

Going Once Going Twice SOLD



75th CONVENTION

2008 - 2009 EXECUTIVE



Back Row (L-R): Dale Menzak, Marc Bergevin, John Perlich, Brent Schlenker, Gerald Zimmerman, Wade Michener

Front Row (L-R): Brad Neal, Lorraine Klepper, Robert Lind

Missing: Brent Cheung, Jody Linstrand, Don Montgomery

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HAROLD RAVEN
GENERAL MANAGER

BERNI SMITHMAN SALES REPRESENTATIVE

Bay #1, 4768 Riverside Dr. Red Deer, Alberta T4N 2N7 Phone: (403) 342-2000 Fax: (403) 347-9290





MESSAGE FROM THE PRESIDENT

The Executive of the Association has done a great job in recent months in helping all automotive industry sectors in having Bill 205 rescinded.

Bill 205 was a bill that would have taken away the ability to sell a motor vehicle "AS IS" and without an inspection. We are now moving forward to try to offer to the Alberta Government our input into the future development of this very important legislation.

The 2009 CONVENTION is just around the corner and we are all hoping to SEE YOU ALL THERE!

Please don't forget to try to sell the pictures for The Cancer Fund. Our totals are over \$22,000 to date and we would sure like to see the last of our 20 or so pictures sell before the convention.

I hope that you and yours have a wonderful, safe, Merry Christmas and Prosperous New Year.

Sincerely,

Brad Neal President





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Colourful benefit auctioneer rakes in the dough for charities

Nick Lees, The Edmonton Journal Friday, September 05, 2008

He's never sold a tractor, combine or piece of general merchandise, but Danny Hooper brings in some \$26 million each year at auctions.

Hooper's is the world of canapes, champagne and black-tie events often costing hundreds of dollars to attend.

This is his 20th year in the auctioneering business and he's presented himself with a huge celebratory present.

"I'm Canada's first Benefit Auctioneer Specialist," says Danny Hooper, 51.

There are fewer that 100 auctioneers in North America with the designation. The specialist tag was recently created by the National Auctioneers' Association (NAA) Educational Institute.

"More than \$15.6 billion was raised at charity auction in the U.S. in 2006," says Hooper. "With an increasing number of non-profit organizations and charities turning to professional auctioneers for help, NAA decided to create a specialist qualification.

Hooper, a former country signer, nightclub owner and award-winning real estate salesman, took a four-day course in San Diego to earn the qualification.

But his friends say he could probably have taught the course.

Hooper has been using his keen wit, unique humour and considerable energy at some 135 auctions every year.

"He's unscriptable," says Bob Westbury, the chairman of the Telus Edmonton Community Board, who meets Hooper at some 35 galas each year.

"When you get Danny, you get a comedian and an auctioneer. People love him, but his humour is on the edge."

Hooper said he needed humour to survive when he was raised in the hamlet of Tomahawk, 90 kilometers west of Edmonton.

"I had to make the bigger guys laugh before they beat me up," he says. "You could say I was a runt."

His father, Don Hooper, a rancher and entrepreneur who passed away 5 years ago at the age of 69, was a great entertainer. But he loved the bottle.

Dad was always being shipped to a rehabilitation centre in Seattle," says Hooper. "But he'd return knowing even more ways to hide booze. My mother once found vodka in the garden hose.

"I was living in a sit-com. I needed to develop a sense of humour to handle life."

He entered the entertainment industry when his weekend dance band, The Hay Loft Rangers, began playing at weddings and socials in Tomahawk.

He financed his was through Camrose Lutheran College by playing, but his career really took of in 1975 when he entered a talent contest that led him to a Juno Award nomination.

Between 1973 and 1978, he was on the road with his band 48 weeks of the year.

With his father, he opened Danny Hooper's Stockyard, a country music nightclub. The economy later took a dive and the bandleader faced personal bankruptcy in 1986.

"I negotiated a settlement, the bank gave me one year to pay off my loan,' says Hooper. I did it in eight months."

He went into real estate, sold 10 houses and spent his commission on a 30-second television commercial.

"At the end of the spot, I had myself congratulated for the million-dollar sales award." says Hooper. "I never did look back. Within 3 ½ years, I was in the Re/Max Hall of Fame."

He grew tired of being called at all hours and in 1995, Hooper returned to appearing as a country singer.

To make sure he could keep his family of four, he helped Wes Spencer, a former president of the Alberta Auctioneers' Association, at smaller events.

He later got serious and graduated with honours at the Western College of Auctioneering at Billings, Mont.

Hooper, who has appeared at the Grand Ole Opry, left the entertainment business in 2003 when his 10-bunk band bus slid off the road and forced him to live in the ditch for three days.

...continued

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"There were 600 vehicles in the ditch between Calgary and Olds," he says. "I did some soul-searching and retired.

Today, Hooper co-host the 790 CFCW morning show with Sharon Mallon at West Edmonton Mall. He runs an eight-kilometre route there and back from home, after an orange and porridge for breakfast.

In the months ahead, he's looking forward to MCing and working as an auctioneer at some of his favorite events, such as Festival of Trees, Grant MacEwan College's Mad Hatters Ball and Sorrentino's Garlic Stomp.

He's also recently teamed up with Dianne Young, past president and CEO of the Stollery Children's Hospital Foundation, to run a company called Fundraising Auction Solutions Inc.

"We'll share our insights and experience with organizations," he says. "We both enjoy helping people and there's lots of work to go around."





Sotheby's losses double as art market softens

NEW YORK - Sotheby's citing "significant" losses from auction guarantees provided to sellers, said its third-quarter loss more than doubled and promised to cut costs and future guarantees as it grapples with a softening art market.

The New York-based auction house said in a statement that its third-quarter revenue slipped 11 per cent to \$76 million US as art sales fell in a seasonally slow period. Its net loss widened to a larger-than-expected \$46.2 million, from 20.9 million a year earlier.

Chief executive William Ruprecht said in the statement that the company was hurt by global economic turmoil.

"Our auctions this autumn were assembled over the summer when the world was a very different place and predictably we are now seeing a softening in a number of markets, particularly where their has been a big price appreciation," he said.

- Bloomberg

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Summary of Auction Inspections for 2007-08

As you may be aware, the Consumer Services Branch of Service Alberta is responsible for enforcing the *Fair Trading Act* and the *Public Auctions Regulation*. Obviously, we license public auction business and enforce breaches of the Act and Regulation. You may not know that we also visit and inspect auction businesses throughout the year as another way to ensure that businesses and complying with the legislation. As we begin a new fiscal year I thought I would share our findings from last year.

On 2007-08, the Compliance and Accountability Unit of Service Alberta completed an inspection of four auction sales businesses. The businesses were selected using a risk assessment model based on a number of factors including complaints received, number of years in business, etc.

Two of the auction businesses audited were located in rural areas and hold sales related primarily to the farming industry. One of the inspected businesses has auction houses in both rural and urban locations where they sell mostly household goods. The fourth inspected business, headquartered in Ontario, sells jewelry at various hotel locations throughout Alberta.

All of the inspected businesses were receptive to our on-site reviews and appeared eager to follow the governing legislation to ensure compliance. Two of the businesses held fairly new licensees; however, they each had principals or auctioneers with many years of experience working in the auction industry. They expressed great interest in learning from the inspections and support our initiative to concentrate our visits to the newer licensees. The other two businesses are well established and have been operating in Alberta for some time. One of these businesses had been operating in Alberta for some time. One of these businesses had been previously inspected in 2003.

For the completed inspections, we reviewed their auction practices and also encouraged them to express concerns with the auction industry and the governing legislation. Last year the focus was on problematic auction businesses and their use of inappropriate representations in their advertising. This year saw a return to more traditional auction businesses with renewed attention to their maintenance of trust records and the management of trust monies.

One inspected business, with a history of advertising and other concerns, had resolved many of the concerns identified by consumer services' investigators and a previous inspection. However, this review found that there has been little improvement in a number of the issues previously identified in the inspection completed in 2003. As such, I issued a Director's Order under section 157 of the *Fair Trading Act* ordering this business to comply with requirements such as trust accounts and statutory declarations.

This year's inspections found that many of the concerns regarding proper handling of trust monies continues to persist. Although the auction monies were held in trust accounts,

...continued



they are often used as the general operating accounts for all business transactions. The commingling of funds are rarely reconciled making it difficult for businesses to ensure timely and accurate deposits and withdrawals of trust monies. All four inspected businesses fail to realize the importance of clearing auction proceeds from the account in a timely fashion. They often retain their commissions and GST in the trust accounts and only withdraw the monies as they are needed. Two of the four businesses also failed to follow the deposit requirements by not ensuring the timely deposit of the auction proceeds.

Our inspections revealed that auction records were generally well maintained. We did find however that proper use of statutory declarations remains a concern. Three of the inspected businesses failed to consistently ensure the declarations were properly completed for all goods with a value of \$1,000 or more. For some it was a case of not completing declarations for all items consigned for sale. For the others, no statutory declarations were ever completed or they were completed in a manner inconsistent with the legislation. Another business did not properly retain buyer information when an item was sold for over \$500.

Most of the auction sales businesses were timely in their payments to the consignors. One business did not provide the necessary information to the consignor when the payment was made. This business failed to disclose the gross amount the items sold for and the amount of commission received.

In terms of auction practices, discussion with the auction businesses revealed most observe the legislative restrictions on bidding by employees, bidding by consignors and reserve bids. One business was mistakenly allowing consignors to bid on certain items. After discussing how this practice contravenes the legislation, they agreed to comply.

All of the inspected businesses expressed concerns with the lack of auction trained and guidance available regarding how they can properly comply with the legislation. Three of the businesses indicated their frustration with the formalized training they had received from the auction schools or from the courses provided by the Auctioneer's Association of Alberta. According to them, none of their training provided the guidance needed to properly administer trust accounts. They were all very grateful for guidance received during the inspection process and indicated that now they understand the legislative requirements on the administration of the trust funds, they will comply.

I personally have completed the Auctioneering 101 and 201 courses put on by the Auctioneers' Association of Alberta. I found both courses to be an excellent introductory training sessions. Obviously, continuous training is important and I look forward to working with the Association and auction schools to provide more curriculum on the *Fair Trading Act* and *Public Auction Regulation*.

This year's inspections have shown that more auction businesses would appreciate increased training on how to appropriately administer trust monies. Opportunities to work with the

... continued on page 23



Sick Health Boards

Calgary Herald / CBC News

"Fiscal management was not one of their strong points," said Alberta director Scott Hennig commenting on the fiscal irresponsibility of the Alberta Health Boards which ran up \$97 million in deficits in 2007-08.

This past spring, the Alberta government ended the fiasco and merged the separate boards into one super board. Some senior executives were laid off and paid \$5.9 million in severance.

These individuals were also eligible for lucrative pensions and it appears the taxpayers may have to pay for these pensions twice.

When the government provided funding to the boards it included money designated for pensions and benefits of senior executives. instead of setting aside the money for use as intended, it was dumped in general revenues and spent. This meant, taxpayers will be on the hook for the pensions a second time.

The expenditure will be pricey. In one instance, the supplementary pension benefits for former CEO Jack Davis of the Calgary Health Region amounted to a whopping \$4 million above his regular government pension. In addition, he reportedly received a severance of approximately \$1.2 million.

This is the same Davis whose district was a responsible for the bulk of the \$97 million deficit. For this mis-management accomplishment Davis was paid over \$1 million per year in salary and benefits including a \$192,000 bonus for a job well done.

Submitted by Frank Hall

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Alberta Auctions 101 & 201 Courses

THURSDAY, FEB. 12th 2009

7:30 am Registration

8:00 am Alberta Auctions 101 Course

12:00 pm Lunch

1:00 pm Alberta Auctions 201 Course

SEMINARS FOR AUCTIONEERS & AUCTION ADMINISTRATORS

Alberta Auctions 101 - 8 am to noon (includes exam)

Fee: \$100 - Includes Pre-course Material and Lunch

This will be a mandatory course for all new applicants for Membership in the Auctioneers' Association of Alberta, and is a pre-requisite for Alberta Auctions 201.

TOPICS COVERED:

- a) Fair Trade Act and Regulations
- b) Code of Ethics of Alberta Association and others
- c) The Law of Agency & Contract Law
- d) An awareness of Acts and Regulations that apply to specific products

Alberta Auctions 201 - 1 pm to 5 pm (includes exam)

Fee: \$50 - You must complete Auctions 101 before you can take this course.

Alberta Auctions 201 will be mandatory for all persons who have signing authority on trust accounts for Auction Sales Businesses that are bonded by the Association.

TOPICS COVERED:

a) Trust Accounts

f) Components of Statement to Sellers

b) Listing Agreement

- g) GST Requirements
- c) Procedure for Taking Statutory Declarations h) Unreserved vs. Reserved

d) Terms of Sale

- i) Title Searches
- e) Requirements to Maintain Records of Sales

REGISTRATION RETURN ENVELOPE ENCLOSED

Postal Code: Phone: Fax:

REGISTERING FOR: Alberta Auctions 101 (Fee: \$100) ☐ Alberta Auctions 201 (Fee: \$ 50)

Fee is payable by Jan. 31st, 2009 to: Auctioneers' Association of Alberta

Held at: Fantasyland Hotel • 17700-87 Avenue N.E. • Edmonton, Alberta

Ph: (780) 444.3000

Pre-course Study Material will be sent to you by mail or e-mail.





Bernie Bishop Richard S. Hunter John Jasienczyk Bruce MacLennan Travis Sekura Colin Spencer



Ray Johnston Jim Juris Laurie Lindstrand





Harold Kettleson



CONVENTION 2009 AGENDA

Thursday, February 12th

6:00pm Registration Desk 7:00pm Directors Meeting

8:00pm Welcoming Reception - Sponsor Farm Press & Wheel & Deal

Thursday Night Activity

Friday, February 13th

7:30am - 4:00pm Registration Desk 7:30am - 8:30am Breakfast

8:45am Welcoming Address - Brad Neal, President

9:00am Event A - Scott Hood (Consumer Programs, Service Alberta) 9:15am Event B - Steve Proffitt (J.P. King Auction Company, Inc.)

10:15am - 10:30am Coffee Break - Sponsored by Raven Printing Ltd.

10:30am - 11:45am Event A - Scott Hood Event B - Steve Proffitt 12:00pm - 1:00pm "Champions" Lunch

1:00pm - 2:45pm James Young & Todd Befus (Grant Thornton) 2:45pm - 3:00pm Coffee Break - Sponsored by ATB Financial

3:00pm - 4:30pm FOIP Presentation (Access & Privacy, Service Alberta)

5:30pm - 6:00pm 6:00pm - 7:30pm 7:30pm Tyro Contest

Saturday, February 14th

7:30am - 8:30am Breakfast

9:00am - 10:15am Annual General Meeting

10:15am - 10:30am Coffee Break - Sponsored by Raven Printing Ltd.

10:30am - 11:45am Annual General Meeting (continued)

12:00pm - 1:15pm Lunch

1:15pm - 2:15pm Bob Layton (CHED Radio/Global TV) 2:15pm - 2:30pm Coffee Break - Sponsored by ATB Financial

2:20pm - 4:30pm "Great Ideas" Session - Meet & Greet Auctioneers of all ages!

5:00pm - 6:00pm Cocktail Hour

6:00pm - 9:00pm President's Banquet (Presentations)

9:00pm Entertainment - Trevor Panczak & Rough Stock

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February 12-14, 2009 FANTASYLAND HOTEL 17700-87 AVENUE EDMONTON, ALBERTA PHONE: 1.800.737.3783

Registration Form

Name of Auctioneer:	
Name of Spouse / Partner:	
No. of people in your party:	x \$175 = \$
After December 31st:	x \$200 = \$
	Total Owing: \$

Included in this Registration is:
Welcoming Reception, 2 Breakfasts, 2 Lunches, 2 Dinners

Please make Cheques Payable to:
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You must book your rooms <u>before December 31, 2008</u> or you will not be guaranteed a room or the room rate discount.

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Convention Room Rates
Superior \$209
Executive \$239
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Luxury Theme \$354

Vern Scown Memorial Tyro Contest

REGULATION:

THIS IS A CONTEST FOR ANY AUCTIONEER THAT HAS GRADUATED FROM A RECOGNIZED AUCTION SCHOOL IN THE LAST TWO (2) YEARS. MUST BE A MEMBER OF AUCTIONEERS' ASSOCIATION OF ALBERTA.

"Free" Convention Registration for all Tyro Contestants

REGISTRATION

Date:
Name:
Address:
What School was Attended:
Date Graduated from Auction School:
Are you a Member of the Auctioneers' Association of Alberta? YES NO
Signature:



Convention 2009 Courses & Seminars

Alberta Auctions 101

This is a mandatory course for all new applications for Membership in the Auctioneers' Association of Alberta. Topics include: Fair Trade Act & Regulations, Code of Ethics of Alberta Association, Law of Agency & Contract Law, Acts & Regulations

Alberta Auctions 201

This course is mandatory for all persons who have signing authority on trust accounts for Auction Sale Businesses that are bonded by the Association. Topics include: Trust Accounts, Listing Agreements; Statutory Declarations; Terms of Sale; Requirement to Maintain Records of Sales, Statement to Seller, GST requirements; Unreserved vs. Reserved, Title Searches

Fair Trade

Scott Hood, Director of Fair Trading (Consumer Programs, Service Alberta) Understanding what the Fair Trade Act is and why it is important is something that all auctioneers should know. It is a pleasure to have Scott join us at the convention this year.

Avoiding Claims & Liability in a World Full of Threats Dealing with Sellers – What to Know and What to Do

J. Stephen Proffitt (Vice President & General Counsel to J.P. King Auction Company, Inc. located in Gadsden, Alabama) is a dynamic and informative speaker who is assured to entertain and enlighten the audience as well. Mr. Proffitt will be sharing critical information that all auctioneers need to know regarding liability, claims and sellers in today's auction market.

"Champions" Luncheon

The Auctioneers Association will once again be making a presentation to the Cancer Society, on behalf of all auctioneers who sold prints for this fundraiser. We will also be acknowledging auctioneers that have won auction competitions in the past. Come out to meet some of the other "Champions" in our community as well.

Financial Planning for Your Business

James Young, CA and Todd Befus, CA (Grant Thornton, Wetaskiwin) will share valuable information on what you need to know in order to succeed in regards to the financial area of your business. It's not all about GST, taxes, CRA and payroll!

FOIP & PIPA – What's the Difference & Why It's Important

A representative of Service Alberta will explain why it is important to protect your consignors and buyer's lists.

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Vern Scown Memorial TYRO Contest

Named after the president of the Association in 1962 and 1963, this is a contest for any auctioneer that has graduated from a recognized auction school in the last two (2) years. Participants must be a member of the Auctioneers Association of Alberta.

Annual General Meeting

Saturday's AGM is the place to be to learn what the Association is all about. The Association strives to help and serve one of the greatest occupations of all times – the auctioneer.

Bob Layton (630 CHED/GLOBAL TV)

Mr. Layton is the News Director of radio stations 630 CHED, CISN country, JOE FM and iNews 880 in Edmonton. After 38 years in broadcasting, he is best know for taking strong positions on family, good government, and law and order. He is also a member of the International Ventriloquist's Association. You will be informed and entertained!

"Great Ideas" - Meet and Great

Welcome to auctioneers, young and young-at-heart! Meet with others within the auction industry to share stories of the past, present and make up some for the future. We encourage all auctioneers (active and past members) to join us.

President's Ball

A limited number of tickets will be available for auctioneers to bring their staff and friends to this special banquet event. Following supper and presentations, Trevor Panczak & Rough Stock will entertain the crowd. *Please contact the Auctioneers Association for tickets to this event if you wish to bring guests. Thank you.

We look forward to seeing you at the Convention for the 75th Anniversary of the Auctioneers Association. It is shaping up to be a great event. Take time to bring your family to West Edmonton Mall for Valentine's Day and Family Day Weekend.



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Gerald Zimmerman @ zimaucts@incentre.net Home (780) 352-4994 Cell (780) 361-7437

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The Auctioneers' Association Office (403) 340-2070



SPEAKER PROFILE - Stephen Proffit III, Esq.

Vice President of Legal Affairs and General Counsel

With training as both an attorney and an auctioneer, Steve Proffit is uniquely qualified to address the many legal complexities of the real estate auction business. A graduate of the University of Virginia School of Law, he has practiced for 26 years with an emphasis on auctions, contracts, commercial law, litigation, and torts. He is also a graduate of the Missouri Auction School and a licensed auctioneer

Mr. Proffitt also has a long track record of service to the auction industry as a noted writer and lecturer. He has taught seminars in 25 states and Canada and teaches legal classes at Reppert School of Auctioneering in Auburn, Ind., and Mendenhall School of Auctioneering High Point, N.C.

In 2004, the National Auctioneers Association awarded him its President's Award of Distinction, and he has been interviewed by numerous media outlets about legal and ethical issues relating to auctions.

Convention February 2009

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SPEAKER PROFILE - Bob Layton

Robert West Layton was born in England near the end of WWII. He spent some of his first year on earth, *in* the earth: in a dirt dugout at the end ofthe family garden, covered with a sheet of steel. It was, after all, the best place to be during an air raid.

Bob is the News Director of radio stations 630 CHED, CISN Country, JOE FM and iNews880. He is now in his 38th year of broadcasting. A winner of three national awards for editorials, Bob is best known for taking strong positions on family, good government, and law and order. He co-chaired the project to buy and equip the Edmonton police helicopter.

In 2005, Premier Klein awarded Bob an Alberta Centennial Medal for community service.

Bob is also a member of the International Ventriloquist's Association. It was the only way he could find to get the last word in after being told to keep his mouth shut.

Bob's wife, Marg has her own long arm custom quilting business, called I QUILT FOR YOU.

Bob and his wife, Marg, have 6 children and 11 grandchildren.

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association or with auction schools should be explored to ensure businesses are getting the information they need before they begin operations. Another useful tool may be periodic mail outs on common issues sent to licensed auction businesses. This approach is being used with some success for licensed collection agencies.

I appreciate the cooperation shown to us by auction businesses selected for inspection. I trust that if your business is selected in the future you will show the same cooperation and appreciate the opportunity for constructive feedback into your auction practices. I look forward to sharing again with you the results of our 2008/09 inspections. I also hope to provide more information in the near future to members of the Auctioneers' Association of Alberta on such subjects as trust accounts and statutory declarations.

Scott Hood Director of Fair Trading (as delegated) scott.hood@gov.ab.ca



Todd A. Befus, CA

Tax Services



As one of three Senior Managers within the office, Todd is currently involved in the management of our tax planning and various other tax services our current clients require. He is also involved in the management of several assurance engagements in a variety of industry sectors, including the agricultural industry. Todd's primary activities include developing tax plans that meets the client's requirements while complying with the relevant tax provisions.

Experience

Through his 10 years fo association with the Wetaskiwin office, Todd has been exposed to a wide variety of commercial entities. He has developed and implemented numerous tax plans for incorporation of the sole proprietor, transferring share ownership as well as succession planning for the farming families and other family enterprises.



Professional qualifications and memberships

Bachelor of Commerce with an Accounting Major for the University of Alberta (2000)

Chartered Accountant (2000)

Completed the Canadian Institute of Chartered Accountants In-depth Tax Course (2006)

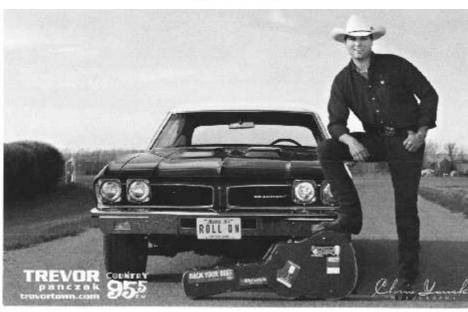
Member of the Institute of Chartered Accountants of Alberta

Contact details

Grant Thornton LLP 5108 51 Avenue Wetaskiwin AB T9Z 0V2

T (780) 352-1679 E tbefus@GrantThornton.ca





TREVOR PANCZAK

- Born and raised on a farm near Magrath, Alberta.
- The third out of 4 siblings.
- Growing up Trevor enjoyed swimming, collecting hockey cards, fishing, and playing sports like baseball, hockey and curling.
- Trevor's Dad, Johnny, taught him to play guitar and was an inspiration, mentor, friend, and hero of Trevor's. They traveled to Nashville when Trevor was 19 and recorded an album. Johnny's support of Trevor was unwavering right up to the time of his passing in 2003 from cancer.
- His older brother, Richard, was killed by a drunk driver in May of 1997 and Trevor encourages everyone to not drink and drive.

ACHIEVEMENTS

- Recorded 1st album of original material in Pincher Creek AB . 1996-97 - Winner of the Calgary Stampede Youth Talent Showdown 1999 - Winner of the CFR Country Vocal Spotlight

2000 - Recognized as a Young Albertan by the Provincial Government 2000 - Recorded 2nd Album of original material in Nashville TN. 2000-01

- 4 time Montana state Champ for the Colgate Country Showdown 2002-07 - Awarded the Alberta Centennial Medal for Outstanding 2005

Achievement from the Federal Government - Placed 2nd out of 50,000 contestants in the Colgate Country 2008

Showdown national final in Nashville, TN. and was the 1st Canadian to ever make it that far

- Released his Debut Single "Gimme that Smile" to Canadian Radio 2008

FUNDRAISING -The Canadian Cancer Society

-Ducks Unlimited -The Rotary Club -Crime Stoppers

-The Ronald McDonald House -Stars

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James M. Young, CA Assurance and Business Advisory Services



Partner

Jamie is the office managing partner for the Central Alberta office of Grant Thornton LLP based in Wetaskiwin.

He is currently the partner leading the audit and assurance practice and a general practitioner for our Independent Business Group.

Experience

Jamie has over 19 years of audit and assurance experience with both private and public enterprises.

Industry experience

Areas of expertise include owner managed business accounting and tax planning, agricultural industry financial statement discloser and succession/asset tax planning, and as an auditor for public enterprise and manufacturing clients.

He has a strong operational, business, and taxation background of operating a mixed agricultural operation and frequents agricultural auctions.

Professional designation Chartered Accountant, Alberta (1993)

Chartered Accountant, Nova Scotia (1990)

Bachelor of Commerce, Dalhousie University, Halifax, Nova Scotia (1989)

Professional qualifications and memberships

Annual tax planning for corporate and personal income tax clients.

Transition assistance provided to auctioneer who wished to incorporate the proprietorship.

Transition assistance provided to auctioneer who wished to engage us to complete a succession plan from himself to his son.

Tax deferred rollover of personal un-incorporated businesses to corporation.

Preparation and consultation on financial statements for owner managed business.

Assisted clients with proforma financial statements required to obtain financing.

Assistance in filing corporate/personal income tax obligations with appropriate authorities.

Contact details

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Most everyone has taken a photograph or two throughout their lives. They're keepsakes that help us capture and remember special events, moments and people. Though they are "prized possessions" to the people who take them and to the people who are in them, most often they are not award winning in stature.

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PHOTOGRAPHY TIPS:

- Get close to the subject
- Take more than one shot
- Look for unusual subjects and different angle Think "story" not "snapshot"
- "Frame" the content of your photo well.
- Have an eye for detail

YOUR ENTRY WILL BE JUDGED ON:

- 1. Clarity
 - (Is the photo clear? Does it make correct use of photographic techniques light, focus, contrast?)
- 2. Composition
 - (Does the viewer's eye go to the subject of the photo? Is the shot tightly focused on an area of focus? Has the photographer moved in close enough that extraneous objects/people aren't in the photo?)
- 3. Does the photo tell a story or evoke a feeling? Can the viewer tell what is going on? Is it memorable?

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