DAVIES



Michael Cardinal
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Expertise
Tax

Bar Admissions
New York, 2021

Michael assists clients on a wide variety of tax matters, including public and private mergers and acquisitions, spin-offs, joint ventures and restructurings.

Michael has broad experience advising alternative asset managers on tax matters related to the formation and operation of investment funds. In addition, he has extensive knowledge of tax matters related to financings and capital markets transactions, including structured products, securitizations and derivatives. His clients value his ability to translate complex tax concepts into clear, actionable guidance.

Prior to joining Davies, Michael practiced at the New York headquarters of an American multinational law firm. During law school, he served as the executive managing editor of the *Columbia Journal of Tax Law*.

Representative Work

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.

Gould Industries Ltd.
Acted for **Gould Industries Ltd.**, a Montréal-based manufacturer of plastic waste bags, in their purchase of a manufacturing facility in Mississippi.

LiveBarn Inc.
Acted for **LiveBarn Inc.**, a Montréal-based Canadian streaming service specializing in amateur and youth sports broadcasts across the United States and Canada, in its sale to GTCR LLC, a Chicago-based private equity firm.

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.

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.

Recognitions

Columbia Law School
James Kent Scholar, Harlan Fisk Stone Scholar

External Engagements

Speaking Engagement
Tax Executives Institute, TEI 58th Annual Canadian Tax Conference, "Cross-Border Traps for the In-House Tax Professional"; Ottawa, ON
May 5, 2026

Insights

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

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PSP Investments Announces Sale of Sunrise Senior Living
Oct 9, 2026

Plaza Ventures Innovates with New Liquidity Model
Jul 30, 2026

LiveBarn Acquired by GTCR
Mar 25, 2026

Proposed IRS Regulations Would Narrow Section 892 Exemption for Foreign Governments
Dec 19, 2025

IRS Withdraws Controversial "Funding Rule"
Nov 26, 2025

Proposed REIT Rules Drop Corporate Look-Through
Oct 23, 2025

Davies Welcomes 5 New Lawyers
Sep 30, 2025

Education

Columbia University, JD (Hons), 2020
University of Michigan, BA (Political Science and History) (Hons), 2017

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