



Kim Brown

Partner

Vancouver

kbrown@mccarthy.ca

t. +1 604-643-5942

Bar Admission

Ontario 2009

BC 2019

Law School

University of Toronto

Practices

Tax Planning

REITs

Mergers & Acquisitions

Capital Markets

Real Property Development

Real Estate

Industries

Global Metals & Mining

Energy & Infrastructure

Private Equity & Investments

Retail & Consumer Markets

Banking & Financial Services

Technology & Communications

Kim is a commercial-minded tax lawyer helping clients manage risk and optimize business opportunities with pragmatic and proactive advice and solutions

Kim Brown is a partner in the firm's Business Law Group and leads the firm's Tax Group in Vancouver. Combining technical strength with business acumen, Kim is experienced in navigating clients through both complex transactional matters in Canada and across borders and providing practical, business-oriented advice.

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 regularly acts for Canadian and international private equity funds in connection with the structuring of the funds, and the acquisition and disposition of Canadian businesses and assets.

Kim has published numerous papers for various publications and conferences, including the Canadian Tax Foundation, the *Canadian Tax Journal* and the *Tax Management International Journal*. Kim also co-authored the textbook *Canadian Taxation of Trusts*.

Kim is Chair of the YIN Committee and a member of Council for the International Fiscal Association Canada, and is a member of the Canadian Tax Foundation. In October 2020, Kim was invited to speak at the Canadian Tax Foundation's "Leading Tax Thought" conference and presented "Businesses in Financial Distress: A Debt Forgiveness Primer."

Kim received her JD from the University of Toronto and her BComm with Distinction from the University of Victoria. She also completed the CICA In-Depth Tax Course, Levels I & II. Kim was admitted to the Ontario Bar in 2009 and to the British Columbia Bar in 2019.

Kim has advised on the following transactions:

- Acted for Enbridge Inc. in its senior notes offering of US\$500 million
- Acted as Canadian counsel to Blue Wolf Capital Partners LLC on the acquisition and related financing of a majority stake in The State Group, a leading North American multi-trade industrial and specialty services contractor

Kim Brown

Partner

Vancouver

kbrown@mccarthy.ca

t. +1 604-643-5942

- Acted for Brio Gold in the US\$264-million unsolicited takeover bid by Leagold Mining Corporation for all of the issued and outstanding shares of Brio Gold
- Acted for Canadian real estate investment trusts and major unitholders, including with respect to the recent \$1.1 billion acquisition of OneREIT by SmartREIT and Strathallen Acquisitions Inc.
- Acted for Atlas Holdings in connection with Atlas's acquisition of an 80% equity interest in Millar Western Forest Products and Atlas's exchange of high-yield notes for new secured high-yield notes as the supporting noteholder for Millar Western's US\$210-million note exchange transaction
- Acted for the syndicate of underwriters, led by RBC Capital Markets and Scotiabank, in connection with a US\$173-million bought deal public offering of common shares of New Gold Inc. The net proceeds from the offering were used to finance the completion of the construction of the Rainy River gold project in Ontario, Canada
- Acted for the Special Committee of the board of directors of TIO Networks Corp., in connection with its \$304-million acquisition by PayPal Holdings. TIO is a North American cloud-based multi-channel bill payment processing and receivables management company
- Acted for Plastic Moulders Limited in connection with its successful approximately \$40-million sale by its shareholders, including Richardson Capital, to Amcor Packaging Investments, a subsidiary of Amcor Limited
- Acted for Fortis Inc. in connection with its US\$11.3-billion acquisition of Novi, Michigan-based ITC Holdings Corp., the largest independent electric transmission company in the United States
- Acted for Ironbridge Equity Partners in its acquisition of Advance Engineered Products Ltd.'s tank production and services business under a sale proceeding conducted pursuant to the Companies' Creditors Arrangement Act
- Acted as Canadian counsel for Stericycle, in its acquisition of Shred-it International, a global secure information destruction services provider, for US\$2.3 billion in cash
- Acted for Agnico Eagle Mines Limited in connection with its \$3.9-billion acquisition with Yamana Gold Inc. of Osisko Mining Corporation
- Acted for The Cadillac Fairview Corporation Limited in connection with its \$650-million purchase of the Hudson's Bay downtown Toronto flagship retail complex and the Simpson's Tower located at 401 Bay Street
- Acted for Square Inc., in connection with the expansion into Canada of its electronic payment service that allows users to accept credit card payments

Kim Brown

Partner

Vancouver

kbrown@mccarthy.ca

t. +1 604-643-5942

Awards & Rankings

Lexpert Rising Stars - 2019

Leading Lawyers Under 40

Recent Experience

- **Whitecap Resources and TORC Oil & Gas announce C\$900M business combination agreement**
February 25, 2021
- **Enbridge Inc. completes senior notes offering for US\$500 M**
February 19, 2021
- **Endeavour Mining closes acquisition of Teranga Gold Corporation for C\$2.44B**
February 10, 2021
- **Marimaca Copper prices C\$29 million overnight marketed equity financing**
December 02, 2020

Recent Insights

- **Key Takeaways from our ‘Spring Outlook: The Business Impact of the Federal Budget and Recent Geopolitical Events’ Panel Discussion**
May 06, 2021
- **2021 Canadian Federal Budget Commentary - Tax Initiatives**
April 20, 2021
- **2021 Canadian Federal Budget Commentary - Tax Initiatives**
April 20, 2021
- **Cameco: Supreme Court dismisses CRA Leave Application in Transfer Pricing Case**
February 19, 2021

Kim Brown

Partner

Vancouver

kbrown@mccarthy.ca

t. +1 604-643-5942

Events

- **Spring Outlook:- The Business Impact of the Federal Budget and Recent Geopolitical Events**
April 29, 2021
- **The Speech from the Throne: The Impact on your Business**
September 29, 2020
- **Recent Updates in Tax Law**
November 07, 2019