

Christine Minelli is President of Vine Valuations Inc., a boutique business valuations and litigation support services firm with offices in Hamilton, Kitchener and Burlington serving lawyers and corporate clients throughout Southwestern Ontario.

Summary of Experience

A Chartered Accountant (1981), Chartered Business Valuator (2005) and a Certified Forensic Investigator (2007), Chris Minelli has practiced exclusively in the area of business valuations, forensic accounting and litigation support since 2001, providing services in support of family law matters, shareholder disputes, economic loss analysis, estate and tax planning, financing, and corporate acquisitions and divestitures. She also has experience with the preparation of fairness opinions and fair value reporting.

In addition to preparing calculation, estimate and comprehensive business valuation reports, Ms. Minelli has prepared limited critique reports and other expert reports, performed forensic accounting investigations, traced excluded assets, analyzed net family property statements, and prepared income for child and spousal support reports. She has also traced misappropriated funds and calculated individual net worth.

Prior to 2001, Ms. Minelli gained hands-on experience with due diligence investigations, fraud investigations, purchase price dispute resolution, arbitration, and economic loss quantification while the senior financial officer for both private and public companies. She obtained her C.A. with Ernst & Young where she was an audit and a tax manager.

Ms. Minelli's business valuations and litigation support services experience includes:

- Preparation of business valuation and other reports for family law, shareholder disputes, acquisitions/divestitures, income tax, estate planning, fair value accounting and financing.
- Family law litigation support services including analysis of Net Family Property Statements, the calculation of income tax costs of disposition, and reports and analyses in connection with income available for child and spousal support.
- Forensic accounting investigations and similar analyses including the tracing of excluded property, diversion of assets and misappropriated funds and net worth analysis.
- Appearing as an expert in settlement conferences and as part of mediation assignments, and managing joint valuation and litigation accounting engagements.
- Preparation of expert reports calculating damages suffered from loss of business opportunity, personal-injury and wrongful death.
- Valuation of non-competition agreements.

- Assisting legal counsel with the preparation of questions for discovery and for the cross-examination of expert witnesses.

Industries

Ms. Minelli has experience with a range of businesses/industries that include, among others:

- alternative energy
- semi-conductor device manufacturing
- aluminum & zinc die casting
- power conversion supply manufacturer
- animal feed manufacturing
- transportation/logistics
- landscape supply
- software and other consulting
- real estate brokerage
- screw machine shop
- wholesalers & distributors
- holding companies
- engineering consulting
- financial planning services
- automobile dealerships
- community newspapers
- high-tech, including startups
- dental & veterinary practices
- tool & die
- racing stables and farm corporations
- specialty steel manufacturing
- direct mail services
- auto body repair
- professional athletes
- retail stores
- cigarette manufacturer
- paper and other recycling businesses
- golf course
- wholesalers
- accounting, tax and law practices
- environmental consulting
- construction/mechanical contractor

Ms. Minelli has also valued intellectual property rights (software, copyright and patents) for initial financing purposes as well as fair value reporting.

Education

Chartered Accountant 1981..... Institute of Chartered Accountants of Ontario
Bachelor of Arts 1976.....University of Toronto
Chartered Business Valuator 2005.....Canadian Institute of Chartered Business Valuators
CA-Designated CBV Specialist 2005.....Institute of Chartered Accountants of Ontario
Certified Forensic Investigator 2007.....Association of Certified Forensic Investigators

Professional Affiliations

Canadian Institute of Chartered Business Valuators
Association of Certified Forensic Investigators of Canada
International Academy of Collaborative Law Professionals
Institute of Chartered Accountants of Ontario
Financial Executives Institute
Estate Planners' Council of Hamilton

Other

Ms. Minelli has presented to the Hamilton Law Association as guest speaker on family law matters and to the Golden Horseshoe CA Discussion Group, on business valuation matters.