MILLER THOMSON ON ESTATE PLANNING

MAJOR EDITORS AND AUTHORS

Gail Black, Calgary

Gail Black is a Partner in the Private Client Services Group in the Calgary office of Miller Thomson. Gail's practice focuses on trusts (business and personal), taxation, estate planning and administration and charities and not-for-profit organizations.

Gail advises individuals on the development and implementation of their estate plans including wills, family trusts, alter ego, spousal and joint partner trusts, enduring powers of attorney, personal directives and other substitute decision-making appointments, tax-effective charitable giving (including the establishment of private foundations), corporate reorganizations and related asset transfers. She advises on cross-border planning and, as an active practicing member of the Alberta and BC Bars, advises on estate planning and administration for Albertans with real estate interests in British Columbia. She advises institutional and individual trustees and beneficiaries on trustee responsibility and trust interpretation, administration and variation for taxation and other purposes. In addition, Gail advises on probate and estate administration.

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Rachel Blumenfeld, Toronto

Rachel Blumenfeld is a Partner in Miller Thomson's Toronto office. Her practice focuses in the areas of trusts and estates, tax law, and charities and not-for-profit law. Within her practice, Rachel is often called upon to advise clients on tax and estate planning and estate administration, preparation of wills, trusts, and power of attorney documents, tax matters related to planned giving as well as business succession planning. She also offers advice to charities and trustees on the administration of estates and trusts.

Rachel's prior experience at a large life insurance company has given her a thorough understanding of her clients' needs and she is able to offer quick and practical solutions when working with insurance and financial advisors and their clients on estate, retirement and tax planning matters.

Within the charitable and not-for-profit sector, Rachel assists charities and donors with planned giving and philanthropic programs, and works with charities with the administration of bequests and other gifts.

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Tarsem Basraon, Toronto

Tarsem Basraon is an Associate in the Tax Group in the Toronto office of Miller Thomson. Tarsem's practice focuses on all areas of corporate and individual income tax planning, which includes assisting clients with corporate reorganizations, cross-border transactions and business succession planning. Tarsem also has experience in tax dispute resolution, commodity tax and international trade. Tarsem has assisted with CRA audits, objections, voluntary disclosures and appeared before the Tax Court of Canada, Federal Court of Canada, Canadian International Trade Tribunal and Federal Court of Appeal.

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Blair Botsford, Conyers Dill & Pearman LLP, Bermuda

Blair Botsford is an Associate in the Trust and Private Client Services Groups in the Bermuda office of Conyers Dill & Pearman. Blair joined Conyers in 2011.

Blair's practice covers private client work with particular focus on wills and estate planning, powers of attorney, living wills and planning for incapacity, estate administration and trusts. Blair advises individuals in their own capacity and as fiduciaries with respect to a range of domestic and multi-jurisdictional aspects of their plans and responsibilities.

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John Campbell, Toronto

John Campbell is a Partner in the Tax Group in the Toronto office of Miller Thomson. He practices taxation law, advising clients on domestic and international income tax issues.

John has extensive experience with respect to the tax implications and structuring of corporate reorganizations, mergers and acquisitions and other business transactions. He provides clients with effective, practical tax advice based on his expertise and experience.

John also specializes in tax litigation. He has many years of experience in representing clients in tax disputes with federal and provincial tax authorities, including proposed reassessments, notices of objection and appearing in the Tax Court of Canada, the Federal Court of Appeal and the Ontario courts on tax appeals.

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Kelly Charlebois, Toronto

Kelly Charlebois is a Partner in the Commercial Litigation Group in the Toronto office of Miller Thomson. Kelly has particular expertise in matters relating to, among others, estates, trusts and capacity-related proceedings. Kelly has successfully represented both individuals and organizations in this area including will challenges, will interpretations, dependant support applications, passing of account applications, and proceedings involving breach of trust and breach of fiduciary duty.

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Wendi Crowe, Edmonton

Wendi Crowe is a Partner in the Corporate Commercial and Wills/Estate Groups in the Edmonton office of Miller Thomson. Her practice focuses on tax, mergers & acquisitions, trusts and estate planning. Wendi advises clients at all stages of the business life cycle, including incorporation and initial ownership structure, shareholder and partnership agreements, compensation issues including employee profit-sharing plans and stock options, acquisitions and divestitures, estate freezes and other restructuring. She prepares trusts for minors, spouses and dependent adults, Alberta-resident trusts, and wills, powers of attorney and personal (health care) directives. Wendi advises individuals on owning U.S. property and planning for U.S. citizens and U.S. beneficiaries. Her approach to transactions is practical and multi-faceted, addressing the operational, regulatory, tax, succession and estate planning issues facing individuals and family enterprises. Wendi has acted in both the acquisition and disposition of privately-held businesses in a broad range of industries such as construction, manufacturing, distribution, technology, consulting, aviation, and service firms.

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Patrick Déziel, Toronto

Patrick Déziel joined Miller Thomson as an Associate in the Tax and Private Client Services Groups after completing his articles with the firm in 2010.

His practice focuses on corporate tax planning and tax litigation. Patrick is involved in various writing projects and has published and assisted with articles in such newsletters as the Miller Thomson Charities and Not-For-Profit Newsletter.

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Sandra Enticknap, Vancouver

Sandra Enticknap is a Partner in the Wills/Estate Group in the Vancouver office of Miller Thomson. She practices in the area of wills, estates and trusts, estate litigation, charitable gift planning and related matters. She provides advice to individuals, financial institutions, government and major charities. Sandra has experience with respect to wills and estate related claims including *Wills Variation Act* claims and claims related to testamentary capacity and interpretation of Wills.

She has been named in the 2007 - 2012 editions of the Canadian Legal Lexpert Directory of leading lawyers for Estate & Personal Tax Planning, and was a 2010 nominee for the YWCA Women of Distinction award in the Business & Professions category.

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William Fowlis, Calgary

William Fowlis is a Partner in the Tax Group in the Calgary office of Miller Thomson. Bill has the complementary professional background of being both a lawyer and a Chartered Accountant, which he uses effectively in the practice of taxation, corporate, trust and commercial law. Bill was the Calgary office Managing Partner and a member of the firm's Executive Committee from 2000 to 2006. He has been the Chair of the firm's National Taxation Group from 2008 to present.

Throughout his professional career, Bill has used his professional and communication skills to assist many corporate and individual clients by providing sound advice on a wide range of taxation matters and implementing the tax plan suitable to achieve his clients' objectives. Bill advises extensively with respect to trusts. Tax planning for and implementation of merger and acquisition transactions is part of Bill's practice. He also assists clients in all matters with tax authorities, including representing taxpayers in appeals with respect to tax matters. He has also advised charitable and not for profit organizations.

Bill is listed in the *Lexpert Legal Directory* as one of Canada's leading tax practitioners and in *The Best Lawyers in Canada* list in the areas of taxation and trusts and estates.

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James Fraser, Toronto

James Fraser is an Associate in the Toronto office of Miller Thomson and joined the Tax Group after completing his articles with the firm in 2007.

James has a broad tax practice, providing advice to both corporations and individuals. He assists clients with domestic, cross-border and international corporate tax matters, as well as succession planning, estate and personal tax matters and settlement structuring.

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Bryant Frydberg, Calgary

Bryant Frydberg is a Partner in the Tax Group in the Calgary office of Miller Thomson. Bryant has worked on many tax reorganizations and other tax-driven corporate restructurings, assisted numerous vendors and purchasers in both Canadian and cross-border merger and acquisition transactions and drafted various corporate documents, including unanimous shareholder agreements.

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Clifford Goldlist, Toronto

Clifford Goldlist is a Partner in the Tax, Business Law and Private Client Services Groups of Miller Thomson in Toronto.

Cliff is a leading expert in planning, structuring and implementing tax-effective business transactions, including mergers, acquisitions and divestitures, and specializes in divisive and other corporate reorganizations. Cliff advises clients on domestic and cross-border tax matters as well as corporate and business law and estate and wealth preservation planning matters. His clients are engaged in a variety of business, real estate and investment activities, and include multinational corporations, privately held and owner-operated enterprises, estates and trusts, entrepreneurs, executives and other individuals.

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Kristin Green, Calgary

Kristin Green is an Associate in the Wills/Estate Group in the Calgary office of Miller Thomson Her practice focuses on corporate law and corporate taxation. Kristin also practices in the area of private client services, including wills, trusts and estate planning.

Since joining the firm, Kristin has worked on numerous corporate reorganizations and tax-driven restructurings, and has assisted with several corporate mergers and amalgamations. Kristin has also presented in-house on the taxation of trusts and the use of trusts in estate planning.

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Robert Hayhoe, Toronto

Robert Hayhoe is a Partner in the Tax Group in the Toronto office of Miller Thomson. His practice focuses on the voluntary sector. He provides both general counsel and specialized tax advice to charities and not-for-profit organizations across Canada, with a particular emphasis on religious charities.

Robert advises clients on the tax law governing charitable registration. He is knowledgeable in the law relating to the receipt of gifts by registered charities as well as in the tax law dealing with expenditures by registered charities. He is experienced in dealing with the complex law governing foreign expenditures and activities by Canadian charities and in establishing structures to permit foreign charities to work and fundraise in Canada.

Robert frequently represents charities and not-for-profit organizations faced with tax audits. He also represents charitable donors, as well as charities and their staff in Tax Court and Federal Court of Appeal matters involving tax compliance issues for charities and the tax treatment of charitable donations.

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James Hutchinson, Toronto

Jim Hutchinson is a Partner and Co-chair of the Tax Group of Miller Thomson in Toronto. His tax law practice focuses on mergers and acquisitions and corporate reorganizations.

Jim's corporate tax practice includes the structuring of M&A transactions both international and domestic, structuring real estate investments, and business succession planning. Jim routinely advises on cross-border tax issues with particular emphasis on structuring and establishing business operations in Canada.

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Susan Manwaring, Toronto

Susan Manwaring is the National Chair of Miller Thomson's Charities and Not-for-Profit Group. Susan works with clients from the voluntary sector, providing both specialized tax and general counsel advice to charities and not-for-profit organizations across Canada and internationally.

Susan advises on establishing charities and non-profit organizations and works with them to address their operational and governance concerns. She is knowledgeable in the law relating to charitable expenditures and day to day questions of charities, including charities working outside of Canada. She also assists clients faced with tax audits and/or other regulatory issues.

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Nathalie Marchand, Montréal

Nathalie Marchand is a Partner in the Tax Group in the Montréal office of Miller Thomson Pouliot. Since 1991, Nathalie has been practicing in the fields of tax and estate planning, wills, estates and trusts. She also practices commercial and corporate law. In addition, Nathalie serves as trustee of a number of trusts, is a member of several Boards and is acting as corporate secretary of a number of Canadian corporations.

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Edward C. Northwood, The Ruchelman Law Firm, Toronto

Edward Northwood is the resident U.S. attorney in the Toronto Office of the Ruchelman Law Firm and heads the Private Client Group. He concentrates his practice in U.S. domestic and international tax matters involving estate planning, family business planning, charitable planned giving, trust and estate administration, and executive compensation. Mr. Northwood is a frequent lecturer and has presented papers relating to cross border planning issues for the Canadian Chapter of the Society of Trust and Estate Practitioners ("STEP"), the American College of Trust & Estate Counsel ("ACTEC"), the Canadian Bar Association ("CBA"), the American Law Institute - American Bar Association ("ALI-ABA"), the New York State Bar Association ("NYSBA"), and The Canadian Tax Foundation. He is a Fellow of ACTEC, a member of the Executive Council of The International Academy of Estate and Trust Law, a member of the Toronto Estate Planning Council, and a member of the Toronto branch of the STEP, where he serves on the Board of Directors. Mr. Northwood was named as the 2010 Volunteer of the Year of STEP Canada.
http://www.ruchelaw.com/weare.htm

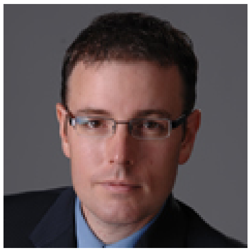
Regan O'Neil, Calgary

Regan O'Neil is an Associate in the Corporate Commercial Group in the Calgary office of Miller Thomson. His practice focuses on tax, commercial law, corporate restructurings and acquisition transactions. Regan also has experience in the area of private placements and corporate governance issues in respect of both private and public corporations.

Regan is an active member of the Calgary Chamber of Commerce and is also involved with the Chamber's Tax and Economic Affairs Committee.

http://www.millerthomson.com/en/our-people/regan-a-oneil

Yens Pedersen, Regina



Yens Pedersen is an Associate in the Corporate Commercial Group in the Regina office of Miller Thomson. He assists clients with estate planning, wills, and tax audits. Yens also has significant experience in the areas of agricultural law, debtor-creditor, bankruptcy & insolvency and real estate transactions.

Yens has conducted trials as lead counsel in the Tax Court of Canada, Court of Queen's Bench for Saskatchewan, and has appeared before the Saskatchewan Court of Appeal.

Yens has made numerous presentations on various legal topics including estate planning, real estate transactions, debt and insolvency proceedings, the Simplified Procedure Rules of Court and non-profit governance for the Saskatchewan Legal Education Society Inc. (SKLESI), Public Legal Education Association (PLEA) and others.

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James Proskurniak, Toronto

James Proskurniak is a Partner in the Business Law Group of Miller Thomson's Toronto office. James' practice in corporate and commercial law encompasses matters relating to business corporations, mergers and acquisitions, commercial agreements, corporate finance and the structuring of investment transactions. He has significant experience with international and cross-border transactions including advising foreign investors in connection with establishing or acquiring a Canadian business.

His areas of particular focus include advising emerging and growth companies and issues relating to the succession of family owned or closely held companies. He also acts for both lenders and borrowers in matters relating to secured transactions, loan work-outs and insolvency.

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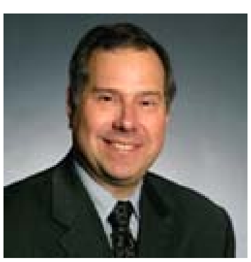
Martin Rochwerg, Toronto



Martin Rochwerg is a Partner in Miller Thomson's Toronto office. He practices in Miller Thomson's Tax and Private Client Services Groups and is among the most frequently recommended estate planning lawyers in the country. According to *Euromoney's Best of the Best for 2012*, Martin is one of the world's top 30 pre-eminent Trusts and Estates practitioners.

As counsel to businesses, investment groups and philanthropists in Canada and internationally, Martin provides advice on tax planning, estate planning, and succession planning to family business, wills and trusts. He advises trustees and beneficiaries on estate, trust, charitable administration and dispute resolution, and corporate clients on tax minimization, reorganizations and ownership regimes. He has particular expertise and extensive experience in multi-jurisdictional tax issues.

Martin has been an Adjunct Professor in Estate Planning at Osgoode Hall Law School since 1980, and teaching award recipient. In addition, he is a faculty member for both the Canadian Tax Foundation and Canadian Bar Association, teaching multiple courses in Tax Planning for the Owner-Manager and Estate Planning for the CTF and lecturing for CTF Tax Week and CBA Tax Law for Lawyers. He was a seminar instructor for the Faculty of Law, University of Toronto and an instructor in the Bar Admission Course in Estate Planning and Administration, Corporate and Commercial Law and in Income Tax.

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Rahul Sharma, Toronto

Rahul is an Associate in Miller Thomson's Toronto office, practising in the Tax Group.

Rahul has a broad tax practice, providing advice to both corporations and individuals. He assists clients with domestic, cross-border and international corporate tax matters, as well as succession planning, estate and personal tax matters and settlement structuring.

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Amanda Stacey, Toronto

Amanda Stacey is a Partner in the Charities and Not-for-Profit Group and Private Client Services Group at Miller Thomson's Toronto Office. Amanda provides both general counsel and specialized tax advice to charities and not-for-profit organizations across Canada and abroad and provides estate planning advice to individuals and families.

Amanda advises clients on tax law concerning charities and not-for-profit organizations. She also assists individuals with developing an estate plan, including the drafting of Wills, Powers of Attorney, and Trusts, and advises on personal tax, post-mortem planning, and planning for the succession of property held in foreign jurisdictions. Amanda assists executors and trustees with the administration of estates and trusts. She also assists financial institutions with the administration of estate assets and dealing with executors, trustees and attorneys acting under a power of attorney for property. On the charities side, she assists clients with structuring organizations, including the creation of charitable trusts, not-for-profit corporations, and applying for charitable registration with the Canada Revenue Agency.

Jack Tannerya, Toronto

Jack Tannerya is a Partner in the Business Law and Capital Markets and Securities Groups of Miller Thomson's Toronto office.

Jack's corporate and business law practice involves advising both public and private entities in a broad range of industries including technology, real estate development, automotive, financial services, healthcare, manufacturing and retail. Jack's business law practice focuses primarily on corporate transactions, including mergers, acquisitions, divestitures and reorganizations. In addition to assisting Canadian clients, Jack frequently works with both in-house and U.S. counsel in cross-border transactions.

Jack's securities laws practice involves ongoing advice to certain TSX listed issuers and guiding his clients with the initial public offering and TSX listing process.

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Crystal Taylor, Saskatoon

Crystal is a Partner in the Saskatoon office of Miller Thomson, practicing in the Tax Group. She advises corporations (including professional corporations), partnerships and individuals on tax efficient ownership structures. She has in-depth experience with tax efficient retirement and estate planning, including estate freezes, income splitting techniques, family trusts, alter ego trusts, joint spousal trusts, wills, powers of attorney and creditor-proof structures. Additionally, Crystal has significant experience advising non-residents on how best to structure their Canadian business operations, including whether a branch or subsidiary is most appropriate.

Crystal advises various charities and non-profit organizations on incorporation, ongoing operational issues, and income tax and GST rules relating to them. She has spent a number of years advising clients with respect executive compensation issues, including stock options, SARs, PHSPs, RCAs and SDAs. She also has considerable experience designing tax-efficient ownership structures and corporate restructuring for tax-exempt entities, including First Nations.

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Cheryl Teron, Vancouver

Cheryl Teron is a Partner in the Tax Group of Miller Thomson's Vancouver office. Her practice covers a full range of tax issues with a focus on corporate reorganizations, personal and corporate tax planning, independent contractor issues, and income tax disclosures in securities offerings. Cheryl has more than a decade of experience in providing legal services to owner-managed businesses, high net worth individuals and small to large private and public corporations.

Cheryl also represents clients in disputes with the Canada Revenue Agency and provides assistance with voluntary disclosures, fairness applications and remission orders. As well, Cheryl has assisted private foundations, public foundations and charitable organizations in obtaining registered charities status. She also advises charities on various matters.

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Marek Warshawski, Toronto

Marek Warshawski is an Associate in the Business Law Group in Miller Thomson's Toronto office. He practices in the area of securities, corporate and commercial law with experience in financing, negotiating transactions and drafting commercial agreements for a wide variety of clients. Clients also benefit from Marek's corporate tax planning background.

Marek has completed levels I and II of the Canadian Institute of Chartered Accountants In-depth Tax Course.

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Karen Weslowski, Vancouver

Karen Weslowski is a Partner in Miller Thomson's Vancouver office, practicing in the Litigation Group. Her areas of practice include: insurance defense, which involves acting for insurers and insureds in a wide variety of situations including professional liability claims and construction claims; Insurance coverage work; and estate litigation, including claims pursuant to the *Wills Variation Act.*

Karen has been involved in all levels of court, including the British Columbia Supreme Court, the British Columbia Court of Appeal, the Federal Court of Canada and the Supreme Court of Canada. She has a keen interest in appellate work, and has appeared before the Supreme Court of Canada.

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