



Jennifer Lee

Partner

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Expertise

Tax

Bar Admissions

New York, 2011

Clients rely on Jennifer's strategic and practical advice to optimize their tax structure in cross-border and domestic transactions.

Jennifer focuses on U.S. federal income tax treatment of cross-border and domestic transactions and multinational corporations. She represents foreign pension funds and governmental entities with investments in hedge funds, private equity funds, infrastructure funds, digital asset funds and other private investment vehicles. Jennifer advises public and private acquirers and targets in cross-border and domestic investments, joint ventures, mergers and acquisitions. She also has extensive experience with emerging and high-growth companies in connection with investments by U.S. investors and fund sponsors regarding fund formation matters.

U.S. non-profit and tax-exempt entities benefit from Jennifer's experienced counsel on formation, securing of tax exemption, governance and operation.

Before joining Davies, Jennifer practised at the New York office of a leading Canadian law firm.

REPRESENTATIVE WORK

Russel Metals Inc.

Acting for Russel Metals Inc. in its US\$79.5-million acquisition of Tampa Bay Steel Corporation, a processor and distributor of metal products.

OMERS Life Sciences

Acted for OMERS Life Sciences in its US\$304.7-million acquisition of 100% of Esperion's royalty entitlement (subject to a cap) on net sales of bempedoic acid products in Europe by Daiichi Sankyo Europe.

International Food Corporation

Acted for International Food Corporation (dba Bakery de France) and its shareholders in the sale of 50% of the issued and outstanding shares of International Food Corporation to La Lorraine Bakery Group.

Plusgrade Inc.

Acted for Plusgrade in connection with General Atlantic's strategic investment in the ancillary revenue powerhouse. The investment represents a monumental transaction for the global travel tech sector.

Ironbridge Equity Partners Management Limited

Acted for funds affiliated with Ironbridge Equity Partners Management Limited in the acquisition and related financing of Gardner Glass Products, Inc., a North Carolina-based company that manufactures and distributes tempered, mirrored, backpainted, and laminated glass products.

ArcTern Partners Inc.

Acted for ArcTern Ventures in the formation of its third flagship fund, ArcTern Ventures Fund III, a US\$335 million venture capital fund focused on climate

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technology companies around the world.

Russel Metals Inc.

Acted for Russel Metals Inc. in its C\$225-million acquisition of seven service centers from Samuel, Son & Co., five of which are located in Western Canada and two in the United States.

Fortis Inc.

Acted for Fortis Inc. in establishing its at-the-market public offering of up to C\$500-million of common shares, which may be sold through the Toronto Stock Exchange, the New York Stock Exchange or on any other marketplace in Canada or the United States on which the common shares are traded.

Sprott Inc.

Acted for Sprott Inc. in the formation of Sprott Private Resource Streaming and Royalty Annex Fund, a US\$310-million annex fund that invests alongside Sprott's first streaming fund, which brings the combined total assets under management of Sprott Resource Streaming and Royalty Corp. in both funds to US\$1.1 billion.

Copper Mountain Mining Corporation

Acted for Copper Mountain Mining Corporation in its US\$439-million all-share acquisition by Hudbay Minerals Inc. by way of a court approved plan of arrangement.

INSIGHTS

International Fiscal Association, 2024 IFA Canada International Tax Conference, "Worker Mobility - They want to work from where?!"; Montréal, QC
May 14, 2024

Practicing Law Institute, PLI's International Tax Issues 2024, "Inbound Planning and Developments"; New York
Jan. 30, 2024

Canadian Tax Foundation, 75th Annual Tax Conference, "Limitation of Benefits (LOB)"; Montréal, QC
Nov. 27, 2023

US Corporate AMT: Inbound Investors Beware of Aggregation Rules, co-author
Nov. 15, 2023

Pension Investment Association of Canada, PIAC 2023 Tax Conference, "U.S. Tax Update for Canadian Pension Funds: What's new and what to look out for?"; Montréal, QC
Nov. 03, 2023

Moderator, International Fiscal Association, 2023 IFA Annual Conference, "Confounding and Unavoidable: Withholding Tax and Other Inbound Topics"; Chicago, IL
Apr. 28, 2023

Federal Courts Weigh in on the FBAR: Providing Relief from Outrageous Penalties
Mar. 22, 2023

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U.S. Tax Laws: A Review of 2022 and a Look Ahead to 2023

Feb. 21, 2023

Practising Law Institute, International Tax Issues 2023, "Planning & Developments"; New York, NY

Jan. 31, 2023

Upcoming Proposed Regulatory Changes to Stock Buyback Excise Tax

Dec. 29, 2022

EDUCATION

Columbia University, JD (Harlan Fiske Stone Scholar and James Kent Scholar), 2010

Rice University, BA (magna cum laude), 2006