



Bay Adelaide Centre – East Tower  
22 Adelaide Street West, Suite 3600  
Toronto, Ontario M5H 4E3  
T 416.865.6600 F 416.865.6636 www.grllp.com



## Greg Farano

Partner

T 416.865.6787

F 416.865.6636

E gfarano@grllp.com

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### Expertise

Tax and Estate Planning

Business and Corporate Commercial

Non-Profit and Charities

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### Education

- Level III Chartered Financial Analyst Exam, Association for Investment Management and Research, June, 1999 (obtained CFA designation in August, 2000)
- University of Toronto, LL.B., 1984

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### Bar Admission

- Ontario Bar, 1986

### Executive Summary

Greg is a corporate and tax lawyer. He assists clients with merger and acquisition and debt and equity transactions as well as shareholder and partnership arrangements. He also assists individual, and corporate, charity and not-for-profit clients with domestic and international tax planning, tax planning for transactions and taxpayer representation.

Prior to joining Gardiner Roberts, Greg was Chief Financial Officer of a Toronto-based designer, manufacturer, and exporter of heavy equipment. Greg practiced corporate law with Donahue Ernst & Young in Toronto and subsequently worked in Ernst & Young's restructuring practice between 1997 and 2002. In 1995 and 1996, Greg was Vice-President of a Toronto-based labour-sponsored venture capital corporation.

### Representative Work

- Manitex International, Inc. (NASDAQ:MNTX), Canadian corporate and tax counsel in the sale of its Canadian subsidiary to a subsidiary of Mi-Jack Products, Inc.
- Private corporation, awarded a 2.5 MW FIT contract by the Ontario Power Authority (now the Independent Energy System Operator), in the development, financing and construction of its 2.5 MW wind energy project.
- Private corporation, in the purchase, development and financing of 4 Ontario wind energy projects awarded 2 MW, 4 MW, 8.1 MW and 9.6 MW FIT contracts, respectively, by the Ontario Power Authority (now the Independent Energy System Operator).
- Private corporation, in the purchase, development and sale of a 10 MW solar energy project and a 40 MW wind energy project under development, and in respect of which proposals have been submitted to the Independent Electricity System Operator to obtain Large Renewable Procurement I contracts under the IESO's LRP I RFP.
- Magnum Gas Corp., in the sale of its Ontario-located natural gas wells and natural gas production assets to Tribute Resources Inc. (TSX-V:TRB).
- Leader Resources Services Corp., in the purchase of a 1.6 MW wind farm from Quantum Fuel Systems Technologies Worldwide, Inc. (NASDAQ:QTWW), and related purchase financing.
- Private corporation, in the purchase of two digital imaging clinics from CML Imaging Inc., and related purchase financing.
- Private corporation, in the purchase of 10 microFIT solar energy contracts (total capacity 100kW) issued by the Ontario Power Authority (now the Independent Energy System Operator) and related assets, and related purchase financing.
- Professional dentist, in the sale of a dental practice to Dental Corporation of Canada Inc.
- Canadian registered charity, with 26 foreign agents, external general counsel
- Numerous private corporations, corporate groups and their shareholders, in estate and succession planning reorganization and pre-sale safe income and tax-attribute removal transactions.



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- Private corporation, in the sale of its shares of Saverio Schiralli Agencies Limited, wine agent.
- Leader Capital Corp. (TSX-V: LDR), in a going private transaction.
- Liftking Industries Inc., in the sale to Veri-Tek International, Corp. (Amex:VCC) (exchangeable share transaction) of its forklift and special mission oriented vehicle manufacturing business.
- Ida Pusateri and related corporations, in the purchase, by way of court-ordered auction, of the minority shareholders' interests in Pusateri's Limited, Pusateri's Yorkville Limited and related corporations, and related purchase financing and pre-purchase reorganization transactions.
- Private corporation, a designer and manufacturer of digital broadcast and film products, in the purchase of two loss corporations.
- Leader Capital Corp. (TSX-V:LDR), in the sale to Enbridge Inc. (TSE:ENB) (exchangeable share transaction) of its subsidiary Leader Wind Corp., and after Leader Wind Corp. was awarded two renewable wind energy contracts (total capacity 200 MW) by the Ontario Power Authority under the Ontario Government's Renewable Energy Supply RFP.

#### **Board Memberships**

- Director of Italian Chamber of Commerce of Ontario

#### **Professional Involvement**

- Law Society of Upper Canada
- Canadian Bar Association
- Canadian Tax Foundation
- CFA Institute
- Toronto CFA Society