

## **CLAYTON GEORGE SHULTZ, C.Arb, A.S.A., P. Adm., F.C.I.S., F.C.B.V., F.C.A.**

### **PROFESSIONAL and EDUCATIONAL:**

- 1997 Panel Member for Domestic, Commercial Arbitrations, The British Columbia International Commercial Arbitration Centre
- 1995 Northwestern University, Chicago, IL - The Kellogg Graduate School of Management One-Month Intensive Advanced Executive Program; refresher in Switzerland, 1997
- 1989 Institute of Chartered Accountants of the Yukon (by affiliation)
- 1988 B.C. Arbitration & Mediation Institute
- 1986 Institute of Chartered Accountants of Alberta (by affiliation)
- 1984 The American Society of Appraisers (Senior Member)
- 1980 Canadian Institute of Chartered Business Valuators (elected to Fellowship in 1994)
- 1980 Institute of Chartered Accountants of Ontario (elected to Fellowship in 1994)
- 1972 Chartered Institute of Secretaries and Administrators (elected to Fellowship in 1994)
- 1971 Institute of Chartered Accountants of British Columbia (elected to Fellowship in 1989)

### **OCCUPATIONAL:**

- 1995 - present President, Clayton Shultz & Associates, Inc., an owner-managed consulting firm delivering services in business valuation, financial planning, consulting on litigious and governance issues.
- 1990 - 1995 Vancouver Stock Exchange, Vancouver, BC - Executive Vice-President responsible for Listings, Trading, and Compliance
- 1982 - 1990 Coopers & Lybrand, Chartered Accountants Vancouver, BC - Regional Valuations Partner
- 1980 - 1982 Sole practitioner in Vancouver, BC, restricting practice to valuing business interests and consulting on litigious matters
- 1971 - 1980 Jarrett, Goold & Elliott, Chartered Accountants Vancouver, BC - Partner from 1974 to 1980
- 1967 - 1971 Woollard, Martin & Co., Chartered Accountants Nanaimo, BC - Registered Student
- 1960 - 1967 Canada Trust Company, latterly Manager, Nanaimo, BC
- 1958 - 1960 Dun & Bradstreet, latterly Manager, Victoria, BC

### **PUBLICATIONS:**

Author of legal/accounting textbooks and articles:

- Matrimonial Settlements: The Tax and Accounting Implications (1980) Butterworths (Western Canada) Ltd. 160 pages
- Matrimonial Settlements: The Tax and Accounting Implications Supplement (1982) Butterworths (Western Canada) Ltd. 59 pages
- "Marriage Separation - Through the Tax Jungle," The Advocate, February - March 1980
- "Accountants In Court," CA Magazine, July 1980 (co-authored with Mr. Darrel W. Roberts, Barrister and Solicitor)
- "What's a Professional Practice Really Worth?" CA Magazine, June 1983
- "An Overview of the Income Tax Implications of Matrimonial Dissolution," a chapter in Family Law: Dimensions of Justice, published by Butterworths in 1983
- "...But Is My Practice Really Worth Anything?" The Advocate, 1983
- "Income Tax Law and Policy Applicable to Periodic Maintenance and Division of Matrimonial Assets," a chapter in Family Law Quarterly March 1987
- "Expert Evidence in the Supreme Court of British Columbia," The Advocate, March 1988 (co-authored with Mr. Allan McDonnell, Barrister & Solicitor)

- "Contingency Fees: Music to Some Ears, Sour Notes to Others," CA Magazine, May 1988
- "Ethics: Playing Fair," CA Magazine, August 1989
- "Valuations and the Vancouver Stock Exchange," a presentation to The American Society of Appraisers (June 29, 1993), published in The Business Valuator, September 1993

## **PAPERS and LECTURES:**

Various papers and lectures on business valuation, ethics, tax, and other matters have been given to organizations across Canada and abroad, including the following:

- Alberta Bar Association
- American Society of Appraisers
- Association of Marketing Professionals
- Canadian Bar Association
- Canadian Institute
- Canadian Institute of Chartered Accountants
- Canadian Institute of Chartered Accountants - Small Practice Forum
- Canadian Institute of Chartered Business Valuators
- Canadian Institute of Mining, Metallurgy and Petroleum
- Canadian Tax Foundation
- Continuing Legal Education of British Columbia
- Enterprise Forum
- Estate Planning Council of Vancouver
- Family Law Subsection of the Alberta Bar
- Institute of Chartered Accountants of British Columbia
- International Gold Symposium in Venezuela
- Law Society of British Columbia
- United Way of America - Western Section
- Vancouver Security Traders Association
- Vancouver Society of Financial Analysts

## **VOLUNTEER EXPERIENCE:**

### **The Institute of Chartered Accountants of British Columbia**

President, Institute of Chartered Accountants of British Columbia, 1988 - 89

- Member, Professional Conduct Committee 1979 - 80; Vice-Chairman 1982 - 83; Member, By-Laws and Interpretations Committee 1978 - 1982; Chairman 1982-83
- Chairman, Practice Review and Licensing Committee, 1985-86
- Member of Council 1982 to 1989 \* Member, F.C.A. Nominating Committee, 1993 - 1995
- Member, Standards Appeal Board, 1992 - present

### **The Canadian Institute of Chartered Accountants**

- Member, Grace Task Force on Specialization 1981
- Member, Board of Governors, 1987 - 1988 \* Member, Executive Committee, 1988 - 1989
- Editor, Ethics Department, CA Magazine, 1989
- Member, Committee to Implement Membership Division and Specialization 1989
- Chairman (pro-tem), Inter-provincial Public Relations Policy Committee - 1989

- Member, Going Concern Task Force, 1994 - present
- Treasurer, 2001 to present - British Columbia Arbitration & Mediation Institute
- 2002 to present - public representative to the Council of Dental Surgeons of British Columbia.

### **United Way**

President, United Way of the Lower Mainland 1982 - 1984

- Director, United Way of Canada 1978 - 1984
- Granted President's Award of Distinction - 1991

### **Vancouver Opera Association**

1995 -1997 Director

### **Canadian Army**

- Commissioned as a Second Lieutenant in the Royal Canadian Army Service Corps (Militia) in 1960.