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Danielle Lewchuk Partner

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Tax Business Tax International Tax Mining

In her corporate tax practice, Danielle focuses on resource and international taxation and public company transactions.

Her expertise includes:

- Mergers, acquisitions, reorganizations and refinancing involving Canadian corporations and their foreign subsidiaries
- Structures for non-resident corporations conducting business in Canada
- Structures for Canadian corporations conducting business internationally

Experience

- **Pan American Silver Corp**. in the sale of the La Arena mine in Peru to Zijin Mining Group for US\$295 million, May 2024.
- Pan American Silver Corp. in the acquisition of Yamana Gold Inc. for \$4.8 billion and the concurrent sale of its Canadian mining Assets to Agnico Eagle Mines Ltd. for \$2.4 billion, March 2023.
- The Supreme Cannabis Company, Inc. in its acquisition by Canopy Growth Corporation, 2021
- Northview REIT in its sale of assets to Starlight Group Property Holdings Inc. and KingSett Capital Inc. for \$4.9 billion, 2020
- Pan American Silver Corp. in its acquisition of Tahoe Resources Inc. for \$1.288 billion, 2019
- Luminex Resources Corp. in an earn-in transaction with First Quantum Minerals Ltd. in respect of its Orquideas concession in Ecuador, 2018

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- Luminex Resources Corp. in an earn-in transaction with Anglo American plc in respect of its Pegasus and Luz concessions in Ecuador, 2018
- Lumina Gold Corp. in the creation and spin-out of Luminex Resources Corp., 2018
- Almadex Minerals Limited and Azucar Minerals Ltd. in the spin-out of certain Mexican royalty assets and concurrent \$20 million private placement to Newcrest Mining Limited, 2018
- Gold Standard Ventures Corp. in the acquisition of Battle Mountain Gold Inc. for \$30 million, 2017
- Lumina Gold Corp. in the acquisition of Ecuador Gold and Copper Corp. for \$60 million, 2016
- Pan American Silver Corp. in the creation of and spin-out of Maverix Metals Inc., 2016
- **Panoro Minerals Ltd.** in its US\$140 million Precious Metals Streaming Agreement with Silver Wheaton, 2016
- Almaden Minerals Ltd. in the creation and spin-out of Almadex Minerals Ltd., 2015

Insights & Events

- Co-Author, <u>"Resource Sector Taxation"</u> Federated Press Volume XVI, No.1, May 2022
- Author, "Federal Budget 2022 Shifting focus: Transitioning out of a COVID economy", BLG Article, April 2022
- 2020 Session IV Hiring Practices and Employment Law Considerations, BLG Video, August 2020
- 2020 Session III Incorporating a new business and considerations for founders, BLG Video, July 2020
- Presenter, "Factual Non-Arm's Length in a Planning Context," Tax Executives Institute, March 2020.
- Co-author and Presenter, "Tax and Corporate Considerations on the Creation, Increase and Reduction of Paid-up Capital", Tax Executives Institute, 2019
- Co-author and Presenter, "Selected Tax Issues: Modifying the Terms of a Debt or Share," Tax Executive Institute, 2018
- Co-author, "Host Country: Canada" in Tax Management International: Forum, Volume 37, Bloomberg BNA, 2016
- Co-author, "The Taxation of Grants," Canadian Current Tax, June 2016
- Author, "Court Decision Gives CRA More Access to Business Documents," Business in Vancouver, 2015
- Co-author, "Collateral Consequences: The Effects of Decriminalizing Prostitution on Women's Equality in Business", Appeal Review of Current Law and Law Reform, UVIC, 2013
- Co-author, BC Court Reduces Risks to Charities who Accept Conditional Gifts, Lexology, 2014

Beyond Our Walls

Professional Involvement

- Member, Law Society of British Columbia
- Member, Canadian Tax Foundation (CTF)
- Member, International Fiscal Association (IFA)
- Member, Nanaimo City Bar Association
- Member, Young Professionals of Nanaimo
- Member, Canadian Bar Association (CBA)



Awards & Recognitions

• Recognized in the 2022 edition of Best Lawyers: Ones to Watch in Canada (Tax Law)

Bar Admission & Education

- British Columbia, 2014
- In-Depth International Tax Course, Chartered Professional Accountants of Canada, 2019
- In-Depth Tax Course, Years 1, 2 and 3, Chartered Professional Accountants of Canada, 2017
- JD, University of British Columbia, 2013
- HBSc, McGill University, 2008

BLG | Canada's Law Firm

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 725 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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