



IFA CANADA TAX CONFERENCE

ABOUT THE SPEAKERS,
MODERATORS AND RAPPORTEURS

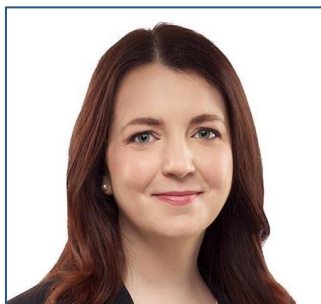


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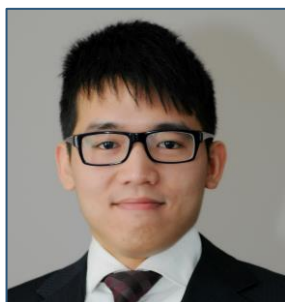


**STEPHANIE DEWEY, MCCARTHY TÉTRAULT LLP,
TORONTO**

Stephanie is a partner in McCarthy Tétrault's National Tax Group and is based in the firm's Toronto office. Her practice focuses on corporate tax planning, including advising on the tax aspects of cross-border and domestic M&A and corporate reorganizations, structuring Canadian operations and investments, and international tax issues.

Stephanie is known for providing clients with novel solutions to their most difficult issues. With deep technical expertise and experience advising multinational enterprises on their most complex Canadian tax matters, Stephanie's experience crosses many industries, including technology, media and telecommunications, energy, mining and infrastructure, and consumer goods and retail.

Stephanie received her JD from the University of Toronto, and an LLM in Taxation Law from Osgoode Hall Law School. Stephanie has also completed CPA Canada's In-Depth Tax Program.



SAM LI, EY LLP, TORONTO

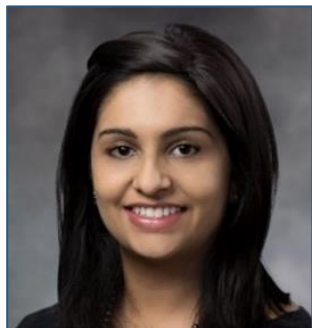
Sam is a manager with Ernst & Young LLP's International Tax/Transaction Advisory Services Practice based in Toronto.

As a Canadian tax practitioner, Sam is experienced with tax structuring, cross-border corporate reorganizations, financing/refinancing and restructuring transactions, corporate income tax due diligence on cross-border acquisitions, inbound tax advisory, tax accrual review, tax modeling, and tax planning for multinational companies, financial institutions, and private equity.

Sam has experience in the pharmaceutical industry, mining industry, banking and capital markets, insurance industry, consumer and industrial products sectors, and real estate market.



Sam holds a Master of Taxation from the University of Waterloo and a Bachelor of Commerce from the Rotman Commerce at the University of Toronto.



**SHAIRA NANJI, OSLER, HOSKIN & HARCOURT LLP,
CALGARY**

Shaira is a Partner in the National Tax Group based in the Calgary office. Her hybrid practice involves both providing strategic domestic and cross-border tax advice in connection with mergers and acquisitions, divestitures, financings, and corporate reorganizations, as well as the strategic management and efficient resolution of tax disputes.

As a trusted advisor, Shaira is known for providing practical customized advice to clients and developing innovative tax-efficient solutions to challenging business problems.



MATHIEU CHAMPAGNE, DELOITTE LLP, MONTRÉAL

Mathieu has over 20 years of experience in international corporate tax and tax aspects of international commercial transactions. Mathieu is sought after for his expertise in:

- Cross-border tax due diligence projects to minimize cash-tax and compliance exposures for buyers with global operations
- International restructurings to minimize companies' global effective tax rate (i.e. tax liabilities in foreign jurisdictions and cash-tax on repatriation of profits, etc.)
- Aligning structures and transfer pricing with overall global business operations and objectives
- Representing taxpayers before tax authorities in connection with requests for advance rulings, audits, objections to assessments and voluntary disclosure.



DEREK CHIASSON, NORTON ROSE FULBRIGHT CANADA LLP, MONTRÉAL

Derek is a key tax partner in Norton Rose Fulbright Canada's mergers and acquisitions practice and has over 20 years of experience, with a focus on domestic and international tax aspects of mergers and acquisitions, corporate finance and corporate reorganizations, for public and private corporations. He has been at the forefront of many complex and innovative transactions. He also regularly advises on tax disputes, commodity taxes and executive compensation and has industry experience, having served as vice-president, corporate development/strategy and legal affairs of a multi-national US public company in the video game industry listed on the NASDAQ exchange. Derek leverages his broad experience to bridge tax, finance and legal aspects of the transactions and reorganizations he works on, while maintaining strong technical skills, attention to detail and creativity.



ALEX PANKRATZ, BAKER MCKENZIE, TORONTO

Alex is a partner in Baker McKenzie's Tax Practice Group in Toronto with over 20 years of experience. He is both a lawyer and a Chartered Professional Accountant.

Alex's practice is focussed on Canadian tax issues that affect multinationals with operations in Canada, including international tax planning (inbound structuring, transfer pricing, foreign affiliate taxation, cross-border employee mobility, withholding tax, tax treaty issues), M&A, reorganizations and financings.

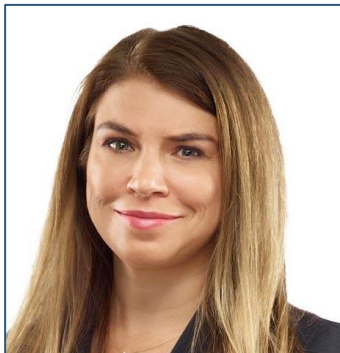
Alex represents clients before the Canada Revenue Agency (audits, appeals, ruling requests, waiver applications, voluntary disclosures). He also represents clients seeking legislative amendments from the Department of Finance. Clients include multinationals in the digital economy, infrastructure, resource, healthcare, consumer products and retail space.

**KEN SADDINGTON, GOODMANS LLP, TORONTO**

Ken Saddington is a partner in the Tax Group at Goodmans. He advises on all areas of Canadian domestic and international income taxation that arise in corporate and commercial transactions. His practice has an emphasis on domestic and cross-border mergers and acquisitions, private equity investments, debt restructurings, corporate finance, and

investment funds.

Ken has authored numerous papers and speaks frequently on commercial and international income tax matters. He is a frequent guest lecturer at Osgoode Hall Law School on business tax planning.

**KATHRYN WALKER, MCCARTHY TÉTRAULT LLP,
TORONTO**

Kathryn Walker is an associate in the Tax Group at McCarthy Tétrault in Toronto. She maintains an income tax planning practice, focused on corporate tax law, including domestic and cross border tax planning.

Kathryn has authored many articles on income tax law issues, including the tax implications of debt restructuring and the taxation of cryptocurrencies. In 2018 she was awarded the Canadian Tax Foundation Young Practitioner's Award. She is the former editor of the Ontario Bar Association tax newsletter and currently serves on the executive of the Ontario Bar Association tax section.

Kathryn received her Juris Doctor from the University of Toronto in 2015 and was called to the Ontario Bar in 2016.

**GWEN WATSON, TORYS LLP, TORONTO**

Gwen provides comprehensive income tax advice to corporations, with particular emphasis on mergers and acquisitions and corporate reorganizations, including butterfly and bump transactions. Highly experienced in complex transactions, Gwen regularly advises on the income tax aspects of cross-border and capital markets transactions, derivatives and financial instruments, and has extensive knowledge of the application of Canadian foreign affiliate rules

**JACK MINTZ, PRESIDENT'S FELLOW, SCHOOL OF PUBLIC POLICY, UNIVERSITY OF CALGARY**

Dr. Jack M. Mintz is the President's Fellow of the School of Public Policy at the University of Calgary after serving as the Palmer Chair and founding Director from January 1, 2008, to June 30, 2015.

He is currently Chair of the Alberta Premier's Economic Recovery Council since March, 2020. He also serves on the board of Imperial Oil Limited and Alberta Health Services. He is a Distinguished Senior Fellow, MacDonald-Laurier Institute, Senior Fellow at the C.D. Howe Institute, and research fellow at International Tax and Investment Centre in Washington D.C., CESifo Germany and Oxford's Centre of Business Taxation. He is also a regulator contributor to the Financial Post and is a member of the editorial board of International Tax and Public Finance.

Dr. Mintz held the position of Professor of Business Economics at the Rotman School of Business from 1989-2007 and Department of Economics at Queen's University, Kingston, 1978-89. He was a Visiting Professor, Columbia Law School, 2015; New York University Law School, 2007; President and CEO of the C. D. Howe Institute from 1999-2006; Clifford Clark Visiting Economist at the Department of Finance, Ottawa; and Associate Dean (Academic) of



the Faculty of Management, University of Toronto, 1993 – 1995. He was founding Editor-in-Chief of *International Tax and Public Finance*, published by Kluwer Academic Publishers from 1994 – 2001.

He chaired the federal government's Technical Committee on Business Taxation in 1996 and 1997 that led to corporate tax reform in Canada since 2000. He also served on numerous panels and boards at the federal and provincial levels including Vice-President and chair of the Social Sciences and Humanities Research Council 2012-2018, chair of the Alberta Financial Investment and Planning Advisory Commission 2007 and member of the federal Panel on Healthcare Innovation 2014-5.

In the past he served on corporate boards including Brookfield Asset Management (2002-2012), Morneau Shepell (2010-2020) and CHC Helicopter (2003-2008). He has consulted widely with the World Bank, the International Monetary Fund, the Organization for Economic Co-operation and Development, and various governments, businesses, and non-profit organizations in Canada and abroad, including serving as National Policy Advisor for EY Canada from 2015 to 2021.

Dr. Mintz became a member of the Order of Canada in 2015 as well as receiving the Queen Elizabeth Diamond Jubilee Medal in 2012 for service to the Canadian tax policy community. He has been recognized by *Who's Who Legal* as one of the top global experts on corporate taxation since 2016.



**CARRIE AIKEN, BLAKE, CASSELS & GRAYDON LLP,
CALGARY**

Carrie advises on complex domestic and international income tax planning, mergers and acquisitions, corporate reorganizations and divestitures. She has extensive experience in domestic and cross-border financings, as well as distressed M&A, restructurings and corporate arrangements. Carrie advises international companies, private equity investors and state-owned enterprises looking to invest, commence or acquire business operations in



Canada, with a focus on the Canadian energy sector and western Canada. She also assists clients with the resolution of domestic tax audits and disputes.



CHRISTOPHER ANDERSON, DAVIES WARD PHILLIPS & VINEBERG LLP, TORONTO

Chris focuses on Canadian and international tax planning for investment funds, financial institutions, pension funds, mining companies and high-net-worth individuals, including professional athletes and entertainers. He provides tax advice related to cross-border transactions, private and public mergers and acquisitions, reorganizations, debt restructurings, insolvency proceedings, equity compensation plans and spinoffs. Chris also represents taxpayers in disputes with the Canada Revenue Agency and provincial authorities.

Chris is a co-author of the textbook *Canadian Taxation of Trusts*. Chris provides pro bono advice to UNITY, an organization that uses arts programming to help youth develop skills for success.



SAMANTHA D'ANDREA, EY LAW LLP, MONTRÉAL

Samantha is an associate lawyer with EY Law LLP. She is also a member EY's International Tax and Transaction Services group in Montreal and provides tax consulting services on international transactions, including investments inbound into Canada and outbound from Canada, as well as restructuring of foreign affiliates' operations.

Before joining EY Law LLP, Samantha worked as a law clerk for the Tax Court of Canada.

Samantha is a volunteer Big Sister with the Big Brothers and Big Sisters' mentoring program.

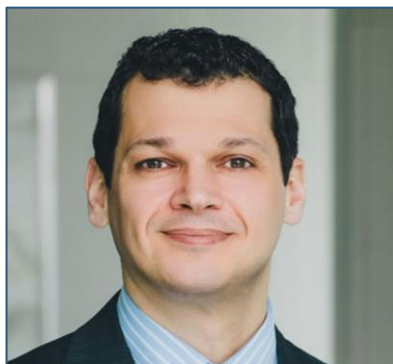
**NIK DIKSIC, EY LAW LLP, MONTRÉAL**

Nik is a partner in the International Tax Services group in Montreal. Nik's practice is focused on cross-border tax planning, focusing on both inbound-to-Canada and outbound from Canada transactions. Nik has worked on numerous tax-efficient cross-border acquisition and financing structures for both foreign investors into Canada and for Canadian companies with foreign operations. Nik's clients span all industry sectors.

**LAURA GHEORGHIU, GOWLING WLG (CANADA) LLP, MONTRÉAL**

Laura Gheorghiu is a partner in the Montréal office of Gowling WLG, where she works with the National Tax Practice Group. Laura's practice focuses on M&A, cross-border investment structures, corporate reorganizations and providing advice to national and multinational private equity funds. She also has much experience in the taxation of new technologies — in particular, of providers of e-business and blockchain technology solutions.

Laura is a co-author of the second chapter of Taxation of Private Corporations and their Shareholders (CTF), of Chapter 29 "Foreign exchange gains and losses" of the Introduction to International Tax in Canada, 9th Edition, (Thompson Reuters). and of the fifth chapter of the Business Guide to Environmental Law, "Taxation and Cost Write-offs." She is a councillor and Secretary of the Executive for the International Fiscal Association Canada, sits on the Québec practitioners' committee of the CTF, and co-chairs the Cross-Border M&A and Joint Ventures Committee (International) of NYSBA.



**FRANCESCO GUCCIARDO, AIRD & BERLIS LLP,
TORONTO**

Francesco is a member of the firm's Executive Committee and a member of the Tax Group and Mergers & Acquisitions/Private Equity Group. His practice focuses on corporate transactions for both public and private companies in the domestic and international sphere.

Francesco has extensive experience in areas of corporate mergers, acquisitions, reorganizations and divestitures, divisive reorganizations, structured finance, income funds, REITs, structuring Canadian inbound investment, private equity investment, structuring executive compensation plans, partnership agreements and joint ventures. He frequently advises international clients on doing business in Canada.

Francesco is a frequent chair and speaker on international panels at conferences organized by the American Bar Association and International Bar Association, and is currently the vice-chair of the Taxes Committee for the International Bar Association.



**ALEXANDER CHAN, INVESTMENT MANAGEMENT
CORPORATION OF ONTARIO, TORONTO**

Alexander is Head of Tax at IMCO, an asset manager that invests over \$75BB of AUM for various Ontario pension plans and other public sector funds. A lawyer by background, Alexander has over 20 years of tax and legal experience, with the last 10+ years focused on the pension plan tax industry. His practice has been quite varied over his career, ranging from leading an enterprise tax function in Canada, supporting M&A transactions during a foreign office posting in Hong Kong, to engaging in tax advocacy initiatives in the US and Australia. Alexander has in the past served on the Board of the Toronto chapter of the Tax Executives Institute.

**LARRY GREER, TELESAT CANADA, OTTAWA**

Larry Greer has over 25 years of tax experience in both public practice and industry. He leads the tax group for Telesat Canada, a global satellite operator. Prior to joining Telesat, Larry was a tax partner with EY and advised a diverse global clientele on a variety of tax matters, including transfer pricing, international tax and tax controversies. Larry also previously led the global tax function for a multinational company in the technology industry. Larry is a Chartered Professional Accountant.

**LYNN MOEN, ENBRIDGE INC., CALGARY**

Lynn Moen is a Chartered Professional Accountant (CPA, CA) who has worked in public practice as well as industry. Lynn began her tax career at Coopers & Lybrand and is currently a Director of Tax Planning at Enbridge Inc. Lynn has previously consulted and held senior tax roles at the Walton group of companies in Calgary, ConocoPhillips Canada and Canadian Pacific Limited. Lynn served on the Tax Executives Institute (TEI) Canadian Income Tax Committee for a number of years and also represented TEI Canada for one term as the Canadian Vice-president. She has also been involved with IFA Canada for a number of years and is currently the President of IFA Canada executive.



**ANDREA SHREERAM, BANK OF NOVA SCOTIA,
TORONTO**

Andrea is a tax lawyer and Vice-President of taxation at Scotiabank, with over 20 years' experience in planning, advisory and disputes in domestic and international tax matters for financial institutions, asset managers, corporations and wealth management businesses. She has practiced in Canada and the United States in global law and advisory firms. Andrea has an LL.M. in Taxation from Osgoode Hall Law School and a Joint LL.B./M.B.A. from Osgoode Hall Law School and Schulich School of Business.



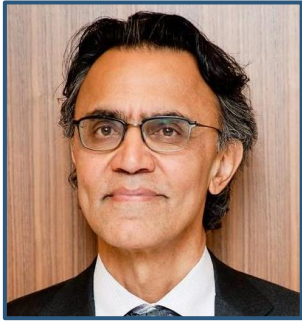
VANESSA ZUCHETTO, FELESKY FLYNN LLP, CALGARY

Vanessa is an associate at Felesky Flynn LLP where she maintains a broad practice in all areas of tax law. Vanessa received her Juris Doctor and Bachelor of Arts degrees from the University of Calgary. In her spare time, she serves as a board member of Nature Calgary.



**DARREN JOBLONKAY, DAVIES WARD PHILLIPS &
VINEBERG LLP, TORONTO**

Darren is an associate in the tax practice at Davies Ward Phillips & Vineberg LLP. Prior to joining Davies, Darren summered and articulated at a global professional services firm. He is a graduate of Osgoode Hall Law School and is called to the Bar in Ontario.

**AL MEGHJI, OSLER, HOSKIN & HARCOURT LLP, TORONTO**

As a partner and head of the tax controversy practice at Osler, Al Meghji is widely regarded as Canada's preeminent tax litigation counsel, holding an outstanding record of success in complex tax litigation matters in various courts. Al is supported by Osler's tax group, which is consistently ranked as one of Canada's largest and most sophisticated tax practices.

Al has been lead counsel in many of Canada's most important and high-profile tax cases. He has appeared in the Supreme Court of Canada more frequently than any other Canadian tax litigator and has successfully argued a number of landmark tax cases in that court, including Shell Canada (widely regarded as the leading authority on economic substance and tax avoidance); Canada Trustco (that defined the scope of the Canadian GAAR); and GlaxoSmithKline (the first and only transfer pricing case heard by the Supreme Court of Canada).

More recently, Al is at the forefront of transfer pricing litigation as counsel in several significant transfer pricing cases including General Electric (TCC and FCA), GlaxoSmithKline Inc., (SCC), McKesson Canada Corporation (FCA), and most recently Cameco Corporation (TCC).

Al has been widely recognised as a leading Canadian tax litigation practitioner by third-party and peer review legal ranking directories, including Chambers Canada (2018), Best Lawyers in Canada (2018), Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada (2018) and the Tax Directors Handbook. He is the only tax litigator in Canada to receive the coveted "Star Individual" rating by Chambers Global and Chambers Canada (2018). Al was also recognised by Best Lawyers as "Tax Lawyer of the Year" and by Best of the Best 2018: Expert Guides as "One of the World's Top 30 Tax Practitioners".

Al is a CPA, a graduate of Harvard Law School (LLM) and a member of the Bars in Alberta and Ontario.

**MARGARET NIXON, STIKEMAN ELLIOTT LLP, TORONTO**

Margaret Nixon is a partner in the Tax Group practising in the areas of tax controversy and tax litigation. She represents corporations and individuals in tax disputes with the Canada Revenue Agency and provincial tax authorities, and has successfully represented clients at the audit and appeals levels and in litigation proceedings in the Tax Court of Canada, the Federal Court of Appeal, the Federal Court and the Ontario Superior Court of Justice. Margaret has experience resolving disputes involving a broad range of tax issues including the general anti-avoidance rule, tax treaties, foreign tax credits, withholding tax, transfer pricing, goods and services tax/harmonized sales tax, shareholder benefits and share valuation.

**JOHN SORENSEN, GOWLING WLG (CANADA) LLP, TORONTO**

John Sorensen is the co-head of Gowlings' business law department and past chair of the Firm's national tax practice. He has been ranked by the Best Lawyers in Canada, International Tax Review and the Canadian Legal Lexpert Directory.

He has extensive experience resolving income tax and GST/HST disputes at the audit and appeal stages, as well as before the Courts. His practice also includes voluntary disclosure, taxpayer relief and remission order applications.

John has spoken and written on tax dispute resolution topics for the Tax Executives Institute, Canadian Tax Foundation's national and regional conferences, the Ontario Bar Association, the Canadian Association of Business Economics and the C.D. Howe Institute. He was co-editor and contributing author to *Taxation of Private Corporations and Their Shareholders*, 5th ed. (CTF 2020) and is the co-editor and contributing author to *Tax Disputes in Canada: the Path Forward* (CTF forthcoming).

**MATT WILLIAMS, THORSTEINSSONS LLP, TORONTO**

Matthew is the head of the tax controversy practice in the Toronto office of Thorsteinssons, Canada's largest law firm practicing exclusively in taxation law.

Matthew's practice focuses on all aspects of taxpayer representation. He has appeared before all levels of court, including, recently, the Supreme Court of Canada in the GAAR treaty case, Alta Energy Luxembourg.

Matthew has been recognized by Lexpert as a Most Frequently Recommended Corporate Tax Litigator and was included in the 2021 Special Edition on Canada's Leading Litigation Lawyers. Matthew has been recognized as a leading tax dispute resolution lawyer in the International Tax Review, named among The Best Lawyers in Canada by Best Lawyers International (including being named Lawyer of the Year 2022 for Tax Law in Toronto, Ontario), is peer rated by Martindale-Hubbell as a "preeminent lawyer", and is ranked by Chambers Canada and Chambers Global.

**BYRON BESWICK, KPMG LLP, CALGARY**

Byron is a CPA, CA and a lawyer whose practice is focused on inbound and outbound cross-border taxation matters and domestic and cross-border mergers, acquisitions, financings and reorganizations. Byron has extensive domestic and cross-border tax planning experience with a large range of public and private multi-national enterprises, as well as major foreign public, private and state-owned enterprises investing in Canada. Byron is a frequent writer and speaker on taxation matters, including for the Canadian Tax Foundation and the Canadian Tax Journal, and is a lecturer for the Chartered Professional Accountants of Canada In-Depth taxation courses.

**KEN BUTTENHAM, PWC LLP, TORONTO**

Ken Buttenham is a partner in the Toronto office of PwC LLP and the leader of the firm's Canadian International Tax Services practice. From a client perspective he specializes in providing outbound and inbound international tax advice to large multinational corporations. Ken regularly assists Canadian clients with the acquisition, structuring, reorganization and financing of foreign subsidiaries. Ken also assists non-residents with the acquisition, structuring, reorganization and financing of their Canadian operations.

From a professional perspective Ken has authored numerous articles for the Federated Press, CCH and the Canadian Tax Foundation and is currently co-editor of the International Tax Planning Feature of the Canadian Tax Journal. He is the 2015 winner of the prestigious Douglas J. Sherbaniuk Distinguished Writing Award presented by the Canadian Tax Foundation and is a regular speaker at tax conferences on Canadian international tax matters, including conferences sponsored by the Canadian Tax Foundation, the International Fiscal Association and the Tax Executives Institute. Ken is also currently an active councillor of the Canadian Branch of the International Fiscal Association as well as a member of the Board of Governors of the Canadian Tax Foundation.

Ken holds an accounting degree from the University of Waterloo and is a Chartered Professional Accountant.

**JOHN LORITO, STIKEMAN ELLIOTT LLP, TORONTO**

John Lorito is Head of the Tax Group and a member of the firm's Partnership Board. His practice focuses on tax elements of corporation transactions, with particular emphasis on corporate reorganizations, mergers and acquisitions in domestic and cross-border transactions, investment funds, corporate joint ventures, REITs, corporate finance and international taxation.



John regularly represents clients across various industries, including financial services, real estate, telecommunications, mining, retail and more. He has acted as counsel on federal and provincial income tax appeals before the Federal Court of Appeal and the Ontario Court (General Division).

John has over 30 years of experience and is highly regarded for his skilled handling of tax matters and providing practical solutions for complex tax issues. He is recognized as a leading tax lawyer in Canada by the legal industry's most prominent directories, including Chambers and Lexpert.

Prior to joining Stikeman Elliott, John was an adjunct professor teaching Corporate Tax at the University of Toronto and a lecturer teaching the Advanced Tax Planning course at Western University. John has been a seminar leader in the Business Law Section of the Ontario Bar Admission course and In-Depth Tax course of the Canadian Institute of Chartered Accountants (CICA). He has served on the faculty of the Customs Duty and International Trade Course sponsored by the CICA and the Canadian Importers Association and on the Advisory Committee for the CICA's annual symposium.



BRYAN MADORSKY, KPMG LLP, TORONTO

Bryan is a Senior Manager in the International Corporate Tax group at KPMG LLP and has 14 years tax experience specializing in corporate tax with an emphasis on international tax, corporate reorganizations, financings and mergers and acquisitions. He has extensive experience in assisting Canadian based multinational companies in a wide range of industries and sectors.

Bryan holds a Master of Taxation degree from the University of Waterloo (2008).



MARIE-EMMANUELLE VAILLANCOURT, DAVIES WARD PHILLIPS & VINEBERG LLP, MONTRÉAL

Marie-Emmanuelle Vaillancourt is a tax partner at Davies in Montréal.

Her practice focuses on all aspects of domestic and international tax planning across a broad range of business activities, including corporate reorganizations, mergers and acquisitions, real estate transactions, financings and restructurings. Marie-Emmanuelle's clients — public and private companies and their shareholders, as well as pension and investment funds — can rely on her ability to see the big picture and facilitate transactions involving complex tax issues. Marie-Emmanuelle also has significant expertise in advising high-net-worth clients on their estate tax planning and trust matters.

Marie-Emmanuelle is the coordinator of the Montréal tax practice group at Davies. Author of numerous articles, she is often called upon to give conferences. She is recognized as a leading tax lawyer in Canada by The Legal 500 and Lexpert. Moreover, she is actively involved in the International Fiscal Association, sits on the Board of Governors and the Executive Committee of the Canadian Tax Foundation; and is a member of the Association de planification fiscale et financière and the Montréal Chapter II of the Women Presidents' Organization



SABRINA WONG, KPMG LLP, TORONTO

Sabrina is a Partner in KPMG Toronto's International Corporate Tax Group and in KPMG Law LLP. Sabrina has over 20 years' experience in advising major Canadian and international clients in diverse industries on international and domestic corporate income tax matters. Sabrina advises on the international and domestic income tax aspects of mergers and acquisitions, corporate reorganizations, corporate finance, securitizations, investment funds, private equity investments, and pension fund investments. Sabrina also has experience in assisting clients with the resolution of Canadian



tax audits and appeals at all stages. She has worked with clients in a wide variety of industries, including natural resources, renewable energy, power and utility, hygiene, chemicals, infrastructure, manufacturing, retail, consumer markets, financial services, leasing, entertainment, telecommunication, and professional sports.

Sabrina has deep expertise in all aspects of structuring outbound investments by Canadian multinationals, including financing structures, especially in rules relating to foreign affiliates. She has extensive experience in structuring inbound investments by foreign multinationals. Sabrina has also assisted clients with complex cross-border multi-jurisdictional corporate reorganization projects in a lead partner role. Sabrina has been seconded to the Income Tax Ruling Directorate of the Canada Revenue Agency as a senior rulings officer in the international tax section



**TAYLOR CAO, OSLER, HOSKIN & HARCOURT LLP,
TORONTO**

Taylor's practice includes all areas of corporate income tax planning, with a particular emphasis on cross-border and domestic mergers and acquisitions, corporate reorganizations, corporate finance, and international tax issues. Taylor also assists in the resolution of tax disputes related to such issues.

Taylor has presented on international tax issues at the Canadian Tax Foundation's Young Practitioner Focus program and has been recognized by Best Lawyers in Canada as "One to Watch" in tax law.

Taylor joined Osler in 2015, and during his articling term, Taylor was seconded to Osler's New York office, where he gained experience in U.S. federal income tax matters. Taylor has completed the Canadian Bar Association's Tax Law for Lawyers and CPA Canada's In-Depth Tax Course.



Taylor graduated with distinction from the J.D. program at the University of Toronto. Prior to law school, Taylor attended the University of Waterloo, where he completed a Bachelor of Science in Biotechnology/Chartered Accountancy and a Master of Accounting.



MARK KAPLAN, EY LLP, TORONTO

Mark is a partner with Ernst & Young LLP's International Tax/Transaction Advisory Services Practice based in Toronto, leading the local practice in Canadian tax planning for cross-border transactions and serving as the firm's National Inbound Market Leader.

Mark's practice concentrates on cross-border corporate reorganizations, carve-outs, refinancing and restructuring transactions, post-merger integration including IP migration, income tax diligence (both foreign and domestic) and tax planning for multinational companies and venture capital, private equity and infrastructure firms. Mark has worked with multinational teams in structuring Canadian domestic and cross-border corporate reorganizations, internal and external financing transactions, public offerings, reverse takeovers, SPAC and PIPE offerings, and exchangeable share arrangements.

He has experience in the consumer and industrial products sectors, the financial services sector, the homebuilders and real estate market, the technology and digital tax area, the entertainment and media marketplace and is currently the firm's international tax leader in the emerging cannabis industry.

Mark was previously the leader of the Canadian Tax Services team in Ernst & Young's New York office and provided Canadian tax advice to foreign multinational companies and foreign venture capital, private equity, hedge and infrastructure funds. Mark has extensive reach to his foreign colleagues and experience in coordinating and leading large cross-border transactions both in person and, more recently, "virtually".

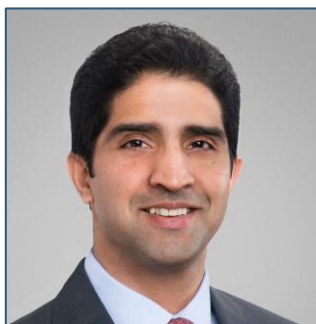


**PATRICK MARLEY, OSLER, HOSKIN & HARCOURT LLP,
TORONTO**

Patrick is Co-Chair of Osler's National Tax Group, and the past President of the Canadian branch of the International Fiscal Association. His practice includes all aspects of corporate income tax with an emphasis on international tax planning, domestic and cross-border mergers and acquisitions, corporate reorganizations and corporate finance.

Patrick has experience representing clients in various industries including financial services, mining, telecommunications, manufacturing and technology. Patrick has appeared before the Canadian House of Commons Standing Committee on Finance and the Canadian Senate Banking Committee as an expert on international tax matters. Prior to joining Osler, Patrick worked in the Canadian Department of Finance where he was extensively involved in drafting legislation and formulating tax policy related to foreign affiliates, foreign source income and foreign investments.

Patrick is a frequent author and speaker at conferences on various Canadian tax matters and is regularly ranked for his expertise in tax law by Chambers Global, Lexpert Guide to Leading 500 Lawyers in Canada, Best Lawyers in Canada, Legal 500, Who's Who Legal, and Acritas Stars. Patrick received the Bloomberg BNA: Leonard L. Silverstein Award for Distinguished Service in International Tax.



CHRISTOPHER MONTES, FELESKY FLYNN LLP, CALGARY

Christopher Montes is a partner at Felesky Flynn LLP in Calgary and focuses on international tax planning and dispute resolution. He regularly speaks and writes on tax topics at conferences and other events. Christopher holds law degrees from the University of Cambridge in England, where he studied on a full scholarship from the Canadian Institute for Advanced Legal Studies, and Osgoode

Hall Law School in Toronto.



He has also completed an executive education program in transfer pricing at Duke University.



STEFANIE MORAND, MCCARTHY TÉTRAULT LLP, TORONTO

Stefanie is a partner in McCarthy Tétrault's Tax Group and a member of the firm's National Opinions Committee.

She has significant experience with domestic and cross-border mergers and acquisitions, corporate reorganizations, real estate transactions and corporate finance. She also frequently acts on tax structuring matters for Canadian pension plans, and advises on tax aspects of business operations.

Stefanie is actively involved in the Canadian tax community, including as a member of the Board of Governors of the Canadian Tax Foundation, a member of the Editorial Board of the Canada Tax Service (Carswell) and a frequent speaker at numerous conferences, seminars and courses.

Stefanie received her combined LLB/MBA (Gold Medalist) from Osgoode Hall Law School and the Schulich School of Business, and her Hons. BA (Board of Governors Medalist) from the University of Windsor. She has been ranked for her expertise in tax law by Chambers Canada, International Tax Review and the Canadian Legal Lexpert Directory, and was named a Lexpert Rising Star as one of Canada's leading lawyers under 40 in 2021.



ANDREW SPIRO, BLAKE, CASSELS & GRAYDON LLP, TORONTO

Andrew advises clients on a wide range of tax matters including domestic and cross-border mergers and acquisitions, and capital markets transactions. Andrew is recognized as an expert in tax



issues involving REITs and other real estate investment vehicles, and on the taxation of structured notes.

A significant portion of Andrew's practice involves structuring for both domestic and cross-border mergers and acquisitions, with a focus on inbound structures including private equity investments and exchangeable share structures. He also regularly advises clients on public financings and corporate reorganizations.



KIM BROWN, MCCARTHY TÉTRAULT LLP, VANCOUVER

Kim's practice focuses on the tax aspects of mergers and acquisitions, corporate reorganizations, corporate finance, partnerships, trusts, real estate and cross-border transactions. In her corporate tax planning practice, she works with businesses of all sizes, across a number industry sectors including real estate, infrastructure, public and private companies, private equity, and institutional investors.

Kim has presented and written for various publications and conferences, including the Canadian Tax Foundation, the Canadian Tax Journal and the Tax Management International Journal.



MICHAEL KANDEV, DAVIES WARD PHILLIPS & VINEBERG LLP, MONTRÉAL

Michael provides advice to corporations and individuals on the tax aspects of their transactions, both in Canada and internationally. He works with major Canadian, U.S. and other publicly traded companies, private equity and hedge funds and tax-exempt institutions on investments, financings, mergers and acquisitions, reorganizations and real estate and resource projects. Clients also choose Michael to provide counsel on disputes with tax authorities. He has extensive expertise in international tax issues.



Michael is a frequent speaker at tax conferences in Canada and abroad. He is a contributing editor to the Wolters Kluwer International Tax Journal and is councillor and second vice president of the Canadian branch of the International Fiscal Association.



YVES MORENO, CANADA REVENUE AGENCY, OTTAWA

Mr. Moreno is acting director of the International Division at the Income Tax Rulings Directorate (“ITRD”). He was previously manager of a section in the International Division and also in the Corporate Reorganization Division of the ITRD. He was secretary of the GAAR Committee from 2012 to 2017. Mr. Moreno graduated from the Université de Montreal. Following his call to the Quebec Bar, he obtained graduate diplomas in management and taxation from McGill University.



KIM MAGUIRE, BENNETT JONES LLP, VANCOUVER

In her Vancouver-based practice, Kim advises business clients in a range of sectors, including mining, fintech, investment management, pensions and real estate. She has a breadth of experience with mergers and acquisitions involving public and private companies, inbound and outbound tax planning and establishing investment funds. Kim is currently on the Executive of the Canadian Branch of the International Fiscal Association (IFA) and she previously served as Chair of the Canadian Young IFA Network Steering Committee and Co-Chair of the Vancouver chapter of CTF Young Practitioners. Kim is a graduate of the Queen’s Faculty of Law and the University of British Columbia.



**TREVOR MCGOWAN, DEPARTMENT OF FINANCE,
OTTAWA**

Trevor McGowan is the Director General of the Tax Legislation Division at the Department of Finance. Prior to assuming that role in December 2020, he had been the Director General (Legislation) in the Tax Legislation Division since 2014. In that role, he was responsible for the development and enactment of income tax legislation. He has also had carriage of the GAAR file and represented the Department of Finance at the GAAR Committee.



PHIL HALVORSON, EY LLP, TORONTO

Phil specializes in inbound and outbound Canadian / international tax planning for multinational enterprises and services a diverse client base. Phil has extensive experience in international acquisitions and dispositions, cross-border financings, restructurings and international joint ventures, including implementation of tax-effective financing and supply-chain management solutions aimed at optimizing procurement and sales functions across global borders.

Phil also spent approximately 2 years (2013 – 2015) on interchange with the Department of Finance (Canada) as Chief - International Tax / Tax Legislation Division.



PETER REPETTO, DEPARTMENT OF FINANCE, OTTAWA

Peter Repetto is Senior Director of the International Outbound Taxation section, in the Tax Legislation Division at the Department of Finance. He is also the Department's principal delegate to OECD Working Party 11, which is responsible for the technical design of the Pillar Two global minimum tax.