



Brian Bloom
Partner

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Expertise
Tax

Bar Admissions
Ontario, 1998
Québec, 1992

Clients turn to Brian for his sophisticated planning skills and creative solutions for their critical taxation matters – in Canada and abroad.

Brian advises across a broad range of tax law, with particular emphasis on mergers and acquisitions, international tax planning and transfer pricing. He also advises high-net-worth individuals and families on trust and estate matters. He is regularly consulted for his expertise in structuring complex, major transactions, including on the first tax-deferred conversion of a mutual fund corporation into a REIT in Canada.

Brian applies his judgment and technical sophistication to serve public and private sector clients across a wide range of sectors, including biotechnology.

He brings a unique perspective and understanding of tax issues to our clients' matters. Before joining Davies, Brian was a senior tax policy officer in the Tax Legislation Division of the Department of Finance Canada and a senior rulings officer in the corporate reorganizations and international group of the Rulings Directorate of the Canada Revenue Agency.

REPRESENTATIVE WORK

Vance Street Capital LLC

Acted for Vance Street Capital, a Los Angeles private equity fund, in the sale of Terra Insights, a Vancouver-based geotechnical, structural and geospatial monitoring company, to Orica for cash consideration of C\$505 million.

RelationShop Inc.

Acted as Canadian counsel for RelationShop Inc. in its acquisition of all of the issued and outstanding shares of Mercatus Technologies, a leading provider of eCommerce solutions for regional grocers and independents.

Searchlight Pharma Inc.

Acting for the shareholders of Searchlight Pharma Inc., a top-growth Canadian specialty and innovative branded pharmaceutical company, in connection with the sale of their 100% interest to Apotex Inc., Canada's largest pharmaceutical company.

IOU Financial Inc.

Acted for IOU Financial Inc., a fintech company listed on the TSX-V, in its sale to 9494-3677 Québec Inc., a corporation created by a group composed of funds managed by Neuberger Berman, Palos Capital and Fintech Ventures, for an all-cash consideration.

BELLUS Health Inc.

Acted for BELLUS Health Inc. in its US\$2-billion sale to GSK plc, a British-based pharmaceutical company.

Haven Interactive Studios Inc.

Acted as Canadian counsel for Haven Entertainment Studios Inc., Montréal-

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based video game studio, in its sale to a wholly owned subsidiary of Sony Interactive Entertainment LLC.

Searchlight Pharma Inc.

Acted for Searchlight Pharma Inc., a Montréal-based specialty healthcare company, in its acquisition of ERFA Canada 2012 Inc., a distributor of niche pharmaceutical products across Canada that addresses underserved medical indications.

RST Instruments Ltd. and Measurand Instruments Inc.

Acted for Vance Street Capital LLC, a Los Angeles-based private equity firm, and its portfolio companies RST Instruments Ltd. and Measurand Instruments Inc., in their acquisition of 3v Geomatics Inc., a world leader in the use of radar satellite images to detect and measure ground and infrastructure displacement across large areas.

New Look Vision Group Inc.

Acted for New Look Vision Group Inc. in its \$800-million sale to NL1 AcquireCo Inc., an entity created by funds managed by FFL Partners, LLC, a San Francisco-based private equity firm, Caisse de dépôt et placement du Québec and the Dr. H. Doug Barnes Family.

Alstom S.A.

Acted as Canadian counsel to Alstom S.A. in its EUR4.4-billion strategic acquisition of Bombardier Transportation.

Equinox Virtual Clinic Corp.

Acted for Equinox Virtual Clinic Corp., a leading Canadian virtual care provider, in the sale of all of its issued and outstanding shares to Right-Health Inc., a subsidiary of TELUS Corporation and the owner and operator of the Akira virtual care platform.

Hypertec Infrastructures Inc.

Acted as lead tax counsel for Hypertec Infrastructures Inc. in the sale of its data center and colocation services business to Vantage Data Centers, one of the world's leading hyperscale data center providers.

Canopy Growth Corporation

Acted for Canopy Growth Corporation in its acquisition of a majority stake in BioSteel Sports Nutrition Inc., a leading producer of sports nutrition products.

Honeywell Venture Capital LLC

Acted for Honeywell Venture Capital LLC, one of the lead investors in a \$25-million series B funding round by Attabotics, a robotics supply chain company based in Calgary.

Vance Street Capital LLC

Acted for Vance Street Capital LLC, a Los Angeles-based private equity firm, and its portfolio company R.S.T Instruments in the acquisition of Measurand Group, a leading designer and manufacturer of geotechnical instrumentation based in Fredericton, New Brunswick.

Minority Stockholder

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Acted for a minority stockholder of a private company in a buyout of the majority stockholder of that company by way of a cross-border acquisition of all the assets of that company through both equity and debt financing from a private equity firm and an institutional lender.

JAM Industries Ltd.

Acted for the shareholders of JAM Industries Ltd. in the sale of its majority interest to DCC Technology Holdings Canada Inc., a subsidiary of DCC plc.

Mierins Automotive Group

Acted as tax counsel for Mierins Automotive Group in the sale of 10 automotive dealerships operating in Ottawa, Kingston and Brockville.

S.A. Jarislowsky Investments Inc.

Acted for Stephen A. Jarislowsky in the \$1 billion sale of Jarislowsky Fraser Limited, a leading independent investment firm, to Scotiabank.

Airbus SE

Acted as co-counsel to Airbus SE, a European leader providing tanker, combat and transport aircraft, as well as a global leader in aeronautic, space and related services, in its divestiture of Vector Aerospace Holding SAS to StandardAero Aviation Holdings, Inc.

BELLUS Health Inc.

Acted for BELLUS Health Inc. in connection with the sale of its wholly owned subsidiary, Thallion Pharmaceuticals Inc., to Taro Pharmaceuticals Inc., including all the rights to the drug candidate ShigamabT.

International Financial Institution

Advised an international banking and financial group on tax matters related to reporting of foreign accounts.

Investment Fund

Advised an investment fund on tax matters relating to international investors.

Media Experts M.H.S. Inc.

Acted for the shareholders of Media Experts M.H.S. Inc. in connection with a sale of a majority interest to Interpublic Group of Companies Canada, Inc.

Locemia Solutions ULC

Acted for Locemia Solutions ULC in connection with the acquisition by Eli Lilly and Company of substantially all of Locemia's assets associated with the research and commercialization of the first needle-free rescue treatment of severe hypoglycemia.

Zoom Media Group Inc.

Acted for Zoom Media Group Inc. in the sale of its non-fitness indoor advertising business (consisting of campus, fashion, business, medical and golf networks) to Newad Media Inc. and in the acquisition of Newad Media Inc.'s fitness indoor advertising business.

Vision 7 International ULC

Acted for Vision 7 International ULC, a fully integrated marketing

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communications company, whose two major brands include Canadian marketing communication agency leader Cossette and the international PR firm Citizen Relations, in connection with its acquisition by BlueFocus Communication Group Co., Ltd., the No. 1 integrated communication and marketing services group in China.

New Look Eyewear Inc.

Acted for New Look Vision Group Inc. in connection with its acquisition of substantially all the assets of Optic Direct Inc., doing business in Québec as Greiche & Scaff, for a purchase price of \$17.75 million, and its financing arrangements to finance such acquisition, including a \$10 million increase of its senior secured debt facility with its bank syndicate to \$53 million, and a bought deal private placement of 500,000 subscription receipts at a price of \$20.00 per receipt with a syndicate of Canadian investment firms led by GMP Securities L.P.

Newforma, Inc.

Acted for Newforma, Inc. and Newforma Canada ULC, a project information management (PIM) software company transforming building and infrastructure project delivery based in Manchester, New Hampshire, in connection with its acquisition of all the assets of Smart-Use Softwares Inc., the Montréal developer of an innovative, touch-friendly mobile platform for construction project collaboration.

TransMontaigne Inc.

Acted as Canadian counsel to TransMontaigne Inc., a US oil pipeline and terminal company, in connection with the sale of Canterm Canadian Terminals Inc., a company with two distribution terminals for the storage and handling of refined products in Montréal and Québec City, to Royal Vopak, the world's largest independent liquid bulk tank storage service by capacity.

Paladin Labs Inc.

Acted for Paladin Labs Inc. in connection with its acquisition by Endo Health Solutions Inc. in a stock and cash transaction valued at approximately \$3 billion.

Plazacorp Retail Properties Ltd.

Acted for Plazacorp Retail Properties Ltd. in connection with its tax-deferred conversion from a mutual fund corporation into a real estate investment trust, and its internal reorganization to simplify its structure.

New Look Eyewear Inc.

Acted for New Look Vision Group Inc. in connection with its acquisition of all the assets and business of Vogue Optical Inc. New Look financed the acquisition through new credit facilities and the private placement of subscription receipts.

Shareholders of MIP Inc. and M.I.P. Global Inc.

Acted for the shareholders of MIP Inc. in connection with the sale to Banyan Capital Partners of a majority interest in MIP Inc., a manufacturer and distributor of textile and related products for the health care industry in North America, Europe, South America, Australia and Asia. In addition to its Canadian operations, the acquired business of MIP includes subsidiaries in Germany, the UK, China and Peru.

Plazacorp Retail Properties Ltd.

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Acted for Plazacorp Retail Properties Ltd. in its negotiated takeover bid of KEYreit for approximately \$119 million and graduation from the TSX Venture Exchange to the Toronto Stock Exchange. Plazacorp's bid for KEYreit defeated an unsolicited takeover bid for KEYreit by Huntingdon Capital Corp.

Air Canada

Acted as Canadian tax counsel for Air Canada in structuring the first Canadian Enhanced Equipment Trust Certificate (EETC) financing, permitting Air Canada to efficiently finance the acquisition of aircraft valued at over \$900 million.

Caisse de dépôt et placement du Québec

Acted for Caisse de dépôt et placement du Québec in connection with the \$1.5-billion partial sale of its holdings in Québecor Média to Québecor Média and Québecor Inc.

Kaycan, Ltd.

Acted for Kaycan, Ltd. in connection with its agreement with Pfeiderer Canada Inc. to buy Uniboard Canada Inc. with its North American Particleboard, MDF, thermally fused melamine and laminate flooring facilities.

Pharmascience Inc.

Acted for Pharmascience Inc. in connection with its \$17.25-million investment in its strategic partnership with BELLUS Health Inc.

Cominar Real Estate Investment Trust

Acted for Cominar Real Estate Investment Trust in connection with its unsolicited takeover bid for Canmarc Real Estate Investment Trust, valued at approximately \$904 million.

BELLUS Health Inc.

Acted for BELLUS Health Inc. in connection with the sale of its wholly owned subsidiary, Ovos Natural Health Inc., and with respect to a Canadian license and supply agreement relating to Bellus Health's Vivimind product.

Atrion International, Inc.

Acted for Atrion International Inc., a leading global provider of product compliance data and software solutions, in connection with the acquisition of Atrion by a subsidiary of IHS Inc.

Zoom Media Group Inc.

Acted for Zoom Media Group Inc., the world's largest digital fitness media company, in connection with its acquisition of Sports Display, Inc.

Mill Road Capital, L.P.

Acted for U.S.-based private equity firm Mill Road Capital, L.P. in its successful "white knight" bid for Cossette Inc. for approximately \$134 million.

BELLUS Health Inc.

Acted for BELLUS Health Inc. with respect to a rights offering, resulting in the issuance of 52,363,419 common shares for aggregate proceeds of \$9.7 million.

Cominar Real Estate Investment Trust

Acted for Cominar Real Estate Investment Trust in its initial \$57.5-million bought

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deal public offering of trust units.

Prinoth SpA

Acted for Prinoth SpA, a member of the Leitner Technologies Group, in its acquisition of the Camoplast Inc. Track Machine Group, a leading manufacturer of snow groomers and other utility vehicles.

Vitus Investments III Private Limited

Acted for Vitus Investments III Private Limited in connection with the sale of its interest in Virochem Pharma Inc.

Adaltis Inc.

Acted for Adaltis Inc. in its \$20-million private placement of 10% secured convertible notes due 2013.

Time Inc.

Acted as Canadian counsel for Time Inc. in its acquisition of QSP, Inc., in the United States, and Quality Service Products Inc., in Canada, from The Readers Digest Association Inc. in a transaction valued at US\$110 million.

RECOGNITIONS

Chambers Global: The World's Leading Lawyers for Business—Tax

Chambers Canada: Canada's Leading Lawyers for Business—Tax

Tax Directors Handbook—Tax

The Legal 500 Canada—Tax (Leading Individual)

Lexpert Special Edition: Finance and M&A

Lexpert Guide to US/Canada Cross-Border Lawyers in Canada—Tax

The Canadian Legal Lexpert Directory—Corporate Tax; Estate and Personal Tax Planning: Estate and Tax Planning

The Best Lawyers in Canada—Tax Law; Trusts and Estates (Lawyer of the Year 2018 and 2024, Montréal)

Who's Who Legal: Corporate Tax—Advisory; Who's Who Legal: Canada—Corporate Tax

Expert Guides—Transfer Pricing

INSIGHTS

Government of Canada Releases Package of Proposed Domestic and International Tax Legislation
Aug. 16, 2023

The CRA's New Power to Compel Oral Interviews
Jan. 17, 2023

CRA's Audit Powers Have Limits: Challenging Excessive Requests for Information

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June 25, 2019

The CRA Cannot Compel Oral Interviews During an Audit
Apr. 10, 2019

2019 Federal Budget: Tax Highlights
Mar. 19, 2019

2018 Federal Budget: Tax Highlights
Feb. 27, 2018

Canadian and U.S. Tax Laws: A Review of 2016 and a Look Ahead to 2017
Jan. 13, 2017

Repeal of the Eligible Capital Property Regime: A Final Window of Opportunity for
Canadian Business Owners
Apr. 01, 2016

2016 Federal Budget: Tax Highlights
Mar. 22, 2016

Canadian and U.S. Tax Laws: A Review of 2015 and a Look Ahead to 2016
Jan. 20, 2016

EDUCATION

McGill University, BCL/LLB, 1991
Université de Montréal, BSc, 1987

PROFESSIONAL AFFILIATIONS

Canadian Tax Foundation
International Fiscal Association
Lord Reading Law Society

COMMUNITY INVOLVEMENT

Canadian Tax Foundation, Board of Governors, former governor