



## Fred Purkey

### Partner

Montréal

[fpurkey@mccarthy.ca](mailto:fpurkey@mccarthy.ca)

t. +1 514-397-4174

### Bar Admission

Québec 1998

Ontario 2021

### Law School

McGill University

### Practices

Tax

Tax Planning

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## Protect your tax interests in the context of large M&As, corporate reorganizations and complex tax structuring issues. That's what Fred Purkey will do for you.

Fred is a partner and our National Tax Group Administrative Lead. He is called in on a great number of files, mostly large transactions with a lot of moving parts, employing a practical approach to solving complex problems and making timely decisions to eliminate potential delays. A partner in our National Tax Group, located in Montréal, Fred advises on the income tax issues relating to mergers and acquisitions of public and private corporations, corporate reorganizations, real estate investment trusts, pension funds, financing structures and private equity funds.

### Reliable and creative

Fred acts for large commercial real estate entities with holdings in Québec and elsewhere in Canada, as well as for international corporations doing business in Canada. He also advises Canadian companies on goods and services tax matters, and employee compensation arrangements.

Using his extensive experience in large transactions, Fred remains on top of the deal, acting as the central repository of the knowledge from the tax perspective all the way through the transaction. Clients can rely on his proven ability to solve tax issues with creative solutions to ensure a successful transaction.

### Representative experience

- Represented Noverco Inc. in its C\$1.2 billion agreement to acquire Valener Inc.
- Represented the Québec Deposit and Investment Fund in its C\$1.141B majority stake acquisition of Énergir.
- Represented Nestlé in its US\$5.75 billion acquisition of core brands of The Bountiful Company.

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- Represented WSP Global Inc. in its C\$500M private offering of senior unsecured notes.
- Represented Wealthsimple in its C\$750 M investment round.
- Represented Parkland Corporation in its agreement to acquire Pétroles Crevier Inc.
- Represented Power Sustainable in its launch of the Power Sustainable Energy Infrastructure Partnership.
- Represented Manulife Financial Corporation in its US\$1.155B senior note offering in Taiwan.
- Represented Precinmac Precision Machining in its acquisition by investor group.
- Represented Fiera Comox in its launch of Fiera Comox Private Credit Opportunities Open-End Fund as part of its new international private credit strategy.
- Represented AGF Group Inc., in BrandSafway, Inc.'s acquisition of AGF Access Group Inc., a division of AGF Group Inc.
- Represented Olymel, s.e.c. and La Coop fédérée in their acquisition of pork and milling assets from F Ménard.
- Represented BC Partners in its C\$5.2B majority stake acquisition in GardaWorld.
- Represented Avara Pharmaceutical Services Inc. in its acquisition of major sterile manufacturing facility and development center.
- Represented Nestlé in its USD\$7.15 B closing of perpetual global license deal with Starbucks.
- Represented Groupe Deux Printing Inc. in its C\$11.25 million acquisition by SupremeX Inc.
- Represented Stifel Financial Corp. in its C\$70M acquisition of GMP Capital Inc.'s capital markets business.
- Acted as counsel to an investment group in the acquisition of a major Canadian sports franchise. This transaction, which also included the team's

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playing facility and a large independent events promotion company, is considered to be among the most significant acquisitions ever completed in professional sports in North America.

- Represented a major Canadian Real Estate Investment Trust in its \$900-million unsolicited acquisition of another Real Estate Investment Trust.
- Represented a prominent real estate group in its negotiated takeover bid of a large Real Estate Investment Trust for approximately \$119 million. The transaction culminated in the client's graduation from the TSX Venture Exchange to the Toronto Stock Exchange. This bid defeated an unsolicited takeover bid from one of the client's key competitors.
- Represented a prominent real estate group in its tax-deferred conversion from a mutual fund corporation into a real estate investment trust, and its internal reorganization to simplify its structure.
- Represented a major Real Estate Investment Trust in the \$1.527-billion acquisition of a portfolio of 11 shopping centres, three office properties and one industrial property from a multinational real estate corporation.
- Represented a high-profile electronics retailer in its acquisition of a corporation which operated competing chains, in a transaction valued at approximately US\$286 million.
- Represented a large manufacturing company in its acquisition of one of Canada's leading manufacturer and marketers of cleaning products.
- Represented a global digital business solutions agency in its acquisition of all the outstanding shares of a multinational digital services company headquartered in Toronto.
- Represented a large family-owned tape manufacturer in its acquisition by a TSX-listed packaging and adhesives company.
- Represented a leading manufacturer and distributor of home healthcare and medical professional products, in the sale of one of its brand portfolios consisting of mobility and bathroom safety products.
- Represented a Canadian stock exchange in its \$1.1 billion merger with another Canadian stock exchange.
- Represented the issuer on a global offering of \$5 billion of senior notes.

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- Represented the issuer on an offering of \$2 billion of senior notes.
- Represented the underwriters on a \$260 million bought deal offering from a Canadian airline.
- Represented a Canadian real estate investment trust in its \$700 million purchase of a real estate portfolio.
- Acted for a publicly-listed optical company in its \$120 million acquisition of a chain of retail optical outlets across Québec, British Columbia, Alberta, Ontario and New Brunswick.

Fred is listed in Best Lawyers in Canada - Leading lawyer in the area of Tax Law, Lexology - Legal Influencers Corporate – Canada, and in the Canadian Legal Lexpert Directory for Tax. He writes widely on tax issues: Fred is the author of the Canada chapter of the Bloomberg Tax Research VAT Navigator, and has been published in the Canadian Tax Foundation - Conference Report, Association de planification fiscale et financière (APFF) Colloque, APFF Stratège, APFF Revue, Tax Notes International, CCH Canadian Limited - CCH Tax Topics, CCH Quebec Tax Reporter, CCH The Estate Planner, Thomson Reuters Corporate Structures & Groups, Thomson Reuters - Canadian Federal Budget, Thomson Reuters - Tax Times, Wolters Kluwer - Preparing Your Income Tax Returns, and Wolters Kluwer - Preparing Your Corporate Tax Returns. Fred has also served as editor for Thomson Reuters GST & Commodity Tax, Personal Tax, Estate Planning, Taxation of Executive Compensation and Retirement, and Resource Sector Taxation journals.

He also lends his expertise to panels at national and international tax conferences, including recently at the joint Tax Executives Institute / International Fiscal Association (TEI/IFA) Los Angeles International Tax Conference, the Canadian Tax Foundation Annual Conference, Federated Press (including the conferences Tax Planning for the Wealth Family, Tax Planning for Real Estate Transactions, Taxation of Corporate Reorganization, and Asset Protection), Society of Trust and Estate Practitioners (STEP) Branch Seminars, and the APFF - Collection - Impôt et taxes. He has lectured on taxation at McGill University Faculty of Law (most recently in 2022), and on the taxation of real estate in the McGill University Graduate Diploma in Taxation program.

Fred completed the Canadian Institute of Chartered Accountants, In-Depth Tax Course, Levels I, II & III, and is a Trust and Estate Practitioner (TEP). He

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received his Juris Doctor (JD) and Bachelor of Civil Law (BCL) degrees from McGill University in 1996 and was called to the bar of Québec in 1998. Previously, he received an MA in Political Science from Yonsei University, South Korea (1990), and a BA in International Relations from Acadia University (1988).

## Awards & Rankings

### The Canadian Legal Lexpert Directory

Leading Lawyer: Corporate Tax

### Best Lawyers in Canada

Leading lawyer in the area of Tax Law

### Lexology

Legal Influencers Corporate - Canada

## Recent Experience

- **EPCOR Utilities completes public offering for C\$300M**  
October 3, 2023
- **Corby Spirit and Wine acquires Ace Beverage Group for C\$148.5M**  
July 4, 2023
- **Northland Power completes C\$500M private placement of Series 2023-A Green Subordinated Notes**  
June 21, 2023
- **JOLT and TELUS form a strategic partnership to accelerate electric vehicle charging infrastructure in Canada**  
May 15, 2023

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## Recent Insights

- **Remote Work Arrangements: Employer Payroll Deductions and Updated CRA Guidance**  
November 22, 2023
- **Underused Housing Tax Act Deadline Extended One More Time!**  
November 8, 2023
- **The Underused Housing Tax Act Filing Deadline is Almost Here**  
October 25, 2023
- **Tax Perspectives: Review of 2021 & 2022 Outlook**  
January 12, 2022

## Events

- **McCarthy Tétrault Tax Perspectives: Mandatory Disclosure Rules – Reportable Transactions**  
November 16, 2023
- **McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses**  
September 15, 2022