
Professional Status

- President, Merit Valuations Professional Corporation (formerly operating as Hawryluk Valuations)
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Career History

- Merit Valuations Professional Corporation, August 2022 - current
 - Hawryluk Valuations Professional Corporation, August 2018 - August 2022 (*Hawryluk Valuations changed its name to Merit Valuations effective August 1, 2022*)
 - BDO Canada LLP, Financial Advisory Services Group, 2011 - July 2018
 - Partner, Financial Advisory Services, January 2013 - July 2018
 - Alberta Office Service Line Leader for the Advisory Services Practice January 2017 - July 2018
 - Senior Manager, Financial Advisory Services, 2011 to December 2012
 - Ernst & Young LLP, Valuations & Business Modelling Group, 2007 - 2011
 - Galagan MacAllister Associates Inc., Litigation and Forensic Accountant/Accounting Technician, 2003 - 2007
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Education and Professional Designations

- CPA, Chartered Professional Accountant, July 2015
 - CBV, Canadian Institute of Chartered Business Valuators, 2008
 - CGA, The Certified General Accountants' Association of Alberta, 2007
 - CFE, Association of Certified Fraud Examiners, 2007
 - Bachelor of Commerce, University of Alberta, 2003
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Associations

- Member of the Alberta Expropriation Association
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Professional Experience

Over twenty years of experience practicing in the areas of business valuation and litigation support.

Areas of Practice

Business Valuations

Estate freezes

Corporate reorganizations

Shareholder/partnership disputes

Employee share purchases/management buyouts

Purchases and sale of business interests

Litigation Support

Expropriation claims

Industry Experience Includes:

- Agriculture
 - Automotive
 - Computer software
 - Construction and contracting
 - Consumer products and services
 - Engineering
 - Financial services
 - Food service and products
 - Hospitality and tourism
 - Manufacturing and processing
 - Oilfield services
 - Professional practices (dentists, doctors, lawyers, etc.)
 - Retail
 - Transportation services
 - Wholesale trading and distribution
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Expert Witness Experience

- Ms. Hawryluk has provided testimony as an expert witness at the Alberta Land Compensation Board. She was qualified as an expert in business valuations and loss of income quantifications.
 - Ms. Hawryluk has provided testimony as an expert witness in the Court of Queen's Bench of Alberta. She was qualified as an expert in business valuations and guideline income calculations.
 - As a financial expert, Ms. Hawryluk has also testified at an arbitration for a business valuation matter, as well as participating in a mediation as a damage quantification expert.
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Presentations and Publications

- April 2015: Co-presenter of "Selling a Business, What you Need to Know Now!" to the Edmonton Construction Association
 - April 2016: Co-presenter of "New Governments + New Budgets = New Planning" to the Grande Prairie & District Chamber of Commerce
 - November 2019: Presented on "Dental Valuations" at LPB Dental Services Ltd. event "One Day You Will Sell Your Practice, What You Need To Know Now"
 - February 2020: Co-presenter of "The Top 10 Things Every Family Law Lawyer Should Know About Business Valuations" to the Family Law Section of the Canadian Bar Association.
 - February 2022: Presented on "Dental Valuations" at LPB Dental Services Ltd. event "Succession Planning: DSO vs. Private Sale"
 - March 2024 Presented on "What Makes a Good Dental Appraisal/Valuation?" at LPB Dental Services Ltd. event "Buying, Selling, Now What?"
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Community Involvement

- March 2024 to Current: Board Member, New Buffalo Education Circle
- November 2023: Judge for the CBV Institute's 2023 BV Challenge.
- August 2023: Presenter at Youth Entrepreneur Training Initiative for Community Futures Capital Region
- October 2020 to November 2021: President of the Alberta Expropriation Association
- October 2018 to October 2020: Vice President North of the Alberta Expropriation Association