



The Law Society of
Upper Canada | Barreau
du Haut-Canada



THE ANNOTATED Financial Statement for Family Law Lawyers

Biographical Summaries for Program Faculty

[In Alphabetical Order]

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

Founding Partner

ap Valuations Limited

website: www.apval.ca

t: 416.596.9631

f: 416.596.9630

e: valterman@apval.ca

Vivian is a founding partner of ap Valuations Limited. She has specialized in business valuations, financial consulting and litigation support since 1995. Vivian has completed numerous valuations of companies involved in a variety of industries for various purposes including dispute resolution, corporate reorganizations, income tax and corporate finance activities.

She has also completed numerous expert valuations and other reports quantifying financial loss/damages pursuant to litigation and dispute matters including shareholder disputes, breach of contract and family law matters.

Vivian is a Chartered Business Valuator (highest mark in Canada), Chartered Accountant, and Chartered Professional Accountant. She has completed the Canadian Institute of Chartered Accountants in-depth tax course, obtained a Master of Business Administration and is a member of the ADR Institute of Ontario, FDRIO, and the Immediate Past Chair of Collaborative Practice Toronto.

Vivian has appeared as an expert witness in Ontario. She has also served as a mediator on many financial matters.

Vivian 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.

Sarah Boulby

Sarah has practiced family law since 1993. She advises clients located in Ontario and internationally on complex support, property and parenting issues. She negotiates agreements and represents clients in court at the trial and appellate level as well as in mediations and arbitrations.

Sarah is listed in Best Lawyers International. She is a Fellow of the International Academy of Family Lawyers, a worldwide organization of family lawyers recognized by their peers as leading lawyers in their countries. Sarah is the President-Elect of the Canadian Chapter of the Academy. Sarah is a member of the Law Alumni Association Council of the University of Toronto Faculty of Law. She also serves as a Director of the Toronto Lawyers Association.

Sarah speaks and writes frequently on family law issues. She is the author of educational material used by the Law Society of Upper Canada in its Licensing Process.

Sarah graduated from Queen's University with an Honours Bachelor of Arts in 1986 and a Master of Arts in 1989. She graduated with an LL.B. from the University of Toronto in 1991. Sarah served as Law Clerk to Mr. Justice Peter Cory at the Supreme Court of Canada in 1991--1992. She was called to the Ontario Bar in 1993. She was counsel to the Ontario Law Reform Commission and since 1993 has practiced as a family lawyer.

Georgina Carson

Georgina Carson is a senior family law lawyer and partner at the Toronto firm of MacDonald & Partners LLP. She is recognized as a leading family law practitioner by the Canadian Legal Lexpert Directory. Georgina holds degrees from Queen's University (BAH 1986) and the University of Toronto (LLB 1989). She was called to the Ontario Bar in 1991 and has been practicing family law for 26 years. Georgina's solutions-based approach helps clients resolve parenting, support, property and related issues through co-operative negotiation, collaborative law, alternative dispute resolution, and at all levels of court in Ontario. Georgina's contributions to the family law community include being involved as:

- Dispute Resolution Officer in the Ontario Superior Court of Justice;
- Family Law Member of the Barristers' Advisory Group for the Law Society of Upper Canada;
- Former Chair, Family Law Executive of the Ontario Bar Association;
- Member, Collaborative Practice Toronto;
- Contributing author to Ontario Family Law Practice;
- Former editor of the Ontario Bar Association's family law newsletter Matrimonial Affairs;
- Former panel lawyer for the Office of the Children's Lawyer;
- Executive editor of The Law Society of Upper Canada's Separation Agreement Annotated;
- Speaker, author and instructor at legal education programs including programs for the National Judicial Institute, the Law Society of Upper Canada, the Advocates Society, the National Securities Institute, the Ontario Bar Association and Osgoode Hall Law School Professional Development.

Georgina may be reached at gcarson@mpllp.com.



Lisa Kadoory

Lisa Kadoory graduated with distinction from York University and then went on to obtain her law degree from Osgoode Hall Law School. While in law school, Lisa worked as a summer student for the Ministry of the Attorney General where she assisted crown counsel with appeals to the Court of Appeal of Ontario and the Supreme Court of Canada. Prior to her call to the bar in 2002, she articulated at a national law firm where she did an extended rotation in the litigation department. Lisa has appeared in courts throughout the GTA including the Court of Appeal for Ontario. She was a founding member of the York Region Collaborative Law Association where she sat as an executive board member for over five years. Lisa is a skilled advocate and former Children's Lawyer panel member. She has extensive experience and training in family law.

Kim S. Kieller

Dooley Lucenti LLP

- Called to the Bar in 1986
- LLM June 2017 (Dispute Resolution)
- Practice centred on negotiation, mediation and arbitration
- Practice areas based on property division and support issues and, in particular, corporate and valuation issues in the family law context
- A member of the *Advocates Society* fellow of the *International Academy of Family Lawyers*, *C.B.A.*, *O.B.A.*, *FDRIO*, *AFCC*
- O.A.F.M. Mediator, certified Arbitrator, DRO
- Speaker and author on several continuing legal education programs
- Special interest in access to justice, mediation and arbitration processes.



Curriculum Vitae

Alla Levit, CPA, CA, CBV, IFA
Levit Valuations Inc.
3080 Yonge Street, Suite 6060
Toronto, Ontario M4N 3N1

Tel: (416) 489-7175
E-mail: alla@levitvaluations.com

Education

- Bachelor of Commerce, University of Toronto, 1990 (Graduated with Distinction)
- Chartered Accountant (CA), Canadian Institute of Chartered Accountants, 1993
- Chartered Business Valuator (CBV), Canadian Institute of Chartered Business Valuators, 1995
- Designated Specialist in Investigative and Forensic Accounting (IFA), The Institute of Chartered Accountants of Ontario, 2001
- Chartered Professional Accountant (CPA), The Institute of Chartered Accountants of Ontario, 2012

Career Experience

Specializing in business valuations and litigation accounting. Valuations of businesses and trust interests involved in various industries. Litigation accounting experience includes family law, quantification of losses, shareholder disputes and breach of fiduciary duty.

2016 **Levit Valuations Inc. - Principal**
2010 **Brent Valuations Inc. - Partner**
2006 to 2010 **Brent Valuations Inc.**
1996 to 2006 **Marmer Penner Inc.**
1992 to 1996 **Mintz & Partners, Chartered Accountants**
1990 to 1991 **Richter, Usher & Vineberg, Chartered Accountants**

Professional Association Memberships

- Canadian Institute of Chartered Business Valuators
- Ontario and Canadian Institutes of Chartered Accountants

- Called to the Ontario Bar in 1972. Counsel in the firm of McKenzie Lake LLP, London, Ontario, practising exclusively in Family Law litigation, mediation and arbitration. Accredited Family Mediator (OAFM); Certified by the Law Society of Upper Canada in 1991 as a specialist in Family Law. Between 1975 and 2005 was an instructor, senior instructor and Associate Head of the Family Law section of the Bar Admission Course. Contributing author to a number of Family Law Publications including the *Family Law Quarterly*, *Child Custody Law and Practice* (Carswell), author of Carswell's *Annual Review of Family Law*, editor of *Matrimonial Property Law in Canada*, authored the chapter on *Children's Evidence* in Canada Law Book's *Evidence in Family Law* (2010). Member of the *Family Law Rules Committee* for the Province of Ontario. Member of the Law Society of Upper Canada's Specialist Certification Board. OAFM Accredited. Mr. Mamo is an invited speaker or presenter on Family Law matters at numerous conferences organized by various groups including Law Society of Upper Canada, Canadian Bar Association, the National Judicial Institute, the Ontario Conference of Judges, Federation of Law Societies, Association of Family and Conciliation Courts and the Ontario Advocates Society. Designated by The Canadian Legal Lexpert Directory as a leading practitioner in Family Law and featured in the Best Lawyers in Canada publication. Recipient of the 2011 Law Society Medal; recipient of 2006 Ontario Bar Association Annual Award for Excellence in Family Law. Inducted as a Fellow of the American College of Trial Lawyers in 2006. Designated as a Fellow of the International Academy of Matrimonial Lawyers.

**STEVE Z. RANOT, CPA, CA•IFA, CBV
MARMER PENNER INC.
BUSINESS VALUATORS & LITIGATION ACCOUNTANTS**

Steve Ranot is a chartered accountant, chartered business valuator and a designated specialist in investigation and forensic accounting. He has a B. Comm. from the University of Toronto (1986), graduated from the Canadian Securities Course (1986), completed the Canadian Institute of Chartered Accountants three-year In-Depth Income Tax course (1990) and won the bronze medal in the CBV membership entrance exam (1993). He was admitted to partnership at Marmer Penner Inc. in 1996 and became the managing partner in 2008.

Mr. Ranot's practice consists of a wide range of litigation support including income tax matters and business and securities valuation. Mr. Ranot has testified in court as an expert witness in matters of business valuation, quantification of pecuniary damages, quantification of income and income tax.

Mr. Ranot has written extensively in publications such as Money & Family Law, Matrimonial Affairs and Moneysense. He was the Toronto Sun's tax columnist from 1990 to 2005.

Mr. Ranot has spoken and lectured at many professional seminars including those conducted by The Canadian Institute of Chartered Business Valuators, The Law Society of Upper Canada, Canadian Bar Association, Ontario Bar Association, the National Family Law Programme, Federated Press, The Institute of Law Clerks of Ontario, numerous regional family law associations, the Marmer Penner Inc. family law seminars and courses on litigation and financial accounting for University of Toronto and Osgoode law students.

For a complete curriculum vitae or to learn more about Marmer Penner Inc. please visit our website at www.marmerpenner.com.



Oren Weinberg

Oren has practiced family law exclusively since 2005. He advocates for his clients when negotiating agreements, appearing before trial and appellate courts as well as in mediations and arbitrations. Oren handles all aspects of family law including property and support, custody and access. Oren acts for clients based in Ontario and internationally.

Oren graduated from York University with an Honours Bachelor of Arts in 1995. He obtained a Masters of Arts in 1997 from the University of Toronto. Oren backpacked through Asia and Australia and worked for a major Canadian bank before attending law school. He graduated from the University of Western Ontario with an LL.B. in 2004. He was called to the Ontario bar in 2005.

Oren participated in the Program on Negotiation at the Harvard Negotiation Institute where he completed the Mediating Disputes Workshop.

Oren is a member of the Ontario Bar Association and the Advocates' Society. He is a member of Fellow of the International Academy of Family Lawyers.

As a mediator, Oren focusses on his client's needs in order to tailor a solution focussed process that promotes the parties' participation in resolving their own differences. When asked, Oren will also arbitrate.

Oren has a passion for travel. He is an avid water skier and cyclist.