

**Vivian Raukas, CFA**

As a valuation professional with 20 years of experience, Vivian has worked on valuation assignments spanning buy-side/sell-side advisory, strategic consulting, financial reporting, tax planning and compliance, and litigation/arbitration support. She has extensive experience in purchase price allocations (ASC 805), impairment testing for goodwill and long-lived assets (ASC 350, 360), equity based compensation (ASC 718, IRC 409a), and valuation of intangible assets, such as in-process R&D, technology, trade names, customer relationships and non-compete agreements. Vivian has also advised clients on valuation issues surrounding potential exit strategies, formation of joint ventures and strategic alliances.

Vivian's clients have ranged from start-ups, VC backed ventures, PE portfolio companies and closely held businesses to global public companies across a variety of industries, including technology, software, biotech, manufacturing, gaming, greyhound racing, and genetically modified crops, among others.

Vivian is a Chartered Financial Analyst and a member of the Boston Security Analysts Society.