



# Patrick McCay

**Associé**

Toronto

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

t. +1 416-601-7908

## Admission au barreau

Ontario 2000

## Faculté de droit

University of Western Ontario

## Domaines de pratique

Droit fiscal

Planification fiscale

## Secteurs d'activité

Capital-investissement et investissements

Technologie

Groupe Caisses de retraite

## Marchés américains et internationaux

Marchés américains

*Disponible en Anglais seulement*

Patrick McCay is a partner in the Toronto office specializing in tax law. He creates value for clients by providing strategic and practical tax advice and provides planning to address complex transactions and structuring challenges.

Patrick has significant experience with M+A, corporate finance, capital markets, REITs, private equity transactions as well as domestic and cross-border reorganizations.

## REPRESENTATIVE EXPERIENCE

His recent experience includes:

- Acting for Centrica plc in its sale of Direct Energy, its North American energy supply, services and trading business, to NRG Energy Inc. for US\$3.625 billion
- Acting for NRStor C&I and its equity investors in connection with the sale of its equity interests to Blackstone Equity Partners
- Acting for a consortium including Greystone Managed Investments (TDAM) and IST3 Investment Foundation to acquire Alberta PowerLine for approximately C\$1.7 billion
- Acting for Rhône Capital in connection with the privatisation of HBC in a C\$1.11 billion transaction
- Acting for Brookfield Infrastructure and its consortium in the acquisition of Genesee & Wyoming Inc. for US\$8.4 billion
- Acting for Cortland Partners, LLC in its arrangement to acquire equity units of Pure Multi-Family REIT LP for US\$1.2 billion
- Acting for Echelon Financial Holdings Inc. in its sale of Echelon Insurance to CAA Club Group

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- Acting for City Capital Ventures in its acquisition of Redberry Group, one of the largest quick-service restaurant franchisees in North America with 111 Burger King restaurants and 23 Pizza Hut restaurants
- Acting for InstarAGF Asset Management, Partners Group and Kilmer Van Nostrand Co. Limited in the sale of their interests in the passenger terminal at Billy Bishop Toronto City Airport to institutional investors advised by JP Morgan Asset Management.
- Acting for Slate Canadian Real Estate Opportunity Fund I in the acquisition of an office, retail and industrial real estate portfolio from Cominar REIT for C\$1.14 billion
- Acting for Brookfield Infrastructure in the acquisition and privatization of Enercare Inc. for cash consideration and exchangeable partnership units valued at C\$4.3 billion
- Acting for Nexa Resources S.A. in its initial public offering on the Toronto Stock Exchange and NYSE
- Acting for Goreway Power Station in respect of a number of transactions in respect of its 875 MW natural gas-fired combined cycle power generation facility
- Acting for Leon's Furniture in its C\$700 million acquisition of The Brick (TSX) for cash and stock
- He regularly acts for various REITs including Summit II REIT, Slate Grocery REIT, Slate Office REIT in public offerings and other transactions

He is a former member of the executive of the tax section of the Ontario Bar Association. He is a member of the Canadian Tax Foundation, the International Fiscal Association and the American Bar Association tax section.

He has lectured in tax law at the University of Western Ontario. He speaks on tax matters for the Canadian Tax Foundation; the Ontario Bar Association; the American Bar Association; IFA and at other forums.

## Prix et distinctions

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## Chambers Global

Leading Lawyer: Tax - Canada

## Chambers Canada

Leading Lawyer: Tax

## The Canadian Legal Lexpert Directory

Leading Lawyer: Corporate Tax

## Mandats récents

- **Timbercreek Financial Corp. rétablit son programme de placement de titres au cours du marché pour un montant de 90 M\$ CA**  
12 mars 2024
- **NextEra Energy Capital Holdings Inc. émet ses premières obligations feuille d'érable pour un montant de 1 G\$ CA**  
7 mars 2024
- **British Columbia Investment Management Corporation réalise l'émission inaugurale d'un montant total en principal de 1,25 G\$ CA en billets de premier rang non garantis à 4,90 %**  
26 octobre 2023
- **Skyservice Aviation d'affaires annonce une entente d'acquisition de participation dans des terminaux de services aéronautiques de Fontainebleau Aviation**  
17 octobre 2023

## Publications récentes

- **Commentaire relatif au budget fédéral de 2023 – Mesures fiscales**  
31 mars 2023

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- **Analyse du budget fédéral 2021**

18 mai 2021

- **Commentaire relatif au budget fédéral de 2021 – Mesures fiscales**

23 avril 2021