



## **Marie-Emmanuelle Vaillancourt**

Partner

**Office**  
Montréal

**Tel**  
514.841.6543

**Email**  
mevaillancourt@dwpv.com

**Expertise**  
Tax  
Private Client

**Bar Admissions**  
Québec, 1999

Marie-Emmanuelle works closely with clients, primarily in Canada and the U.S., on all aspects of their domestic and international tax planning. She provides clear and knowledgeable advice and a business-oriented approach to their tax matters.

She advises clients on tax matters across a broad range of critical business activities, including corporate reorganizations, mergers and acquisitions, real estate transactions, financings and restructurings. Marie-Emmanuelle's clients – public and private companies and their shareholders, as well as pension and investment funds – can rely on her ability to see the big picture and facilitate transactions involving complex tax issues.

Marie-Emmanuelle has significant expertise in advising high-net-worth clients on their estate tax planning and trust matters.

Marie-Emmanuelle is a member of the firm's Student/Stagiaire Recruitment and Talent Management committees and coordinates the Tax practice in our Montréal office.

## **REPRESENTATIVE WORK**

### **Ember Infrastructure Management, LP**

Acted for funds managed by Ember Infrastructure Management, LP, a New York-based private equity firm, in its \$395-million acquisition of H2O Innovation Inc., a TSX-listed company, by way of statutory plan of arrangement under the *Canada Business Corporations Act*, and the associated rollover of shares by Investissement Québec, Caisse de dépôt et placement du Québec and management.

### **LKQ Corporation**

Acted as Canadian counsel to LKQ Corporation in its C\$2.8-billion acquisition of Uni-Select Inc.

### **The Canada Life Assurance Company**

Acted for The Canada Life Assurance Company in the establishment of credit facilities to finance the operations of Intragas Limited Partnership.

### **MacKinnon, Bennett & Co.**

Acted for MacKinnon, Bennett & Co. in the sale of its C\$52-million stake in Miovision, a leading provider of intelligent transportation solutions, to TELUS Ventures.

### **MacKinnon, Bennett & Co. and Idealist Capital**

Acted for co-investors MacKinnon, Bennett & Co. and Idealist Capital in their growth capital equity investment in XNRGY Climate Systems, a leader in the design and manufacturing of energy efficient commercial HVAC systems.

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### **Alimentation Couche-Tard Inc.**

Acted for Alimentation Couche-Tard Inc. both in its acquisition of Cape D'Or Holdings Limited and Barrington Terminals Limited, which operate an independent convenience store and fuel network in Atlantic Canada under the Esso, Wilsons Gas Stops and Go! Store brands, and in connection with obtaining the Canadian Competition Bureau's approval for the transaction. Also acted for Alimentation Couche-Tard Inc. in the divestiture of 52 retail and fuel locations to Harnois Énergies.

### **Foodtastic Inc.**

Acted as tax counsel to Foodtastic Inc., a leading franchisor of restaurant brands in Canada, in its C\$74.4-million acquisition of Freshii Inc.

### **TotalEnergies EP Canada Ltd.**

Acted for TotalEnergies EP Canada Ltd., a subsidiary of TotalEnergies SE, in connection with its acquisition of an additional 6.65% working interest in the Fort Hills oils sands project located approximately 90 km north of Fort McMurray, Alberta.

### **MacKinnon, Bennett & Co.**

Acted for MacKinnon, Bennett & Co. in connection with the C\$32-million merger of its portfolio company Bird Canada Inc. with Bird Global, Inc.

### **Trinity Industries, Inc.**

Acted for Trinity Industries, Inc., in its acquisition of Holden America, a manufacturer of market-leading multilevel vehicle securement and protection systems, gravity-outlet gates and gate accessories for freight rail in North America, for an initial purchase price of US\$70 million and an additional minimum of US\$5 million per year for the next two years

## RECOGNITIONS

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

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

*Lexpert Special Edition: Finance and M&A*

*The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada—Corporate Tax*

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

*The Canadian Legal Lexpert Directory—Corporate Tax (Most Frequently Recommended); Estate and Personal Tax Planning: Estate and Tax Planning; Investment Funds and Asset Management: Investment Funds – Tax; Private Equity*

*The Best Lawyers in Canada—Charities/Non-Profit Law; Mergers and Acquisitions Law; Tax Law (Lawyer of the Year 2023, Montréal); Trusts and Estates*

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

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## INSIGHTS

Canadian Tax Foundation, 75th Annual Tax Conference, “Taxable Canadian Property”; Montréal, QC  
Nov. 28, 2023

Doing Business in Canada 2023, contributor  
Nov. 14, 2023

An Avoidable Threat to the Protection of Solicitor-Client Privilege, co-author  
Sept. 01, 2023

International Fiscal Association, 2023 IFA Canada International Tax Conference, “Reporting/Disclosure Requirements”; Calgary, AB  
May 17, 2023

Federal Budget 2023 – Major Changes for Business and High Net Worth Individuals  
Mar. 28, 2023

Canadian Tax Foundation, 74th Annual Tax Conference, “CRA Roundtable Discussion”; Nov. 27-29  
Nov. 29, 2022

Federal Budget 2022: Tax Highlights  
Apr. 08, 2022

Association de planification fiscale et financière, Annual Conference 2021, “Planifications rattachées à l’article 80 LIR”; Webcast  
Oct. 08, 2021

Parliament Votes to Facilitate Intergenerational Business Transfers  
July 23, 2021

Canadian Tax Foundation, Tax Seminar 2021, “Acquisition Structuring and Related Tax Issues in Other Liquidity Events”; webcast  
July 07, 2021

## EDUCATION

Canadian Institute of Chartered Accountants, In-Depth Tax Course & Advanced International Tax, Levels I & II  
Université de Sherbrooke, MA (Taxes), 1998  
Université Laval, LLB (Carswell Prize), 1996

## PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière  
Canadian Tax Foundation  
International Fiscal Association  
Women Presidents’ Organization, Montréal Chapter II

## BOARD MEMBERSHIPS

Canadian Tax Foundation, Board of Governors and Executive Committee member

# DAVIES

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## **TEACHING ENGAGEMENTS**

Marie-Emmanuelle has been an assistant tax lecturer at the McGill University Faculty of Law and a guest lecturer at the John Molson School of Business at Concordia University, where she taught international taxation to MBA students.