



Jennifer Lee
Partner

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Expertise
Tax

Bar Admissions
New York, 2011

Clients rely on Jennifer's strategic and practical advice to optimize their tax structure in cross-border and domestic transactions.

Jennifer focuses on U.S. federal income tax treatment of cross-border and domestic transactions and multinational corporations. She represents foreign pension funds and governmental entities with investments in hedge funds, private equity funds, infrastructure funds, digital asset funds and other private investment vehicles. Jennifer advises public and private acquirers and targets in cross-border and domestic investments, joint ventures, mergers and acquisitions. She also has extensive experience with emerging and high-growth companies in connection with investments by U.S. investors and fund sponsors regarding fund formation matters.

U.S. non-profit and tax-exempt entities benefit from Jennifer's experienced counsel on formation, securing of tax exemption, governance and operation.

Before joining Davies, Jennifer practised at the New York office of a leading Canadian law firm.

REPRESENTATIVE WORK

Plusgrade Inc.

Acted for Plusgrade in connection with General Atlantic's strategic investment in the ancillary revenue powerhouse. The investment represents a monumental transaction for the global travel tech sector.

Ironbridge Equity Partners Management Limited

Acted for funds affiliated with Ironbridge Equity Partners Management Limited in the acquisition and related financing of Gardner Glass Products, Inc., a North Carolina-based company that manufactures and distributes tempered, mirrored, backpainted, and laminated glass products.

ArcTern Partners Inc.

Acted for ArcTern Ventures in the formation of its third flagship fund, ArcTern Ventures Fund III, a US\$335 million venture capital fund focused on climate technology companies around the world.

Fortis Inc.

Acted for Fortis Inc. in establishing its at-the-market public offering of up to C\$500-million of common shares, which may be sold through the Toronto Stock Exchange, the New York Stock Exchange or on any other marketplace in Canada or the United States on which the common shares are traded.

Sprott Inc.

Acted for Sprott Inc. in the formation of Sprott Private Resource Streaming and Royalty Annex Fund, a US\$310-million annex fund that invests alongside Sprott's first streaming fund, which brings the combined total assets under management of Sprott Resource Streaming and Royalty Corp. in both funds to US\$1.1 billion.

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Copper Mountain Mining Corporation

Acted for Copper Mountain Mining Corporation in its US\$439-million all-share acquisition by Hudbay Minerals Inc. by way of a court approved plan of arrangement.

Fengate Asset Management Ltd.

Acted for Fengate Asset Management Ltd. in the sale of a 75% interest in the 40 MW Grand Valley III wind project in Ontario to Axiom Infrastructure.

Alaris Equity Partners

Acted for Alaris Equity Partners, in its US\$546-million investment with Brookfield Special Investments, in Body Contour Centers LLC.

Cornerstone Capital Resources Inc.

Acted for Cornerstone Capital Resources Inc. in its merger with SolGold plc under a court-approved plan of arrangement, consolidating ownership of the Cascabel project in northern Ecuador.

Fulcrum Capital Partners

Acted for Fulcrum Capital Partners in the merger of its portfolio company, Accucam Machining, with EQI Ltd., a portfolio company of Atlas Holdings, to create a leading global supply chain solution for metal products.

INSIGHTS

Practicing Law Institute, PLI's International Tax Issues 2024, "Inbound Planning and Developments"; New York
Jan. 30, 2024

Canadian Tax Foundation, 75th Annual Tax Conference, "Limitation of Benefits (LOB)"; Montréal, QC
Nov. 27, 2023

US Corporate AMT: Inbound Investors Beware of Aggregation Rules, co-author
Nov. 15, 2023

Pension Investment Association of Canada, PIAC 2023 Tax Conference, "U.S. Tax Update for Canadian Pension Funds: What's new and what to look out for?"; Montréal, QC
Nov. 03, 2023

Moderator, International Fiscal Association, 2023 IFA Annual Conference, "Confounding and Unavoidable: Withholding Tax and Other Inbound Topics"; Chicago, IL
Apr. 28, 2023

Federal Courts Weigh in on the FBAR: Providing Relief from Outrageous Penalties
Mar. 22, 2023

U.S. Tax Laws: A Review of 2022 and a Look Ahead to 2023
Feb. 21, 2023

Practising Law Institute, International Tax Issues 2023, "Planning & Developments"; New York, NY

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Jan. 31, 2023

Upcoming Proposed Regulatory Changes to Stock Buyback Excise Tax

Dec. 29, 2022

U.S. Climate Change and Healthcare Bill Moves Democrats' Tax Policy Forward

Aug. 18, 2022

EDUCATION

Columbia University, JD (Harlan Fiske Stone Scholar and James Kent Scholar),
2010

Rice University, BA (magna cum laude), 2006