

GLENN MAIR

Director



- ▶ B. Economics, Monash University, Melbourne Australia
- ▶ Member Institute of Chartered Accountants, Canada and Australia
- ▶ Member Economic Developers Association of Canada
- ▶ 18 years accounting and consulting experience
- ▶ 10 years with KPMG Consulting and predecessor firms
- ▶ Project Director of International KPMG Business Cost Comparison *Competitive Alternatives*

Project Management

- ▶ ***Competitive Alternatives International Business Cost Comparisons*** – On behalf of KPMG, acted as project manager for the 1997, 1999, 2002, 2004, 2006, and 2008 *Competitive Alternatives* business cost comparison studies. Project management involved active participation and team leadership in all aspects of these projects, including sponsorship procurement, project design, international primary research programs, analysis and model design, data analysis, reporting, report design and production, project financial management, project quality control, and post-release promotional activities. Project teams managed ranged from five to 15 individuals, in a variety of disciplines. Total project budgets managed have ranged up to \$2.0 million for each edition of the study.
- ▶ **Business, Economic Analysis and Application Development Projects** – Since 1996, managed numerous small and medium business, economic analysis and application development projects, in the various functional specialties outlined in this resume. Project teams managed have ranged from three to six members, with project budgets managed ranging from \$25,000 to \$500,000. Projects were consistently managed on-time and on-budget, with high levels of client satisfaction.

Corporate Location Analysis

- ▶ **Expansion Assessment: Canadian Vehicle Manufacturer** – On behalf of a major Canadian automaker, directed key elements of a review and assessment of plant expansion plans. The study evaluated the nature of the proposed expansion and the potential for provincial financial assistance in the project.
- ▶ **Expansion Review and Incentives Negotiation** – On behalf of a multinational auto parts manufacturer, assisted the US-based KPMG project team to provide Canadian-focused analysis and advice on business, political, and incentives issues relevant to the company's Canadian operations.



- ▶ **Site Location Analysis: Multi-national Corporation** – Assisted a multi-national corporation to identify potential locations within North America for a major back-office facility, and performing cost analysis of those locations relative to previously identified US sites.
- ▶ **Strategic Location Options: Canadian-based Manufacturer** – Assisted a Canadian-based corporation to identify strategic imperatives relating to the company's desire to expand to new locations. This process helped clarify options relating the company's expansion plans, eliminated plans for an unnecessary expansion in the US, and resulted in a short-list of potential countries for expansion in Europe.
- ▶ **Comparative Site Analysis: Multi-national Manufacturer** – On behalf of the Canadian division of this company conducted an analysis of existing Canadian and US manufacturing and regional-office sites, comparing a broad range of location factors. This assisted assist the firm in identifying its location-related strengths and weaknesses, as a preliminary step to bidding for intra-group projects.
- ▶ **Initial Expansion Feasibility Study: US-Based Manufacturer** – On behalf of a US-based manufacturer conducted an initial study on the economic feasibility of establishing manufacturing operations in Europe.
- ▶ **Expansion/Relocation Feasibility Review: Canadian-based Manufacturer** – On behalf of the government of a Canadian province, worked with a Canadian manufacturer of heavy vehicles to review and critique the feasibility plans of the firm for the expansion and/or relocation of their business operations to the US. The aim of the review was to provide the province's economic development agency with comfort as to the true cost implications to the firm of each location alternative, in advance of the province negotiating with the firm.

International Competitiveness Analysis

- ▶ **Competitive Alternatives** – On behalf of various international, national, provincial, regional and municipal economic development agencies, and in association with KPMG, directed the biennial KPMG *Competitive Alternatives* study. Over successive editions, this study has examined business costs in more than 150 cities in more than a dozen countries, with the results being subject to significant media exposure around the world. Results are delivered to clients as hard copy reports and also through interactive off- and on-line modeling applications. Have presented the results of these studies at many business events throughout North America and Europe. The *Competitive Alternatives* study has also expanded in 2008 to encompass a broader range of non-cost location competitiveness factors.

- ▶ **Cost Competitiveness Analysis: Canada, China and India** – Completed a competitiveness analysis of business costs in China and India as compared to Canada and other industrialized countries included in the 2006 and 2008 *Competitive Alternatives* studies. This analysis was used by the client to better understand the actual cost differentials of business operations in Canada as compared to these major emerging markets.
- ▶ **Business Cost Analysis: Australia** – On behalf of the South Australia Department of Trade and Economic Development, directed a study that benchmarked business costs for four Australian cities against the 2006 *Competitive Alternatives* study results. Building upon this analysis, in conjunction with KPMG Australia, managed the research and analysis in a further study for the Australian federal Department of Transport and Regional Services that benchmarked business costs in a total of 28 Australian cities.
- ▶ **Economic Incentives Analysis: Various Economic Development Agencies** – Completed analyses of economic incentives available in Canadian and US locations. These analyses were to assist Canadian agencies in understanding the range of available incentives, the relationship between incentives and underlying business costs, and the overall financial impact of US incentives on the types of businesses the Canadian agencies were working to attract.
- ▶ **FDI Value Propositions: Foreign Affairs & International Trade Canada** – On behalf of this Canadian federal investment promotion agency, directed a joint MMK/KPMG project on behalf of the Invest in Canada Bureau that involved the assessment of competitive strengths and weaknesses of Canadian and international clusters in six industry sectors: aerospace, biotechnology, business services, environmental technologies, machinery manufacturing, and wireless & multimedia.
- ▶ **Automotive Sector Competitiveness Study** – In conjunction with KPMG, on behalf of Industry Canada and the Canadian Automotive Partnership Council, completed a detailed review of the automotive sector in Canada as compared to key US jurisdictions. The review was broad-based, encompassing business costs, business incentives, labour force issues, logistics and border issues, and environmental considerations. This project was originally completed in 2003 (led by KPMG), and was updated and expanded in 2008 (led by MMK Consulting).
- ▶ **Personal Taxation and Cost of Living Analysis: Alberta Economic Development** – Completed six annual studies of personal taxation and costs of living among a group of Canadian and US cities. The comparisons were focused on high technology employees, to better understand the overall implications of lower taxes on salaries of high technology employees in the United States.

- ▶ **Tax and Business Cost Competitiveness Study: Alberta Economic Development** – Worked with four Alberta high tech firms to develop a case study-based analysis of business costs, corporate taxes, and personal taxes for each of the four firms, as compared to competing Canadian and US jurisdictions. These case studies provided government with information useful for formulating policies and initiatives to promote the development of the high tech sector in Alberta.
- ▶ **High-Technology Sector Review: BC Ministry of Employment and Investment** – Completed a review of the high-technology sector in one Canadian province, with comparisons to US states viewed as competitors for potential high-tech investments. Review included statistical analysis of industry growth, qualitative profiling of the sector and its participants, and brief analysis of factor-costs, taxation costs and non-financial factors in the province which impact upon location decisions for high-tech firms. The final report is to be used as part of efforts to increase high-tech investment in the province.
- ▶ **Cost Competitiveness of the British Columbia Film Industry: Vancouver Economic Development Commission and BC Film Commission** – On behalf of these two organizations, led a project that compared detailed film production costs in Vancouver, Los Angeles, and New Orleans. The analysis involved using a pro-forma production budget template (using Movie Magic software) from an actual full length feature movie, and then working with production staff in each jurisdiction to develop the equivalent budget for that jurisdiction. The final report was to be used in efforts to implement policy changes to further enhance Vancouver’s competitiveness for film production.
- ▶ **Location Sensitive Cost Analysis for Data Centres: Atlantic Canada Opportunities Agency** – Directed an analysis of location sensitive business costs in the data centre industry. The study assessed both physical characteristics and infrastructure requirements of typical data centre operations, and the detailed business costs for operating a prototypical facility in a total of 71 international cities.

Economic Development Consulting

- ▶ **Investment Attraction: International Aerospace Corporation** – Assisted Industry Canada in the process of attracting a potential major investment by an international aerospace corporation. Directed an analysis of competing locations to provide the government with pro-forma comparisons incorporating costs and possible incentives for potential Canadian and US investment locations.

- ▶ **Investment Attraction: Global Corporation** – Assisted the government of a Canadian province in the process of attracting a potential major investment by a global corporation. Dealt directly with the potential investor in providing location-specific information and analysis. In addition, provided the government with competitive analysis of costs and possible incentives for competing US jurisdictions.
- ▶ **Investment Attraction: Major US Manufacturer** – Following initial discussions between a BC municipality and a major US manufacturer, assisted the municipality in assessing its strengths and weaknesses with regard to the specific investment opportunity. Also conducted a brief analysis of the strengths and weaknesses of other locations competing for the same investment and advised the municipality on strategy for promoting itself as a suitable investment location.
- ▶ **Industry Targeting: Vancouver Island Economic Developers Association** – Assisted a regional development agency in identifying high-growth industries within the marine sector which may be suitable for relocation or expansion to region. Information was developed on competing locations and key firms in each identified industry, as well as specific locational requirements of each industry. This information was to form the starting point for a targeted marketing campaign.
- ▶ **Industry Sector Targeting Study, Vancouver Economic Development Commission** – On behalf of this city economic development organization (VEDC), directed an industry sector targeting study that involved industry-by-industry assessments and scoring of both strategic fit for Vancouver and Vancouver’s competitive position relative to other major Canadian and US jurisdictions. The objective of the study was to identify high potential industry sectors (those with high scores for both strategic fit and relative competitiveness) for further development in Vancouver. This study was used by VEDC as a first step toward the development of a comprehensive economic development strategic plan.
- ▶ **Company Targeting: Invest New Zealand** – Assisted this national investment attraction agency in identifying specific companies for targeting by the agency’s investment promotion specialists, seeking new investment in back office facilities. Extensive company research was undertaken to determine current growth and cost-reduction strategies of potential target companies, to ensure that a back office investment in the client’s country may represent a viable business option for each target company given their current positions and directions.

- ▶ **Organizational Design and Business Plan: Investment Attraction Agency** – Developed an organizational concept and start-up business plan for a new investment attraction agency for a Canadian province. The planning process involved extensive consultation with a wide range of stakeholders, and the design of an organizational structure to satisfy competing stakeholder needs and interests. This agency is now in the process of being established by the relevant Province.
- ▶ **Business Competitiveness Strategies: Various Economic Development Agencies** – Provided strategic advice to provincial, regional and municipal economic development agencies on economic development strategies, cost and non-cost competitiveness issues, and performance of the economic development agencies relative to their peers.
- ▶ **Community Profiles Review: Investment Partnerships Branch** – On behalf of this Canadian investment promotion agency, conducted a review of community profile information provided on the internet by various economic development agencies. Interviewed site selectors, corporate realtors and corporate users of this data to determine their needs, and made recommendations on how web-based community profiles could be improved to better meet the information needs of targeted users.
- ▶ **Targeting Materials: Investment Partnerships Canada** – On behalf of this Canadian federal investment promotion agency, prepared an informational report and comparison on corporate taxes in Canada and the United States, as applicable to large manufacturing and large services operations, and reports on R&D tax incentives in Canada and the United States. These reports were, written in lay terms for the non-tax-specialist foreign executive, and were prepared to fill a perceived gap in the existing suite of targeting materials used by the organization.
- ▶ **Targeting Materials: Sarnia-Lambton** – On behalf of this Canadian local economic development agency, prepared an informational report and marketing brochure that explained the differences and advantages of R&D tax incentives in Canada as compared to the United States. This report was also adapted by the client for inclusion as a dedicated section of their website.
- ▶ **Trade and Investment Flows for Canada: The Asia Pacific Gateway & Corridor Initiative** – On behalf of Foreign Affairs & International Trade Canada, completed a study that analyzed anticipated trade and investment impacts for Canada from the strong economic growth of the Asia Pacific region.

- ▶ **Analysis Of Economic & Population Growth In North American Metro Areas: South Australia Department of Trade and Economic Development** – Completed a series of case studies that investigated economic development policies and other economic influences in metro areas that had achieved above-average economic growth despite having below-average population growth. The project was designed to provide South Australia with new ideas for economic development strategies that could work with their existing population dynamic, as an alternative to focusing on population growth as a means of achieving economic growth.

Business and Strategic Planning, Public Sector

- ▶ **Organizational Design and Business Plan: Investment Attraction Agency** – Developed an organizational concept and start-up business plan for a new investment attraction agency for a Canadian province. The planning process involved extensive consultation with a wide range of stakeholders, and the design of an organizational structure to satisfy competing stakeholder needs and interests. This agency is now in the process of being established by the relevant Province.
- ▶ **Financial Management Review: Electric Utility** – Interviewed senior managers in the finance function of this crown corporation to document the evolution and current role of the financial management function in the organization. This review was part of a larger federal project related to the design and implementation of private-sector style financial management techniques within federal government departments.
- ▶ **Financial Performance Review: Public School District** – Performed a benchmarking analysis of key financial indicators for this school district, as compared to a number of similar school districts throughout B.C. The analysis was prepared for the Official Trustee of the School District, and included identification of significant revenue and spending variances between districts. The analysis was used by the Trustee in preparing a remedial financial plan for the School District.
- ▶ **Major Capital Project Review: Provincial Ferries Service** – Reviewed a proposed major capital project related to vessel replacement. The objective of this review, which was required under statute, was to determine whether the proposed capital expenditure was, in whole or in part, reasonably required.

Business and Strategic Planning, University Sector

- ▶ **Strategic Planning: UBC Athletics & Recreation (and Olympic Sports Complex)** – Led the process of strategic review for this organization, including extensive consultation with stakeholders and benchmarking of programs, facilities and organizational structure relative to other leading universities. Developed a comprehensive strategic and financial plan (over 200 pages) for the organization. Developed the capital plan for a \$100 million program of new facility construction and facility renovation, including the construction of new on-campus ice facilities to be used for the Vancouver 2010 Winter Olympics Games.
- ▶ **Organizational Review: UBC Book Store** – Reviewed the finance function of the book store and identified opportunities for enhancement of financial management practices. Recommendation included the appointment of a Financial Manager/Controller. Developed the job description for this new position, based on responsibilities and attributes identified during the course of the project.
- ▶ **Business Planning: University of British Columbia** – Completed a large number of business planning projects at this public university, including the financial evaluation of a new dedicated training facility for ESL programs, development of a capital assets management plan, and annual business plans for autonomous university business operations, including the bookstore, parking services, security services, utilities, infrastructure maintenance, and child care.

Business and Strategic Planning, Private Sector

- ▶ **Business Plan: Cast and Machined Metal Products Manufacturer** – Prepared four-year financial forecasts that formed the basis of the business plan for this medium-sized manufacturer. Interviewed management and external advisers to obtain operating data to model business operations and prepare forward projections. As a result of this work, recommendations were made to management regarding improvements to their financial information systems.
- ▶ **Financial Projections and Product Costing: Paint Manufacturer, Wholesaler and Retailer** – Assisted management of this medium-sized company with preparation of financial budgets for existing business operations, models and projections for planned new business ventures, and development of a product costing model for a new manufacturing operation.
- ▶ **Financial Feasibility Study: Private ESL College** – Involved in preparing a financial study to assist a Thai business consortium assess the feasibility of establishing a residential ESL (English as a Second Language) college for Thai students in

Melbourne, Australia. Undertook critical analysis of the consortium's initial business strategy and timetable, modelled financial projections for the planned college, and presented financial projections to the consortium leaders.

- ▶ **Financial and Economic Projections: Exploration and Development Company** – Completed a review of a financial and economic model prepared by this company as part of the feasibility study for a potential new mine. The feasibility study had been prepared in an effort to raise capital for the development of the mine. However, potential investors requested that an independent review be conducted to examine the mathematical accuracy, spreadsheet logic and accounting logic of the financial and economic model presented by the company.
- ▶ **Strategic Marketing Plan: Outerwear Manufacturer** – Assisted this manufacturer of outerwear garments to prepare a five-year strategic marketing plan. Conducted secondary market research, interviewed retailers for product feedback, assisted in visioning workshops, and coordinated drafting of the plan. The marketing plan was being prepared to assist the company consolidate after a period of product line expansion.

Business Process Improvement

- ▶ **Accounting Department Review: Venture Capital Firm** – Reviewed the people, organizational structure and processes of the accounting function to determine appropriateness to existing firm needs. Developed recommendations for improvement and forward strategic planning.
- ▶ **Business Process Redesign: Toy Manufacturer** – Involved in the review of existing business processes and the design and implementation of process improvements for a small manufacturer of toys that was undergoing extremely rapid business growth. Process redesign was aimed both at eliminating inefficiencies and improving reliability of data capture. Responsibilities on this assignment included training of staff in new process operation.
- ▶ **Acquisition Processing: TSE and NASDAQ listed death care services firm** – Involved in a six-month project to provide accounting assistance and process redesign recommendations to the acquisitions department of this company. The need for assistance and process improvement had arisen out of a backlog in accounting for company takeovers. This extensive engagement involved working co-operatively with the acquisition accounting staff of the company as well as liaison with staff from other divisions, including corporate development, legal, tax, MIS and general accounting.

- ▶ **Payroll Processing: Public Post-Secondary College** – Completed a special project for the Bursar of this Vancouver-based college. The college payroll system was not providing adequate data regarding “over and under” salary accruals. Designed, developed and implemented a spreadsheet-based application to analyze payroll and workload data to automatically calculate the required accounting adjustments and provide flexible reporting options.

Information Systems and Technology

- ▶ **Custom Business Location Analysis Model: Canadian Provincial Governments** – On behalf of KPMG Consulting’s Global Location and Expansion Services practice, developed custom applications for use by three clients in undertaking sophisticated modeling of business operating costs in multiple industries and jurisdictions. Based on an Excel spreadsheet model used in-house by KPMG Consulting, used VBA to develop a complete user-interface such that the user of the application required no spreadsheet experience. Also developed full on-line user support, and bilingual reporting options. Installed user base for this application was 75 users in three provinces.
- ▶ **Web-based Business Location Analysis Model: Canadian Federal and Provincial Governments** – On behalf of KPMG LLP’s Strategic Relocation and Expansion Services practice, developed a web-based version of the predecessor KPMG Consulting Business Location Analysis Model for on-line use by existing and new licensees of the Model. Undertook all aspects of application architectural design and led the application development team from project initiation through to final delivery and user training. The web-based application is designed based on n-tier architecture, using Microsoft SQL Server 2000 for the database tier, VB-COM, ASP, VB.NET and ASP.NET for the business tier, and XHTML, JavaScript and ChartFX for the presentation tier. Licensed user base for this application is over 500 users across Canada and internationally.
- ▶ **Web Portal Technical Review: Department of Fisheries and Oceans** – As part of the strategic and business planning process for a new internet-based information portal for environmental stewardship organizations, conducted a review of the hardware and software requirements for the web portal, both from a technical and a user-accessibility perspective. The portal is a collaborative effort involving federal agencies, non-government organizations and industry, and is intended to provide users with relevant and complete information related to stewardship. The national portal being developed by building on a successful provincially-based portal.

- ▶ **Information Systems Implementation: Novelty Products Manufacturer** – Led the review of the client’s existing financial information system, and the selection, implementation and customization of a new integrated G/L, A/P, A/R and Payroll system for a small manufacturer experiencing extremely rapid growth. In addition, coordinated necessary network upgrades associated with the implementation, and provided training for staff operating the new system.

- ▶ **Payroll Software Review and Installation: KPMG Melbourne** – KPMG had agreed to provide bureau payroll services to medium-sized clients that were seeking to outsource their payroll functions. On behalf of KPMG, reviewed available bureau payroll software packages, made recommendations on an appropriate package, installed and configured the selected package, and provided training and on-going support to client-service staff using the software.

- ▶ **Network and Application Administration: KPMG Australia** – Performed the following functions in support of the information technology services of the KPMG Australia’s Private Business (Middle Market Services) division:
 - Software installations at sites of clients that had chosen to install KPMG-preferred financial accounting software. Provided follow-up support services, including customization of system configuration and available reporting options.
 - Maintained and upgraded master data templates and formats for statutory financial report generation on the client-accounting software package used by KPMG Australia (Solution 6). These templates and formats were written in a proprietary reporting language.
 - Organized and presented staff training courses in respect of computer based applications, utilizing both existing KPMG and self-prepared course materials.
 - Periodically acted as network supervisor for the divisional network. (Novell LAN with approximately 50 workstations and 10 printers.)

▶ **Applications and Languages:**

Applications – advanced level: MS Excel, PowerPoint, Project, Word.

Applications – proficient level (including database design where relevant): Adobe Photoshop, dotnet Charting, Installshield, Macromedia Dreamweaver, Macromedia Fireworks, Microsoft Internet Information Services, Microsoft SQL Server 2000, Microsoft Visual Interdev, Microsoft Visual Studio.NET, Microsoft Windows 2000 Server, Software FX ChartFX Internet Edition, Windows Helpbuilder.

Languages – VBA (Excel), extensive use, 11 years;
XHTML/HTML, extensive use, 9 years;
JavaScript, extensive use, 7 years;
ASP/VB-COM, extensive use, 7 years
SQL, moderate use, 7 years
ASP.NET/VB.NET, limited use, 6 years

Market Research

- ▶ **Marketing and Implementation Plan – Services: Digital Geographic Data** – Conducted a review of service providers for real-time DGPS correction signals, and assessed the competitiveness of a planned new service. Conducted industry interviews to determine acceptance of the new service, assess price points, and identify potential distribution channels and technologies for the service. Provided final recommendations on distribution channels.
- ▶ **Industry Research – Software: Telephony Software Producer** – Involved in conducting market research in the small-office/home-office (“SOHO”) computer market in North America. A producer of integrated voice-mail, fax and data communication software was seeking to establish a marketing plan for its product. This focused on identifying the major markets for and the key features to include on new releases of its software.

Financial Accounting Experience

- ▶ Provided financial accounting and review services in a wide variety of industries including:
 - ▶ Wholesale and Retail Traders:
 - wholesale petroleum distributor
 - furniture and architectural antique retailer
 - paint and hardware wholesaler and retailer
 - ▶ Mining
 - ▶ Bloodstock
 - bloodstock breeders and stud farm operators
 - thoroughbred stallion syndicate managers
 - ▶ Educational and Research Funding Foundations
 - ▶ Real Estate Management
 - ▶ Investment
 - ▶ Manufacturing Firms
 - ▶ Golf and Country Clubs
 - ▶ Holding/Management Companies