valuation, 1986  
Canadian Institute of Chartered Business Valuators, Chartered Business Valuation (CBV) 1984  
Order of Chartered Accountants of Quebec, Chartered Professional Accountant (CPA/CA), 1982  
Member, American Institute of Certified Public Accountants  
Member, Florida Institute of Certified Public Accountants  
Member, National Association of Certified Valuation Analysts

# STATEMENT OF QUALIFICATIONS

**PETER GAMPEL, CPA(MO)/ABV/CFE, ASA, CBV, CPA/(CANADA)**

---

## ***COURT***

### ***TESTIMONY***

Circuit Courts:

- 11<sup>th</sup> Judicial Circuit, Dade County, Florida
- 15<sup>th</sup> Judicial Circuit, Palm Beach County, Florida
- 17<sup>th</sup> Judicial Circuit, Broward County, Florida
- 20<sup>th</sup> Judicial Circuit, Collier County, Florida

United States District Court

United States Tax Court

United States Bankruptcy Court

American Arbitration Association

Quebec Superior Court

## ***ARTICLES***

Miami Herald -2020-Is Your Business Protected from the Virus Fallout? It Depends  
Daily Business Review - 2019 - Company Forecasts or Projections – Fact or Fantasy?  
Can They Be Relied Upon?

Daily Business Review – 2014- Strategies to Cash Out Stock in a Private Company

Daily Business Review – 2013- Royalty Rates and Patent Valuation

South Florida Legal Guide -2013- Passing Daubert

South Florida Legal Guide -2008- Subsequent Events

South Florida Business Journal

Medical Business – South Florida Edition

The Florida Bar Quarterly Report

Business Valuation Review

CA Magazine

The Montreal Gazette Newspaper

Lawyers Weekly

The National– Law Publication

## ***PRESENTATIONS***

Palm Beach County Bar Association – Transaction Law Committee - 2015

Palm Beach County Bar Association – Bench Bar Conference 2015

Florida Bar- Intellectual Property Symposium -2015

FICPA – VFALS Conference -2013

Florida Bar - Business Law Section -2009, 2011, 2012 and 2014

Federal Bar Association - Broward Chapter -2011

Estate Planning Council of Broward County

Fort Lauderdale Tax Council

Estate Planning Council of Martin County

Medical Business Seminar

## ***CONTACT***

### ***INFORMATION***

Gampel Forensic and Valuation, Inc.

401 East Las Olas Boulevard, Suite 1400

Fort Lauderdale, Florida 33301

Phone Number: 954-647-4043

Email: [pgampel@forensicandvaluation.com](mailto:pgampel@forensicandvaluation.com)