



**Robert B. Culliton LL.B, LL.M, TEP**

**Areas of Law**

Corporate/Commercial  
Taxation  
Wills, Trusts and Estates  
Real Estate

**Education**

Admitted to Ontario Bar – 1984  
LL.B – University of Western Ontario – 1982  
LL.M – Osgoode Hall Law School – 1994  
CICA In-Depth Tax Course – 1991

**Associations**

Member – Society of Trust and Estate Planners (STEP);  
Canadian Tax Foundation;  
Law Society of Upper Canada;  
Canadian and Ontario Bar Association;  
Board of Trustees of Niagara Training and Employment Agency Inc. (N-TEC) since 1986.

**Professional Activities**

Speaker at Ontario Bar Association Program “Taxation of Real Estate Transactions:  
A Users Guide” (September 18, 2007).