

Gordon D. Cummings

CURRICULUM VITAE

May 2009

Gord Cummings is a principal (G.D. Cummings Ltd. – partner) with D&H Group LLP, Chartered Accountants, an 80-person Vancouver, British Columbia based public accounting firm. Gord provides assurance and consulting services, in the areas of Canadian generally accepted accounting principles and generally accepted auditing standards, to publicly-listed and privately-held corporations. Gord's experience includes:

- Audits of financial statements prepared in accordance with Canadian generally accepted accounting principles ("GAAP")
- Consultation on compliance with GAAP
- Preparation of financial statement reconciliations from Canadian to United States GAAP, and of United States to Canadian GAAP
- Audits of financial statements prepared in accordance with International Financial Reporting Standards, audited in accordance with International Standards on Auditing
- Assisting Canadian and corporations with initial public offerings of securities
- Assisting Canadian and corporations with reverse takeover transactions
- Assisting privately-held corporations with planning to become publicly-listed
- Significant experience working with small business owners in connection with income taxation and financial reporting requirements, business planning and management issues

Gord has experience with clients in the natural resource exploration business as well as technology and manufacturing businesses. Gord is a Chartered Accountant (British Columbia & Alberta) and a Certified Public Accountant (Illinois).

Representative Experience

- Acted in audits of private Canadian mineral exploration corporations with initial public offerings of common shares and with listings on the TSX Venture Exchange
- Acted in the audit of the private Canadian technology corporation with a proposed reverse takeover of a publicly-listed corporation
- Regularly involved in audits of Canadian corporations who are reporting issuers in Canada and in the United States

Professional Activities and Accomplishments

- Appointed to the Auditing and Assurance Standards Board of the Canadian Institute of Chartered Accountants for a 3-year term which commenced on April 1, 2006, and reappointed for a second 3-year term which commenced on April 1, 2009
- Awarded the 2004 Early Achievement Award of the Institute of Chartered Accountants of British Columbia ("ICABC")
- Past Chair, ICABC Exposure Draft Forum (Member since 1999) – forum responsible to review and comment on all proposed new accounting and auditing standards in Canada
- Member, ICABC's Practice Review and Licensing Committee (2001-2006) – committee responsible for inspection of all CA firms practicing in British Columbia
- Member, ICABC Public Company Technical Forum (2004 to 2007) – the forum involves members from public practice interfacing with representatives of the Canadian securities regulators and the TSX Venture Exchange on pressing and emerging accounting and regulatory issues
- Member, 2003/2004 ICABC Taskforce on CA Lifecycle of Learning
- Past lecturer at Simon Fraser University's Faculty of Business Administration

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Publications

- Co-author of the *Mid-Sized Firms Protocol and Practice Guide* (June 2004), a guide for medium sized C.A. firms for implementation of new audit and review engagement quality control and independence standards
- *Beyond Numbers* (June 2003), authored a paper published on the ICABC website and a summary article published in the ICABC's monthly magazine, on proposed new accounting standards for recognition and measurement of financial instruments.
- *Beyond Numbers* (June 2005), authored an article on the effect the new accounting standard on consolidation of Variable Interest Entities could have on privately-held businesses

Recent Speeches and Courses Given

- Canadian Institute of Chartered Accountants' 2007 National Conference for Small & Medium Sized Enterprise Advisors – Spoke on implementation of audit risk standards and on adoption of International Standards on Auditing
- Canadian Institute of Chartered Accountants' 2004 National Conference for Business Advisors - Spoke on implementation of new quality control and auditor independence standards
- ICABC Professional Development - Regular instructor for a variety of courses include the CICA Handbook – Accounting Refresher and the Accounting & Auditing Update.
- Mid-Sized Firms Forum of Greater Vancouver – Panelist and lecturer on technical accounting and assurance matters and quality control issues