

**Vivian M. Alterman, MBA, CPA, CA, CBV**

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ap Valuations Limited  
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Vivian M. Alterman, MBA, CPA, CA, CBV is a founding partner of ap Valuations Limited, a boutique valuation firm specializing in matrimonial and other litigation matters.

Ms. Alterman is a Chartered Business Valuator (1997 - *achieved highest mark in Canada*) and Chartered Accountant (1995). She has completed the Canadian Institute of Chartered Accountants in-depth tax course (1996), has a Master of Business Administration (1992), and is a member of the Board of Directors of the Family Arbitration section of the ADR Institute of Ontario and Collaborative Family Law Practice of Toronto.

Ms. Alterman has appeared as an expert witness in Ontario. Ms. Alterman was a consultant to DIVORCEmate software on the spousal support advisory guidelines. Ms. Alterman is co-author of Financial Principles of Family Law, Carswell Legal Publications 2001 and author of various articles and seminars for the legal and valuation communities.

**VIVIAN ALTERMAN, MBA, CPA, CA, CBV  
PROFESSIONAL RESUME**

**BUSINESS EXPERIENCE**

Oct 2003 –	Founding Partner – AP Valuations Limited, Toronto Chartered Business Valuators and Financial Consultants
Sept 2001 to Sept 2003	Partner – Cole & Partners, Toronto
Jan 1997 to Aug 2001	Principal/Associate – Cole & Partners, Toronto Chartered Business Valuators and Corporate Financial Advisors
July 1995 to Dec 1996	Associate – Richter & Associates Inc., Toronto Business Valuators and Litigation Accountants
Sept 1992 to July 1995	Senior Tax Accountant and Audit – Arthur Andersen & Co., Toronto, Chartered Accountants

Completed numerous valuations of companies involved in a variety of industries for various purposes including matrimonial disputes, corporate reorganizations, income tax and corporate finance activities. Completed numerous expert valuation and other report quantifying financial loss / damages pursuant to litigation and dispute matters including shareholder disputes, breach of contract and family law matters.

Qualified as an expert witness on business valuations, income determination and related matters, and has testified before the Superior Court of Justice (Ontario).

Co-author of Financial Principles of Family Law, Carswell Legal Publications, 2011. Frequent author and speaker on valuation and income tax matters.

**ACADEMIC AND PROFESSIONAL QUALIFICATIONS**

2011	Past member of the Board of Directors of the Family Arbitration Section of the Alternative Dispute Resolution Institute
2004	Continued Member and Past President of the Collaborative Family Law Association of Ontario
2000	Continued Member of the ADR Institute of Ontario, Inc.
1997	Chartered Business Valuator ( <i>highest mark in Canada</i> )
1995	Chartered Professional Accountant
1995	Completed In-Depth Tax Course - CICA
1992	Masters of Business Administration
1991	Bachelor of Business Administration