

## Hugh Livingstone, CPA, CBV, CFF, BA Partner

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Hugh has worked with Indigenous clients for more than 20 years. In that time Hugh has issued more than 100 valuation reports on business entities ranging from small proprietorships, to partnerships and corporate groups with sales in excess of \$100,000,000 or fair market values in excess of \$90,000,000.

One of Hugh's first northern assignments was to value an interest in a regional airline in the Yukon Territories acquired by an Indigenous client of our Whitehorse office. Since then Hugh has valued companies targeted for acquisition, or existing Indigenous clients, in Alberta, British Columbia, Northwest Territories, Saskatchewan and Nunavik.

The nature of Hugh's valuation work for Indigenous clients includes:

- regional airline
- multiple stakeholder health care service provider
- heavy duty construction equipment business
- long haul trucking
- transportation businesses
- petroleum distribution companies
- thermal window manufacturer
- motels and hotels
- northern tourism businesses
- investment companies
- drilling companies
- fish processing companies
- industrial relations entities
- large scale laundry business
- real estate holding companies

Hugh is also familiar with mandates given by federal agencies to assist in funding acquisition opportunities. Hugh works closely with our tax group restructuring businesses from corporations to partnerships.

He is a guest lecturer at the Aboriginal Management Program at the University of British Columbia, as well as the First Nation Trust Symposium and the Aboriginal Financial Officers Association. Hugh enjoys assisting First Nation peoples build financial capacity.

Hugh has visited the north many times and has been fortunate enough to fish and observe grizzly bears with Crowe MacKay's northern clients.

Hugh is a Chartered Business Valuator (CBV) and member of the Canadian Institute of Chartered Business Valuators (CICBV), which is the only recognized valuation organization in Canada.

Hugh has given testimony as an expert witness on valuation matters before the Supreme Court of British Columbia. Hugh is the author of numerous presentations and articles on valuation matters.

