DAVIES



Andrew Ellis
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Expertise
Tax

Bar Admissions
Ontario, 2013

“Andrew is a practical practitioner, with deep expertise and is very easy to work with.”

– Client, *Chambers Canada*

Andrew advises Canadian and international clients on the tax aspects of cross-border and domestic mergers and acquisitions, investments, financings and reorganizations, identifying and resolving critical tax aspects of their deals. Clients from diverse industry sectors – including technology, telecommunications, pharmaceuticals, construction, real estate, energy, pulp and paper and manufacturing – value Andrew for his practical counsel and business acumen. They describe him as, “a very strong advocate” who “provides outstanding and timely advice.” (*Chambers Canada*)

Andrew is a member of the firm’s Finance Committee and teaches the tax component of the Advanced Business Law Workshop on mergers and acquisitions at Osgoode Hall Law School.

Representative Work

Roxmore Resources Inc.
Acting for **Roxmore Resources Inc.** on its C$712-million sale to SSR Mining Inc. by way of a court-approved plan of arrangement, for consideration of cash and shares of a newly-formed spin-out entity that will hold Roxmore’s exploration properties.

Aecon Group Inc.
Acted for **Aecon Group Inc.** in its $320-million acquisition of the convertible preferred equity investment in Aecon Utilities Group Inc. held by funds managed by the Power Opportunities strategy of Oaktree Capital Management, L.P.

OMERS Life Sciences
Acting for **OMERS Life Sciences** on the tax aspects of its US$350-million non-recourse royalty financing supporting Zymeworks Inc.’s approximately US$929-million acquisition of Theravance Biopharma, Inc.

SunOpta Inc.
Acting for **SunOpta Inc.**, a provider of supply chain solutions for beverages, broths and snacks, in its US$1.1-billion all-cash sale to Refresco, a global independent beverage solutions provider majority owned by KKR, by way of a court-approved plan of arrangement under the *Canada Business Corporations Act*.

Haveli Investments
Acting as Canadian counsel to funds managed by **Haveli Investments** in its cross-border acquisition of Budge Studios Inc., a leading Canadian developer of mobile games for kids and families.

Basalt Infrastructure Partners
Acted for **Basalt Infrastructure Partners LLC** on the acquisition by funds advised by Basalt of Go Lime Group Inc. and the concurrent acquisition of substantially all the assets of the Crown Crest Group of Companies (Simply Green), the latter completed via a court supervised sale process under the *Companies’ Creditors Arrangement Act* .

Fortis Inc.
Acted for **Fortis Inc.** in its disposition to The Government of Belize of its interests in

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Fortis Belize Limited, an operator of three major hydroelectric facilities in Belize, and Belize Electricity Limited, a primary electricity distributor in Belize.

Le Carrefour Laval Rec Inc.

Acted for **Le Carrefour Laval Rec Inc.**, a Cadillac Fairview entity, in its C$525-million offering of first mortgage Series A bonds.

Atlas Holdings LLC

Acted for **Atlas Holdings LLC** in its acquisition of EVRAZ North America, a producer of steel in the United States and Canada.

Beanfield Technologies Inc.

Acted for **Beanfield Technologies Inc.** and its subsidiaries in connection with the securitization of certain fibre network asset and related customer contracts through the private placement of C$565-million of secured fibre network funding notes.

Robinhood Markets Inc.

Acted for **Robinhood Markets Inc.** in its C$250-million acquisition of WonderFi Technologies Inc., a Canadian fintech company that operates one of the largest registered crypto asset trading platforms in Canada.

Hydrostor Inc.

Acted for **Hydrostor Inc.**, a leading developer and operator of long duration energy storage systems, in securing a US$150 million convertible note financing commitment from Canada Growth Fund Inc. ("CGF"), Goldman Sachs Alternatives, and Canada Pension Plan Investment Board and an additional US$50 million convertible development expenditure loan facility from CGF.

McKesson Corporation

Acted for **McKesson Corporation** in the sale of its Rexall and Well.ca businesses in Canada to Birch Hill Equity Partners.

Birch Hill Equity Partners

Acted for **Birch Hill Equity Partners** in its sale of CCM Hockey, a leading designer, manufacturer and marketer of hockey equipment, accessories, figure skates and apparel.

RAVL Inc.

Acted for the shareholders of **RAVL Inc.**, a provider of advisory and engineering services for the financial services industry, in connection with the sale of 50% of its outstanding shares to MML Capital Partners.

Hellman & Friedman

Acted as Canadian counsel to Hellman & Friedman-backed **AutoScout24**, a European online automotive marketplace, in its acquisition of TRADER Corporation, a Canadian online marketplace also offering dealership and OEM software and lender services for the automotive sector, from Thoma Bravo.

OMERS Life Sciences

Acted for **OMERS Life Sciences** in its US$304.7-million acquisition of 100% of Esperion’s royalty entitlement (subject to a cap) on net sales of bempedoic acid products in Europe by Daiichi Sankyo Europe.

Sixty North Unity

Acting for **Sixty North Unity**, a consortium of Indigenous communities from the

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Yukon, the Northwest Territories and Nunavut, in connection with its proposed acquisition of Northwestel from Bell Canada for approximately C$1 billion, which would make Northwestel the largest indigenous-owned telecommunications company in the world.

Tegus, Inc.
Acted as Canadian counsel to **Tegus**, a leading research platform for investors, on its US$930-million sale to AlphaSense, the leading market intelligence and search platform.

Aecon Group Inc.
Acted for **Aecon Group Inc.** in the C$150-million strategic preferred equity investment in Aecon Utilities Group Inc. by funds managed by the Power Opportunities strategy of Oaktree Capital Management, L.P.

Aecon Group Inc.
Acted for **Aecon Group Inc.** in its acquisition of Bodell Construction Company, an industrial construction company headquartered in Salt Lake City, Utah.

Atlas Holdings, LLC
Acted for **Atlas Holdings** in its US$120-million acquisition of West Fraser Timber Co. Ltd.'s Quesnel River pulp mill in British Columbia and Slave Lake pulp mill in Alberta.

Atlas Holdings LLC
Acted for **Atlas Holdings LLC** in its acquisition of Resolute FP Canada Inc.'s pulp, newsprint, and directory paper mill operations in Thunder Bay, Ontario.

OMERS Administrative Corporation
Acting for **OMERS Administration Corporation** in its US$200-million acquisition of 54.5% stake of global royalties on MAVYRET, from Enanta Pharmaceuticals, Inc.

OMERS Capital Markets
Acted for **OMERS Capital Markets** in its US$500-million acquisition of 30% of Ultragenyx Pharmaceutical Inc.'s royalty interest from Kyowa Kirin Co., Ltd. on the future sales of Crysvita (burosumab) in the United States and Canada.

Aecon Group Inc.
Acted for **Aecon Group Inc.** in the sale of its Aecon Transportation East roadbuilding, aggregates and materials business in Ontario to Green Infrastructure Partners Inc. for C$235 million in cash.

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 Axium Infrastructure.

Tegus
Acted for **Tegus**, a leading research platform for investors, with its acquisition of Canalyst, a provider of data and analytics on listed companies.

Shaw Communications Inc.
Acted for **Shaw Communications Inc.** in the acquisition by Rogers Communications Inc. of all of Shaw's issued and outstanding Class A and Class B shares in a transaction valued at approximately C$26 billion, including debt, representing a significant premium for Shaw's shareholders. This deal won M&A Deal of the Year at the 2024 Canadian Law Awards.

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Generac Holdings Inc.

Acted as Canadian counsel to **Generac Holdings Inc.**, a leading energy technology company, in its US$770-million acquisition of ecobee Inc., a leader in sustainable smart home solutions.

Generac Power Systems, Inc.

Acted for **Generac Power Systems, Inc.** in its purchase of Powerplay Battery Energy Storage Systems, a division of SunGrid Solutions Inc.

Hydrostor Inc.

Acted for **Hydrostor Inc.**, a developer of Advanced Compressed Air Energy Storage (A-CAES) projects, in securing a US$250-million preferred equity financing commitment from Goldman Sachs Asset Management - one of the largest investments in the emerging long-duration energy storage sector.

Lakeside Book Company

Acted for **Lakeside Book Company**, a portfolio company of Atlas Holdings, in its acquisition of Marquis Books.

AutoCanada Inc.

Acted for AutoCanada Inc. in its C$100-million substantial issuer bid by “modified Dutch auction” pursuant to which AutoCanada repurchased C$32.5 million of its common shares.

Beanfield Metroconnect

Acted for **Beanfield Metroconnect**, a portfolio company of DigitalBridge, in securing a strategic equity investment from OMERS Infrastructure.

Nova Metrix LLC

Acted for **Nova Metrix LLC** in the sale of its subsidiary, FISO Technologies Inc., to Resonetics LLC, a portfolio company of GTCR.

SEMAFO Inc.

Acted as counsel to **SEMAFO Inc.** in its US$2.1-billion business combination with Endeavour Mining Corporation by way of plan of arrangement under the *Business Corporations Act* (Québec).

McKesson Corporation

Acted for **McKesson Corporation**, a leading international healthcare services and information technology company, in connection with its $3-billion acquisition of Rexall and Rexall Pharma Plus, which operate approximately 470 pharmacies in Canada, from Katz Group, one of Canada's largest privately owned enterprises.

Toromont Industries Ltd.

Acted for **Toromont Industries Ltd.** in its acquisition of Hewitt Equipment in a $1-billion transaction that expands Toromont's Caterpillar dealership into Québec, Western Labrador and the Maritimes, and strengthens its expertise in the mining, construction, power systems and forestry sectors.

FCF Co. Ltd.

Acted as Canadian counsel for **FCF Co., Ltd.** in its US$928-million acquisition of all the assets of Clover Leaf Foods and Bumble Bee Foods, North America's largest branded shelf-stable seafood companies, under a sale proceeding conducted under the *Companies' Creditors Arrangement Act* and the U.S. Bankruptcy Code.

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Google LLC
Acted for **Google LLC** in its acquisition of North Inc., a pioneer in human computer interfaces and smart glasses.

DigitalBridge
Acted for **DigitalBridge**, the global digital infrastructure investment platform of Colony Capital, Inc., in connection with the sale of the Canadian data centres and the associated colocation business of one of its portfolio companies, Aptum Technologies, to eStruxture Data Centers Inc.

Bentall Kennedy (Canada) Limited Partner
Acted for the **Bentall Kennedy Group**, a premier real estate investment management firm operating in Canada and the United States, in its acquisition by Sun Life Financial Inc. for a purchase price of $560 million.

Shaw Communications Inc.
Acted for **Shaw Communications Inc.** in connection with its sale of Shaw Media Inc. to Corus Entertainment Inc. for $2.65 billion. Shaw Media is the owner of the Global Television Network and 19 specialty channels including HGTV Canada, Food Network Canada and Showcase. Davies acted for Shaw in 2010 on the purchase of these assets from CanWest Global Communications for $2 billion. The proceeds from this sale were used to finance Shaw's acquisition of WIND Mobile for $1.6 billion. Davies acted for WIND Mobile.

Special Committee of RIV Capital Inc. (formerly Canopy Rivers Inc.)
Acted as counsel to the special committee of **RIV Capital Inc. (formerly Canopy Rivers Inc.)**, a venture capital firm specializing in cannabis, in its plan of arrangement with Canopy Growth Corporation, involving the collapse of its dual-class share structure and the transfer of three of its portfolio assets for a total transaction value of approximately $297 million.

Temasek
Acted for **Temasek**, as lead investor, in the US$75-million Series D equity financing of Svante Inc., a British Columbia-based large-scale carbon capture technology provider.

Square, Inc.
Acted as Canadian counsel to **Square, Inc.** in its acquisition of Dessa, a Toronto-based company building machine learning applications that address significant real-world challenges for all types of businesses.

DigitalBridge
Acted for **DigitalBridge** in its acquisition (and related bank financing) of Beanfield Metroconnect, an independent bandwidth infrastructure provider serving the enterprise, carrier and multi-dwelling unit markets in Toronto and Montréal over its owned fibre network.

McCain Foods Limited
Acted for **McCain Foods Limited** in its $70-million acquisition of Hillspring Farms Ltd., a Canadian farmer of potatoes, through a quick-flip sale in a receivership.

McKesson Corporation
Acting for **McKesson Corporation** in the sale of ClaimSecure Inc., an industry-leading healthcare management firm, to The Canada Life Assurance

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Company, a subsidiary of Great-West Lifeco Inc.

Rexall Pharmacy Group

Acted for **Rexall Pharmacy Group** in the sale of its Ontario and northern Alberta long-term care pharmacy business to CareRx Corporation, Canada's leading provider of pharmacy services to seniors and other congregate care communities.

Consolidated Bottle Corporation

Acted as tax counsel for **Consolidated Bottle Corporation**, a leading Canadian-based packaging supplier, and its shareholders in its acquisition by Berlin Packaging, the world's largest hybrid packaging supplier.

Apotex Inc.

Acted as lead transaction and tax counsel to **Apotex Inc.** and **ApoPharma USA Inc.** on the sale of the ApoPharma business, including the global rights to Deferiprone, an iron chelator used to treat iron overload conditions resulting from blood transfusions, to Chiesi Farmaceutici S.p.A.

Apotex International Inc.

Acted as tax counsel to **Apotex International Inc.** in the merger of its Australian and New Zealand generic pharmaceutical and over-the-counter operations with Arrow Pharmaceuticals, the Australian operating business of Strides Ltd., creating Australia's largest generic pharmaceutical and private label OTC business, Arrotex Australia Group.

Apotex Holdings Inc.

Acted as tax counsel to **Apotex Holdings Inc.** in connection with the sale of Accucaps Industries Limited, a developer and manufacturer of over-the-counter pharmaceutical softgels, to Catalent Pharma Solutions.

McKesson Canada

Acted for **McKesson Canada** in its acquisition of Well.ca, an online retailer of health, wellness, baby and beauty products.

Arcline Investment Management

Acted as Canadian counsel to **Arcline Investment Management** in its acquisition of International Water-Guard, a leading provider and servicer of proprietary potable water systems and components for use in business and commercial jet applications.

RIV Capital Inc. (formerly Canopy Rivers Inc.)

Acted for **RIV Capital Inc.** (formerly Canopy Rivers Inc.), a venture capital firm specializing in cannabis, in the sale of its indirect equity interest in Canapar Corp., a manufacturer and processor of active compounds used in wellness products, to RAMM Pharma Corp.

Forest Resources LLC

Acted for **Atlas Holdings LLC** and **Forest Resources LLC** in connection with the sale of their Canadian operations, consisting of CanAmPac, Boehmer Box, and Strathcona Paper, to Rosmar Litho, a subsidiary of PaperWorks.

ARM Energy Holdings, LLC

Acted for **ARM Energy Holdings, LLC**, in its acquisition of Boomerang Energy Marketing, a leading Calgary-based energy marketing firm.

Schlumberger Limited

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Acted for **Schlumberger Limited** in connection with its $205-million purchase of the XSR Coiled Tubing Services division of Xtreme Drilling and Coil Services Corp.

First Quality Enterprises, Inc.

Acted as Canadian counsel to **First Quality Enterprises, Inc.**, and its affiliates in connection with the acquisition of Fempro I Inc. and related companies.

Viking Air Limited

Acted for **Viking Air Limited** in connection with its acquisition of the worldwide amphibious aircraft (CL-415 waterbomber) program from Bombardier, including the Type Certificates (manufacturing rights) for all variants of the waterbomber aircraft, and the after-market product support business.

WESCO International Inc.

Acted for **WESCO International Inc.** in the sale of its legacy WESCO Utility business in Canada to Rexel Canada, a wholly owned subsidiary of France's Rexel Group.

Ironbridge Equity Partners

Acted for **Ironbridge Equity Partners** in connection with its investment in Thermogenics Inc., an industrial manufacturer of coil-tube steam, hot-water boilers and related equipment.

Ironbridge Equity Partners

Acted for **Ironbridge Equity Partners** in connection with its investment in Alliance Corporation, a distributor and manufacturer of products and solutions for North American wireless, broadband, broadcast and wireline networks.

The Sierra-Cedar Group, Inc.

Acted for **The Sierra-Cedar Group, Inc.**, a portfolio company of Golden Gate Capital, in the sale of its Canadian subsidiary, Sierra Systems Group, Inc., to NTT DATA Services, a Texas-based recognized leader in global technology services.

Epiq Systems, Inc.

Acted as Canadian counsel for **Epiq Systems, Inc.**, a global leader in the legal services industry, in its acquisition of H&A eDiscovery, a leading Canadian eDiscovery and litigation support firm.

Epiq Systems, Inc.

Acted as Canadian counsel for **Epiq Systems, Inc.**, a global leader in the legal services industry, in its acquisition of Bruneau Group, Inc., a prominent bilingual Canadian settlement administrator.

Epiq Systems, Inc.

Acted as Canadian counsel for **Epiq Systems, Inc.**, a global leader in the legal services industry, in its acquisition of Garden City Group from Crawford & Company.

Xplornet Communications Inc.

Acted for **Xplornet Communications Inc.**, Canada's leading rural broadband provider, in its acquisition of Silo Wireless Inc., a rural provider operating in southwestern Ontario and headquartered in Brantford, Ontario.

Agnico Eagle Mines Limited

Acted for **Agnico Eagle Mines Limited** in connection with its successful acquisition by plan of arrangement of TSX-V listed company Soltoro Ltd. for total consideration of approximately $32 million, consisting of shares of Agnico Eagle, cash and shares of a

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newly-formed SpinCo. As a result of the transaction, Agnico Eagle acquired the exploration projects held by Soltoro in Jalisco State, Mexico, including the El Rayo silver-gold project.

Fortis Inc.

Acted for **Fortis Inc.** in its C$500-million public offering of 4.431% senior unsecured notes due May 31, 2029.

Birch Hill Equity Partners

Acted for **Birch Hill Equity Partners** in its joint acquisition (and related financing) with Investissement Québec of Polycor Inc., the largest quarrier of natural stone in the world.

QuadFi

Acted for **QuadFi**, a Canadian mission-driven global fintech firm, in securing a US$100-million financing commitment from Crayhill Capital Management, a New York-based minority-owned private credit manager.

Epiq Systems, Inc.

Acted as Canadian counsel for **Epiq Systems, Inc.**, a global technology-enabled leader in the legal services industry, in its acquisition of Fireman & Company, a leading legal industry management consulting firm.

Kesson Group

Acted for the **Kesson Group**, a Canadian technology company that operates the Teach Away, Klassroom and Skooli platforms within the growing eLearning market, in its sale to Pluribus Technologies Corp.

Northleaf Capital Partners

Acted for **Northleaf Capital Partners** in connection with the restructuring of a previously formed evergreen credit fund established for two pension plan investors of Northleaf Capital Partners to facilitate the parties' commercial objectives in light of complex pension regulatory, tax and other challenges.

Cavendish Farms Corporation

Acted for **Cavendish Farms Corporation** in connection with its $60 million acquisition of Maple Leaf Foods Inc.'s potato processing business.

Morgan Stanley and RBC Capital Markets

Acted as Canadian counsel to the syndicate of underwriters led by **Morgan Stanley** and **RBC Capital Markets** in a cross-border US$280-million initial public offering of Sprott Physical Platinum and Palladium Trust.

Beanfield Technologies Inc.

Acted for **Beanfield Technologies Inc.,** a portfolio company of DigitalBridge, in its acquisition of Urbanfibre, a leading internet service and wholesale fibre provider operating in the Greater Vancouver Area.

Ironbridge Equity Partners

Acted for **Ironbridge Equity Partners** in its acquisition and related financing of North American Produce Buyers Limited, a leading importer and distributor of premium fruit.

Ironbridge Equity Partners Management Limited

Acted for **Ironbridge Equity Partners** in its acquisition and related financing of Walker Glass Company Ltd., a Montréal-based company that manufactures mirror

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and acid etch-glazing substrates.

Kenco Group

Acted as Canadian counsel to **Kenco Group**, a top-ranked third-party logistics (3PL) company, in connection with its acquisition by private equity firm Pritzker Private Capital.

Aptum Technologies

Acted for **DigitalBridge**, a global digital infrastructure investment firm, in its portfolio company Aptum Technologies' acquisition of CloudOps, a cloud consulting, managed services and software company.

GreenV B.V.

Acted for **Green V B.V.** in its acquisition of JV Energy Solutions Inc., a provider of customer-specific heating, electrical engineering and insulation for the greenhouse horticulture industry.

Fengate Asset Management Ltd.

Acted for **Fengate Asset Management Ltd.** in the C$50.2-million sale of 60 MW Sault Ste. Marie solar portfolio located in northwestern Ontario to Innergex Renewable Energy Inc.

Valley Fiber Ltd.

Acted for **Valley Fiber**, a portfolio company of DIF Capital, with the establishment of credit facilities by a syndicate of lenders led by National Bank of Canada.

BMS Group

Acted for **BMS Group** in its acquisition of Smith & Reid Insurance Brokers and O'Neil Insurance Brokers.

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.

Partners Value Investments LP and Partners Value Investments Inc.

Acted for the special committees of **Partners Value Investments LP** and **Partners Value Investments Inc.** in a reorganization with Partners Limited, to be implemented by way of a court-approved plan of arrangement.

Axium Infrastructure

Acted for **Axium Infrastructure** in connection with a mezzanine financing of a portfolio of solar projects located in Ontario.

Bruker Corporation

Acted for **Bruker Corporation** in its acquisition of Tornado Spectral Systems Inc., a company that provides chemical analysis and measurement systems for Raman spectroscopy primarily used in pharmaceutical, petrochemical, and biotechnology applications.

zofiQ

Acted for zofiQ, an agentic AI company built to automate high-volume service desk operations, in its sale to ConnectWise, a leading software and services provider to IT solution providers.

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Fortis Inc.

Acted for **Fortis Inc.** in its US$1 billion public offering in Canada and the United States of its fixed-to-fixed rate junior subordinated notes.

Recognitions

Chambers Canada
Tax

ITR World Tax
General Corporate Tax
Rising Star

Lexpert (CLLD)
Corporate Tax

Best Lawyers Canada
Tax Law

Insights

Boroo to Acquire Victoria Gold
Nov 3, 2026

Roxmore Announces $712-Million Sale to SSR Mining
Oct 15, 2026

Davies Lawyers Recognized by *Best Lawyers*
Sep 3, 2026

Hydrostor Secures US$230 Million to Progress Projects
Aug 17, 2026

Williams Treaties First Nations Announce Historic $700 Million Investment
Jun 29, 2026

Lexpert Affirms Davies' Position as a Leading Firm
Mar 17, 2026

Refresco to Acquire SunOpta
Feb 10, 2026

zofiQ Announces Sale to ConnectWise
Jan 22, 2026

*ITR World Tax*Recognizes Davies as a Top-Tier Firm
Nov 13, 2025

Robinhood to Expand into Canada with WonderFi Acquisition
May 14, 2025

Federal Budget 2024: How It Impacts You and Your Business
Apr 16, 2024

Hydrostor Secures Growth Financing from Goldman Sachs
Jan 10, 2022

Education

Chartered Professional Accountants of Canada, In-Depth Tax Course
University of Western Ontario, JD, 2012

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Ontario, 2013

Teaching Engagements

Andrew is a lecturer at Osgoode Hall Law School, teaching the tax component of the Advanced Business Law Workshop on mergers and acquisitions.