

income tax rulings to taxpayers, most of which were large corporations, with respect to income tax consequences of mergers, acquisitions, international transactions, and financing transactions.

PROFESSIONAL ACCOMPLISHMENTS

Vance was a frequent speaker at tax conferences, has written many articles on various tax-related issues, and is the co-author of a book for tax advisors dealing with corporate divestitures entitled *Understanding Section 55 and Butterfly Reorganizations*, published by CCH Ltd, legal publishers. Vance lectured for many years on advanced courses on corporate reorganizations and international taxation, both sponsored by the Canadian Institute of Chartered Accountants.

In 2002, Vance was ranked as one of Canada's top two tax advisors in a poll of Canadian tax executives conducted by a leading international tax publication.

ADDITIONAL BUSINESS ACTIVITIES

For about six years in the mid-1980's Vance was the President of a company that he founded with a partner that grew to gross about \$1 million per year and had eight employees. The company primarily sold and installed central vacuum systems from two retail stores in the Ottawa area. It also sold and repaired a complete line of vacuums and related accessories, and installed central vacuum rough-ins in residential homes under contract with Ottawa's largest new-home builders. Vance sold his interest when he became a partner with KPMG.