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

Areas of Practice

Business Valuations

Estate freezes

Corporate reorganizations

Matrimonial disputes

Shareholder/partnership disputes

Employee share purchases

Purchases and sale of business interests

Litigation Support

Expropriation claims

Guideline income calculations

Matrimonial property statements

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

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.

Presentations and Publications

- May 2013: Presented "Business Valuations" to the Grande Prairie Chapter of the Canadian Bar Association
- June 2013: Article entitled "What Drives the Value of a Business?" published in the summer issue of the Collaborative Communicator circulated to the Association of Collaborative Family Professionals (Edmonton and Northern Alberta)
- May 2014: Co-presenter of "Selling a Business, What you Need to Know Now!" to the Grande Prairie & District Chamber of Commerce
- 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"

Community Involvement

- October 2021 to March 2022: Team Manager, U17 Girls Tier 2, Edmonton Scottish United Soccer Club
- October 2020 to November 2021: President of the Alberta Expropriation Association
- October 2018 to October 2020: Vice President North of the Alberta Expropriation Association