# STATEMENT OF QUALIFICATIONS

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

***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

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***COURT TESTIMONY***

Circuit Courts:
11th Judicial Circuit, Dade County, Florida
15th Judicial Circuit, Palm Beach County, Florida
17th Judicial Circuit, Broward County, Florida
20th Judicial Circuit, Collier County, Florida
United States District Court
United States Tax Court
United States Bankruptcy Court
American Arbitration Association
Quebec Superior Court

***ARTICLES***

Daily Business Review - 2024 - Bankruptcy and Indubitable Equivalent Value – When is a Prior Value Determination or Stipulated Value Not the Value of the Business?
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
Lawyers Weekly

***PRESENTATIONS***

Webinar "Business Valuations in the Pandemic Era" - 2020
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 and 2025
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***

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