



GARDINER ROBERTS

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Gregory Farano

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Greg's practice focuses on tax planning for individuals and corporations in both domestic and international matters, tax planning for transactions and taxpayer representation and litigation. He also assists clients with merger and acquisition and debt and equity transactions as well as shareholder and partnership arrangements.

Greg has a broad background in corporate-commercial law, having acted as external and internal legal counsel in connection with numerous mergers and acquisitions, secured lending, private equity and information technology transactions ranging in size up to \$400 million.

Prior to joining Gardiner Roberts in 2004, Greg was Executive-Vice President and Chief Financial Officer of a Toronto-based designer, manufacturer, and exporter of heavy equipment. Prior to that, he was Chief Financial Officer of a California-based designer of telecommunications equipment. Greg practiced corporate-commercial 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. Greg was called to the Ontario bar in 1986 and is a Chartered Financial Analyst.

AREAS OF PRACTICE

- **Tax and Estate Planning** - Taxation planning for individuals and corporations in both domestic and international matters, tax planning for transactions and taxpayer representation and litigation
- **Business Practices** - Mergers and acquisitions, shareholder and partnership arrangements, and debt and equity financings

EDUCATION

- Level III Chartered Financial Analyst Exam, Association for Investment Management and Research, June, 1999 (obtained CFA designation in August, 2000)
- Canadian Securities Institute, Canadian Securities Course, 1995
- Called to the Ontario Bar, 1986
- Bachelor of Laws, University of Toronto, 1984

MEMBERSHIPS

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