

**Wilson**  
**Vukelich** LLP  
Lawyers



OUR LAW FIRM IS YOUR  
**STRATEGIC BUSINESS PARTNER.**





## About Our Law Firm.

### **Our law firm is your strategic business partner.**

For over 25 years, WV LLP has been a leader in business and tax law. Since its inception, WV LLP has been known for working strategically with our clients, using our knowledge and experience to provide prompt, practical and cost-effective solutions.

While we have grown in size from five lawyers, our growth is a controlled growth. We identify quality lawyers and staff and ensure that each new member of the team embodies our culture of prompt, practical and cost-effective representation. Our lawyers are respected counsel in their areas of practice and are frequently asked to speak at seminars and conferences.

As a full service firm, we are able to deliver practical, value-added legal services to address our clients' business needs. Our business clients range in size from start-ups to some of North America's largest public companies. We also represent international business clients seeking to protect and expand their interests in Canada. We recognize that there are many facets to a business and, as a law firm, we are ready to assist in all areas.

### **Want to know more?**

**Please contact us for information about our services.**

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## Alternative Dispute Resolution.

The usual method of resolving disputes is through the judicial system. This system, unfortunately, is not always as quick, inexpensive or efficient as the parties may wish. At the same time, some disputes are not well-suited to resolution by the courts. In some instances such as disputes among family members or long-time business partners, the underlying cause of the dispute can be “hurt feelings” over some “personal” issue that has manifested itself into the present dispute which would have been more minor in nature without the hurt feelings. The courts cannot (or cannot easily) resolve such problems. WV LLP’s ADR team focuses upon two of the more common forms of alternative dispute resolution: mediation and arbitration.

Mediation is the involvement of a neutral third party to help the parties achieve a resolution of their dispute. Mediators do not impose a solution on the parties but facilitate a dialogue among the parties in order to help them achieve a mutually acceptable resolution. In many instances, the parties are no longer talking with one another but, instead, are talking at one another. The mediator helps the parties to resume a constructive dialogue so that, even if they cannot ultimately reach an agreement, they can have a better appreciation of the other party’s perspective as well as a better appreciation for the other party’s chances of success in the dispute (as well as their own).

Arbitration is a private hearing before either one or three arbitrators who have the power to make a final and binding decision on the dispute. While similar in nature to the judicial system, arbitration has several advantages over traditional litigation including: (a) the ability to select decision-makers with specific qualities or backgrounds; (b) speed of decision-making; (c) reduced costs; (d) privacy and confidentiality of the hearing and any decision on the dispute; and (e) the ability to enforce the ultimate award more easily than might otherwise be the case with a court judgment.





## Asset Based Finance and Securitization.

Our asset-based finance group has extensive experience providing legal services to lessors, lenders and funders in this industry including the following:

- equipment lease and loan financing
- private equipment lease and loan securitization transactions (including those involving rated programs)
- purchase and sale transactions involving equipment lease and loan portfolios
- drafting and negotiating equipment leases and loans
- drafting true sale opinions

Our goals are: (1) to assist our clients to complete assignments or transactions on a timely basis, as efficiently as possible and at a cost that our clients believe represents excellent value, and (2) to provide helpful legal advice in structuring transactions, negotiating agreements and complying with applicable legislation.

Our firm is an active member of the Canadian Finance and Leasing Association and the Equipment Leasing and Finance Association. In addition, our team is recognized by Best Lawyers International and by Lexpert in regards to Asset Equipment Financing/Leasing.



## Aviation Law.

WV LLP provides legal services to financial institutions and corporations in connection with the financing of business jets, helicopters and commercial aircraft and to purchasers and sellers in connection with aircraft and helicopter acquisitions and deliveries. We assist with structuring, negotiating and documenting lending and acquisition transactions. We help our clients navigate the International Registry and provide advice on variety of commercial related matters. We can provide such services in both French and English.





## Banking and Finance.

Our banking and finance group has over 85 years of collective experience in dealing with lending transactions. We customize our financial services to the unique needs of our clients, staying abreast of trends and legislative developments in the various industries they serve. Our broad range of expertise is balanced by highly focused and pioneering service offerings. We have in-depth experience with a variety of institutional and non-traditional lenders.

With a comprehensive understanding of the financial services landscape, regulatory and legislative environments, and practical experience, our financial services and banking group has represented numerous Canadian chartered banks, near banks, insurance companies, government lending agencies and other financial institutions in such diverse areas as:

- senior debt financings
- syndicated credit facilities
- secured lending transactions
- factoring transactions/receivables sales transactions
- mortgage and debenture financing
- asset based lending
- mezzanine financing
- subordinated debt financing
- mortgage backed securitizations
- cross border financing
- turnaround financing
- project financing
- MBO/LBO and other structured financing
- interlender agreements

Our goal is to provide insightful advice to help our clients achieve transaction objectives on all fronts, to meet their demands, customized to the size of their business and overall industry strategies, whether dealing with large businesses with a national presence or start-ups. Sourcing and efficiently completing financing transactions for any business enterprise is crucial to its success and we provide effective advice every step of the way.





## **Business Tax & Succession Planning.**

Our Tax Group assists clients in planning proactively their businesses in order to minimize tax risks while maximizing value and opportunities by positioning companies for future growth. We advise companies at all stages of growth, tailoring our strategies to meet business goals, and expanding them as the companies mature.

We provide tax advice and cost-effective solutions for clients looking at buying, selling and/or financing a business. From due diligence to tax effective structuring, our Tax Group helps clients navigate the complexities of a business transaction. We generate value by offering our clients an effective and creative tax plan.

Our tax lawyers are recognized experts on tax matters and are frequent speakers at the Canadian Tax Foundation, Canadian Bar Association and Society of Trust and Estate Practitioners conferences.





## Charities and Not For Profits.

Our lawyers and staff actively volunteer and are involved in community organizations and charities as senior advisors, directors, and committee members. This, in turn, has provided us with first-hand knowledge of the issues facing these organizations.

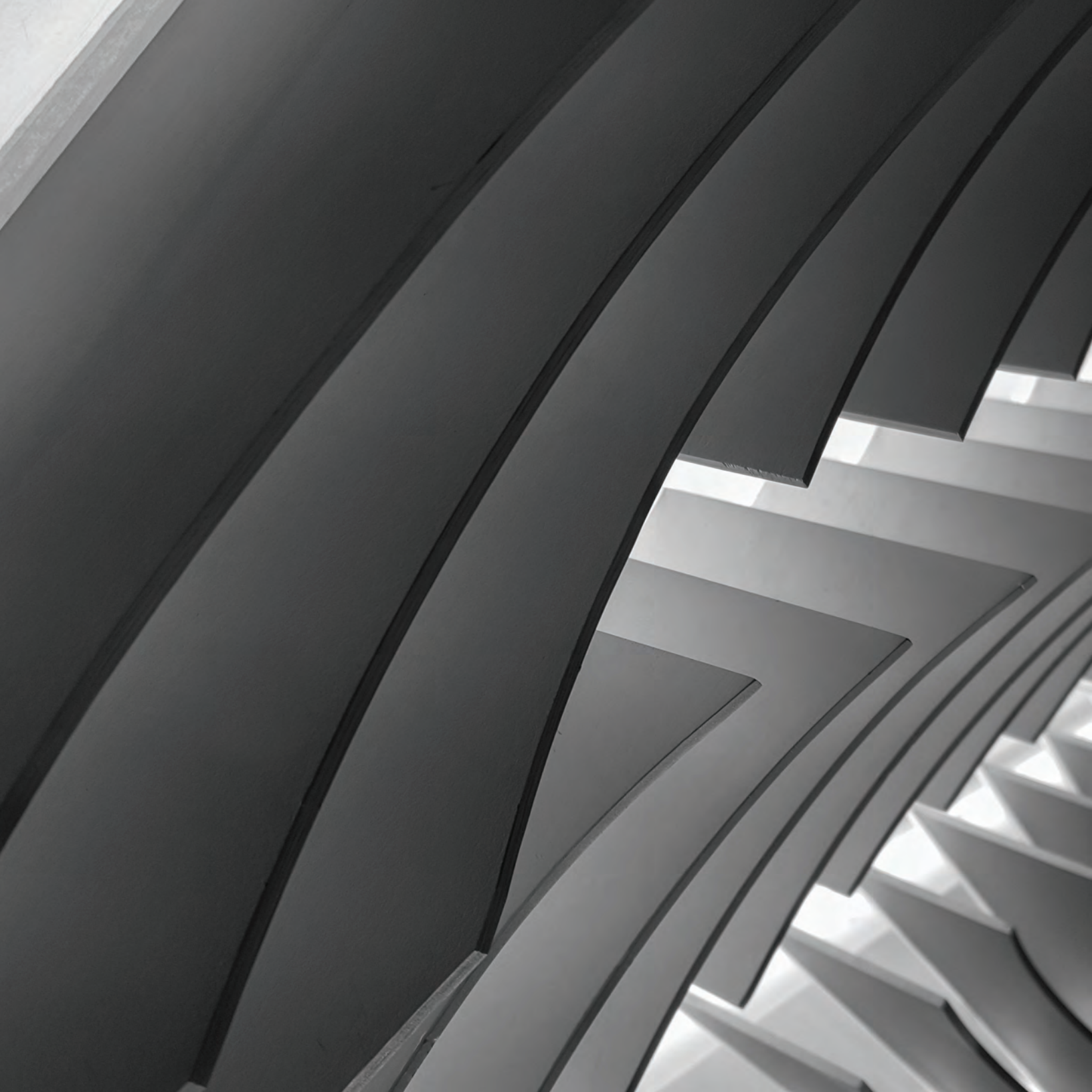
Our lawyers represent charities and not-for-profit organizations, from the large nationwide charities and foundations to small community organizations. Our clients include public and private foundations, hospitals, social service organizations, and trade and professional associations.

We provide a full range of legal services for our charity and not-for-profit clients, including:

- incorporation and organization of non-profit organizations
- registration of charities to obtain charitable status
- fundraising issues and charitable giving
- establishment of endowment funds
- governance, policy development and risk management
- directors' and trustees' duties and liabilities
- reorganizations, wind-ups and mergers
- defence and administration of charitable bequests
- planned giving
- intellectual property matters
- other legal matters, including labour & employment law, commercial real estate issues, and privacy law

We deliver timely, effective advice and representation to directors, trustees, officers, management, and staff of charities and not-for-profit organizations. We help guide our clients through their obligations under the relevant and ever-changing legislation and help ensure the strategic management of their organizations.





## Commercial Real Estate.

The Commercial Real Estate Group at WV LLP is comprised of professionals with in-depth knowledge and experience in all areas of Real Estate Law from negotiating and drafting to dispute resolution and exit strategies. We help our clients navigate complex and routine acquisitions and dispositions of land, financings, land development and planning, joint ventures, and leasing.

We also assist in ownership, investment and transaction structuring and take an innovative and creative approach to finding solutions to the problems or challenges that our clients may encounter during a transaction or in the management of their real estate assets, including the following areas:

- Acquisitions and Dispositions – including Office, Retail, Industrial, Recreational, Mixed-Use, Condominium and Multi-Residential properties
- Commercial, Retail, Office and Industrial Leasing
- Commercial and Residential Land Development
- Real Estate Financings
- Mortgage Enforcement
- Real Estate Disputes
- Ownership, Investment and Transaction Structuring
- Joint Ventures, Shareholder Arrangements and Partnerships
- Restructurings





## Construction Law.

Our construction law practice is composed of our corporate/commercial lawyers, our commercial real estate lawyers, and our litigators.

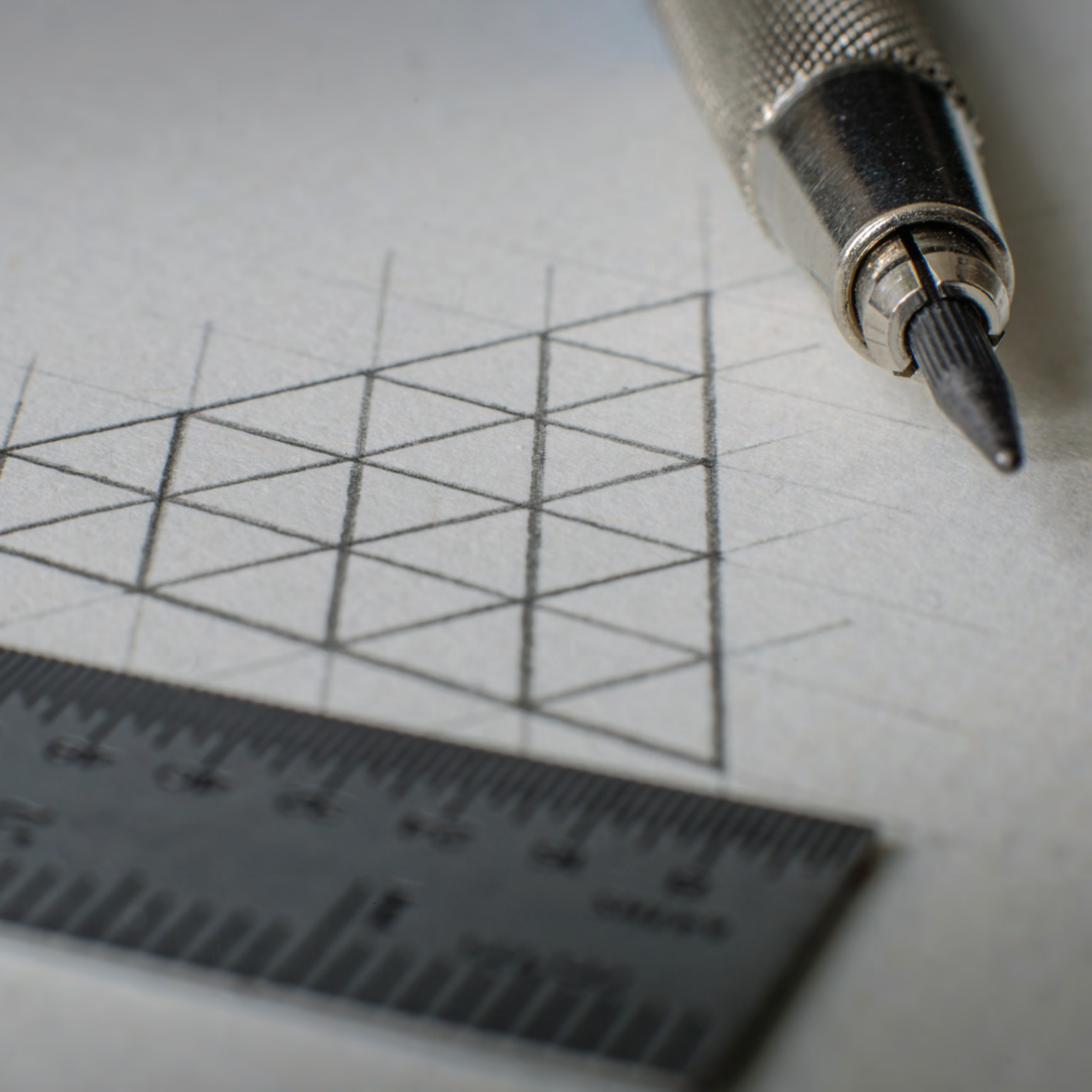
We regularly represent various construction industry entities, including owners, general contractors, construction managers, design/builders, subcontractors, suppliers, financial institutions, engineers, and other design professionals.

We regularly advise on all types of financing arrangements, including structuring of loan transactions, loan and security requirements, inter-creditor arrangements, priority issues, regulatory compliance, and the preparation of loan agreements, commitment letters and requisite security documentation.

Our litigators have considerable experience representing our clients when pursuing and defending all types of construction claims and defences, including breach of contract, claims for lien, delay claims, breach of trust claims, performance and labour and material payment bond claims, negotiating and settling disputes through arbitration, and appearing at trial and appellate levels of court.

Those involved in the construction industry face financial risks not encountered in other commercial contexts. As such, there are unique protections granted through the Construction Lien Act. In order to best enforce your various rights as a contractor, subcontractor, supplier, owner/developer, or design professional, you need expert legal advice.





## Corporate/Commercial Law.

At WV LLP, our Corporate/Commercial Group ensures that your organization can function and thrive. We are there for the big moments, such as mergers and restructurings, and also for the important everyday matters.

Our Corporate/Commercial Group is recognized for its efficiency and effectiveness in structuring, negotiating, and closing both complex and routine transactions. No matter how big or how small the transaction, you can be sure that our lawyers will be dedicated to helping you achieve your business goals.

Our clients include the nation's leading companies and financial institutions, mid-sized and small private businesses, and local entrepreneurs. Our market-leading service and ability to provide a wide and diverse range of general advisory are some of the many reasons why we've advised on countless deals in recent years.

We deliver proven results in a full range of corporate legal areas, including:

- Business Formation (including incorporation and organization of federal and provincial corporations or establishing partnerships or joint-venture vehicles)
- Corporate Governance
- Corporate Tax Reorganizations
- Customers' and Suppliers' Contracts
- Day-To-Day Advisory
- Equity Financings
- ESOPs and Other Employee Incentive Programs
- Extra-Provincial Registrations
- Franchising
- General Counsel Services
- Incorporation and Company Secretarial
- Intellectual Property
- Legislative Compliance (both general and industry specific)
- Mergers, Amalgamations, Plans of Arrangement and Takeovers
- Partnerships
- Private Equity
- Product Distribution and Licensing
- Product Manufacturing, Sales and Leasing
- Restructuring
- Shareholder Agreements (including comprehensive or special purpose shareholder agreements)
- Shareholder Disputes
- Strategic Alliances/Joint Ventures
- Succession Planning including Management Buyout Transactions
- U.S. & International Expansion





## Employment and Labour Law.

Employees are amongst a business's most important assets. They can also, however, create its largest contingent liability. It is for this reason that the strategic management of your business's workforce is critical in today's competitive economy. With the proliferation of labour and employment legislation and the ever changing common law, businesses need expert legal advice to avoid costly mistakes and to minimize their workforce costs.

Our lawyers act as general counsel for unionized and non-unionized employers of varying size who operate within Ontario and throughout Canada. Our labour and employment law lawyers assist in addressing employment issues before they become a problem and ensure that efficient human resource strategies are created and implemented. When disputes do arise, our lawyers provide experienced strategic and practical representation in all areas of labour and employment law, at both the provincial and federal level.

We provide a full range of employment law services for our employer clients, including the following:

- Arbitrations
- Attendance Management
- Collective Agreement Administration
- Collective Bargaining
- Compensation and Benefits Plans
- Constructive Dismissals
- Disability Leaves and Returns
- Employee Discipline
- Employee Hiring
- Employee Relations
- Employment Contracts
- Employment Standards
- Executive Compensation
- Grievances
- Human Rights
- Information and Privacy
- Injunctions
- Labour Board Hearings
- Lay-Offs and Recalls
- Legislative Compliance
- Management Training
- Multinational and Multi-Jurisdictional Employment Issues
- Occupational Health and Safety
- Pregnancy and Parental Leave
- Restrictive Covenants
- Sale or Closure
- Terminations
- Union Organization Efforts
- Vacations and Holidays
- Workplace Investigations
- Workplace Safety and Insurance
- Wrongful Dismissal Litigation





## **Estates, Trusts and Private Client.**

Our Estates, Trusts and Private Client team assist clients navigate through their personal planning needs.

Personal estate planning is no longer as simple as preparing a will. It is common for families to own real estate in multiple jurisdictions (whether another province of Canada or another country), to own businesses and financial assets in multiple jurisdictions, and to have family members studying, marrying, residing and/or raising their own families in other jurisdictions. We are seeing an increased interest in philanthropy, where our clients who have prospered have decided to reinvest a portion of their wealth into activities for the benefit of their community. Sadly, we are now more often facing issues of degenerative diseases, long term care, life with disabilities and disputes over family and estate assets. All these require careful planning to ensure that the assets and interests of the family are protected.

Our Estates, Trusts and Private Client practice includes wills, powers of attorney, trusts, guardianship applications, estate litigation and mediation, estate administration, planned giving and philanthropy (including creation of public and private foundations), and charity and not-for-profit organizations. Our team works with other professional advisors to ensure a seamless solution for private clients for their estate, family and business planning needs in the most tax efficient manner.

Our tax lawyers are recognized experts on tax matters and are frequent speakers at the Canadian Tax Foundation, Canadian Bar Association, Ontario Bar Association and Society of Trust and Estate Practitioners' conferences.





## Franchising.

Whether you are a franchisor or a franchisee, the lawyers in our Franchising group can provide relevant and astute legal advice. From the franchisor perspective, we can ensure protection of the franchise investment and intellectual property, draft franchise agreements and disclosure documents, assist with regulatory compliance, and provide advice on the promotion of positive franchise relationships. From the franchisee perspective, we can help franchisees make informed business decisions and help with the review and assessment of franchise disclosure documents, the review, negotiation and renewal of franchise agreements, dispute resolution, and other matters. Our advice will always be tailored to the specific needs of our clients and the unique nature of the franchise relationship.

Our assistance extends beyond the confines of franchise law, and we can also assist with licensing, distribution, trademarks, employment issues, real estate and other commercial activities.





## Insolvency and Restructuring.

From time to time you may be faced with the prospect of a major customer or supplier going into bankruptcy, receivership, or seeking protection under the Bankruptcy & Insolvency Act, or the Companies Creditors Arrangement Act. Our litigation and financial services lawyers can advise you on how to protect your position as a creditor, a holder of security, a consignor or landlord, or an equipment lessor. Our team has extensive experience in the operation of all insolvency statutes, as well as the Personal Property Security Act and the Repair and Storage Lien Act. If your company is struggling, we can advise you on all aspects of asset protection, how to negotiate and settle with your creditors, and how to make effective use of the restructuring tools that are at your disposal.





## Intellectual Property.

Our lawyers and trademark agents help to secure intellectual property protection for our clients, and provide services in procurement, litigation, technology transfer and corporate transactions involving various forms of intellectual property, including trademarks, copyrights, industrial designs, trade secrets and domain names. We also work in concert with patent agents outside the firm in providing services pertaining to patent matters.

Intellectual property rights are valuable business assets, and we strive to ensure our clients acquire and maintain the appropriate rights for their businesses.

In respect of our trademarks work, our lawyers and trade-mark agents deal with Canadian trademarks and work with lawyers and trademark agents in other jurisdictions to gain rights for our clients outside Canada. We start from the “idea” stage, conduct searches to determine availability of trademarks for use and registration in Canada, and provide services through the trade-mark application process, as well as in the arenas of trade-mark prosecution and the ongoing protection of registered trade-marks in Canada.

Our intellectual property services include:

- availability and registrable research
- assistance in the selection of intellectual property protection
- drafting and processing applications for registration in Canada
- registration and renewal of intellectual property
- maintenance and protection of intellectual property in Canada
- structuring, drafting and negotiation of a variety of commercial agreements related to intellectual property, including licences and assignments
- advising on transaction matters, including due diligence and assignment issues
- protecting and challenging domain names and business names, and conducting and defending actions in both federal and provincial courts relating to infringement and validity of intellectual property





## Litigation and Dispute Resolution.

In any dispute, it is important to get to the heart of the real issues, by taking a practical, results-oriented approach. We recognize and present our client's perspective and interests in a comprehensive and compelling manner. Our strategy in litigation is to secure the best resolution in a timely and cost efficient manner.

Our litigators have extensive trial and appellate experience at all levels of court, including the Ontario Superior Court, the Ontario Court of Appeal, the Federal Court of Canada, the Federal Court of Appeal, the Tax Court of Canada, and the Supreme Court of Canada. Our litigators also appear as counsel before administrative boards and tribunals, as well as in private forums involving arbitrations, mediations and other forms of alternative dispute resolution.

As a full service business and tax law firm, we have developed our litigation practice to complement each of our other practice areas.

From litigation to arbitration, we act as litigators in a wide variety of areas, including:

- Bankruptcy litigation
- Collection litigation
- Commercial real estate litigation
- Construction litigation
- Corporate commercial disputes
- Defamation
- Employment litigation
- Estate litigation
- Financial services litigation
- IP litigation
- Labour arbitration
- Mortgage remedies
- Security realization and enforcement
- Shareholder disputes
- Tax litigation
- Tenancy disputes





## Mergers and Acquisitions.

We act for domestic and foreign buyers and sellers of businesses, both small and large, in transactions simple and complex. We can assist in all aspects and all stages of any share or asset deal – from negotiating the letter of intent to delivering the final closing document. We provide a full range of mergers and acquisitions law services for our clients including:

- advising on the overall transaction structure
- assisting accountants to maximize after-tax proceeds
- drafting and negotiating all material agreements
- providing overall deal/project management
- orchestrating an efficient closing
- post-acquisition legal advice for business operations

Together with our reputable tax lawyers, our corporate lawyers can assist in all matters of corporate restructuring and reorganization.





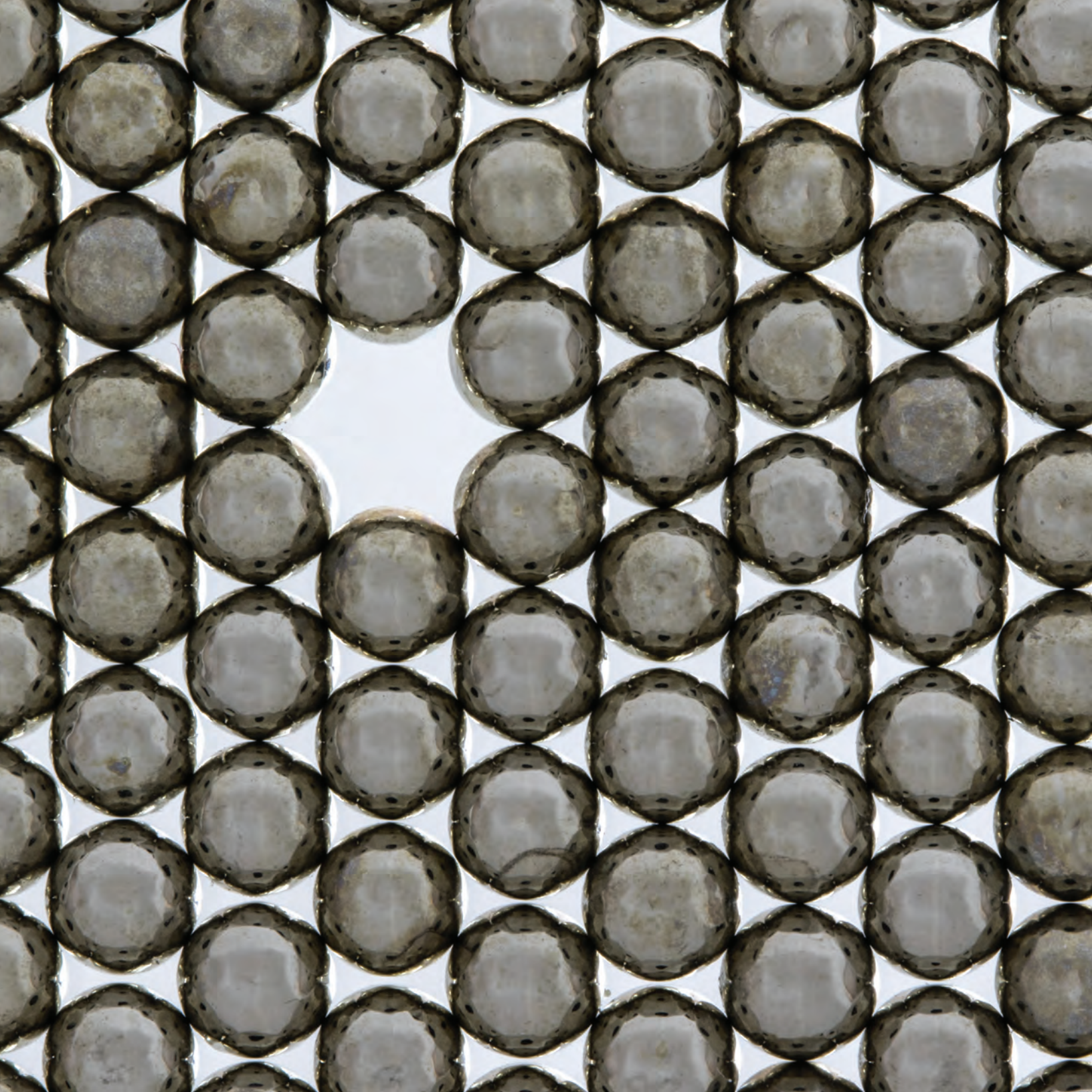
## Privacy Law.

Our work in the area of privacy, data protection and data security issues includes advising both multinational and domestic entities on compliance with Canadian laws, within the complicated framework of federal and provincial legislation. We can assist on all facets of privacy and data security law, including addressing alleged or actual breaches of Canadian privacy and data security laws, processes in respect of complaints of such matters, and compliance with Canada's Anti-Spam Legislation (CASL).

Our expertise includes advising our clients in respect of the following:

- development and/or review of information practices, including privacy, confidentiality and security policies and procedures
- conducting Privacy Audits and developing Privacy Questionnaires and Privacy Risk Analysis tools and techniques to identify gaps, issues and potential problems
- drafting privacy policies and all required notices, consent forms, confidentiality pledges, web statements and brochures
- assistance with regulatory compliance with federal and provincial privacy legislation, guidelines and codes
- development and/or review of contractual arrangements
- development and/or review of information-sharing agreements
- offering on-site and in-house educational and training seminars for senior management, board of directors or staff





## Shareholder Disputes.

Shareholder disputes are an unfortunate fact of life and when they arise a careful and reasoned strategy is required to navigate through the minefield of emotions and misunderstandings which threaten to cripple a company. Our corporate and litigation lawyers can help resolve these disputes with timely and effective advice in regard to rights under shareholders agreements, directors' obligations, fiduciary duties, the enforceability of non-competition agreements, the use of buy-sell agreements, and the protection of seniority interests. If litigation becomes unavoidable, our litigators have extensive experience seeking judgments, declarations, and injunctions from the Commercial Court to protect and enforce personal and corporate legal rights.





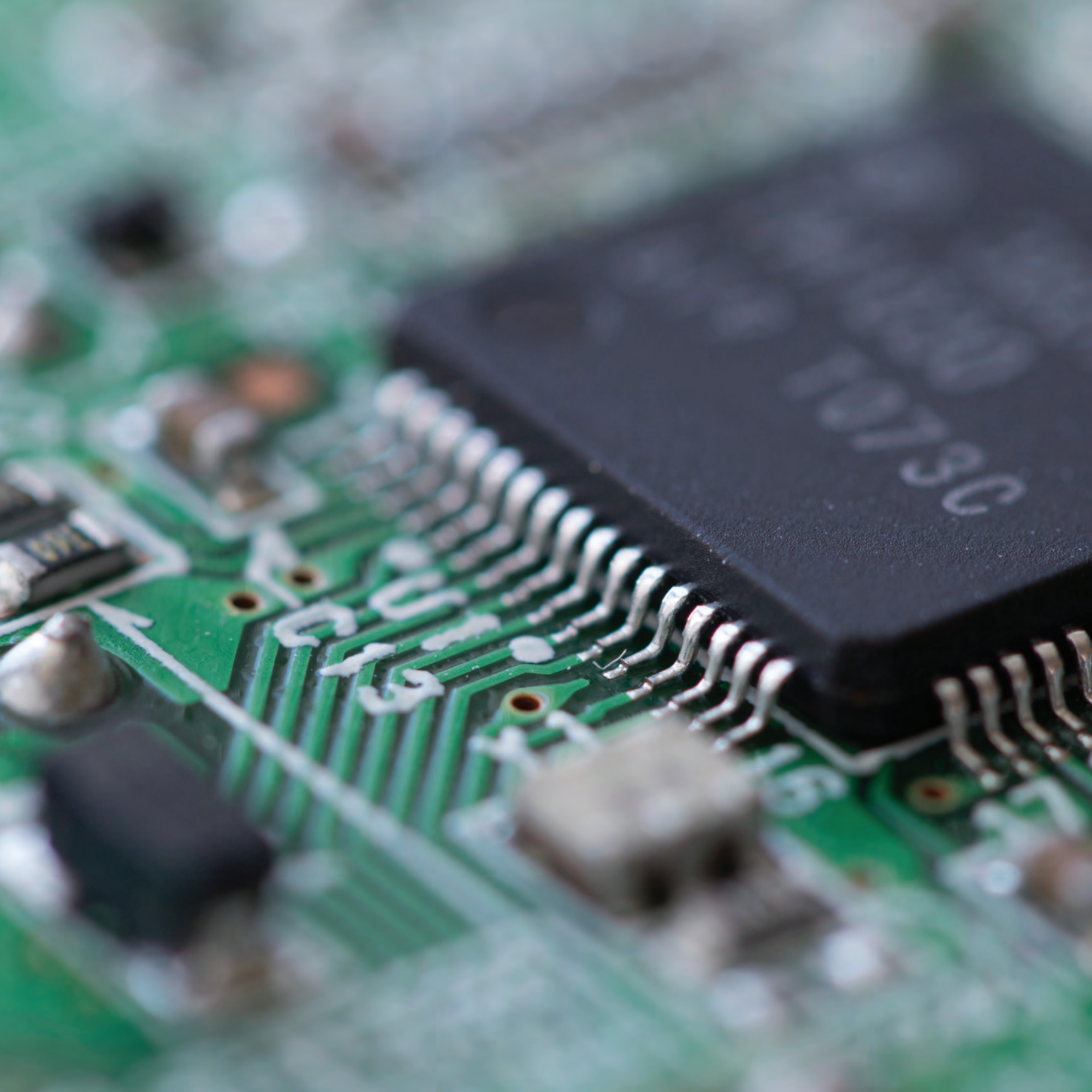
## Tax Dispute Resolution.

With a team of both tax practitioners and tax litigators, WV LLP is well positioned to assist accountants, businesses, directors, entrepreneurs, and individuals in resolving tax issues.

Our tax litigators have extensive experience in tax litigation before the Tax Court of Canada, the Federal Court, the Federal Court of Appeal and provincial courts in tax disputes. Indeed, several of the cases that have defined key tax principles or brought about amendments to the Income Tax Act were argued by our lawyers.

We assist taxpayers at every stage of the dispute, including the objection stage, the appeal stage, on applications for judicial review, on rectification applications, for remissions orders, and in regard to requests for taxpayer relief.





## Technology.

The members of our Technology group have specialized industry knowledge and expertise in technology law, and work with a broad range of clients from small start-up companies to large established entities, including both developers and users of technology. In every case, the services offered ensure that an appropriate legal solution is identified quickly and implemented on an efficient and timely basis, with each solution being tailored to the specific needs of the client.

In addition to working with emerging and established technology companies, we also work with non-technology companies that have technology opportunities and companies that use technology in the course of their business. We can structure, draft, negotiate and implement many types of information technology agreements, and we can provide related transactional advice on corporate law, intellectual property law and other matters.

Our services in information technology include the procurement and management of software, hardware and technology services, including complex systems integration design, build and implementation projects, strategic alliance arrangements, onshore and offshore outsourcing transactions, online services, and both straight-forward and complex licensing projects. Our practice group is integrated and works closely with the firm's other areas of expertise, to offer a full spectrum of services relevant to our technology clients.







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