



## Jennifer J. Hamilton Upham, TEP

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### Biography

Jennifer is a co-managing partner of Patterson Law. She advises business clients at various stages of their business life cycle - from start up to a sale or dissolution including incorporations, partnerships, joint ventures, shareholder agreements, tax planned corporate reorganizations, succession planning and wind ups/dissolutions. Business owners and operators turn to Jennifer for support with legal matters related to their operations or strategic growth including contract negotiation, supply agreements, non-disclosure agreements, commercial leasing, financing, and mergers & acquisitions.

Jennifer also assists major Canadian and US law firms in other jurisdictions with Nova Scotia matters, including corporate restructuring, financing and unlimited liability companies. Jennifer acts as recognized agent in Nova Scotia for a number of out of province businesses.

Jennifer also has experience assisting corporate or charitable organizations and their Boards of Directors with corporate governance matters including incorporating societies, obtaining charitable registration, establishing policies, and revising constating documents (such as by-laws). Having acted both as corporate secretary to large international businesses and as director on corporate boards, Jennifer understands first hand the role practice legal advice can provide in making risk assessments and business decisions.

Jennifer advises individuals on trusts and estate planning including family trusts, tax planned wills, powers of attorney, and personal care directives. In all aspects of her practice, Jennifer's education and experience with tax planning for business owners allows her to work with clients to minimize taxes where possible.

Jennifer also has unique experience with co-operatives as a member of our Co-operative Law Group.

Jennifer was recognized as a "Leading Lawyer to Watch" in the 2018 Canadian Legal Expert Directory. She has been selected by her peers for inclusion in

### Areas of Law

- Corporate & Commercial
- Tax Law
- Estate Planning, Wills & Trusts
- Probate & Estate Administration
- Succession Planning
- Banking & Financial Services
- Corporate Finance & Securities
- Intellectual Property
- Co-operative Law
- Municipal law
- Aboriginal Law
- Environmental Law

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The Best Lawyers™ in Canada since 2020 in the practice of Corporate Law, and was recognized by Best Lawyers™ as the 2022 corporate Law “Lawyer of the Year” in Truro.

## Experience

- Regularly assisting clients with structuring or restructuring their business, including incorporating companies, preparing shareholder agreements, preparing partnership agreements and joint venture agreements
- Structuring and implementing tax planned corporate reorganizations such as freezes, interposition of family trusts, Section 85 rollovers, purifications, divisive reorganizations, continuances, amalgamations and wind ups
- Assisting clients with the purchase and sale of businesses (by way of share sale or asset sale) and the purchase and sale of assets in the course of business and commercial financing
- Assisting major Canadian and US law firms in Nova Scotia matters, including corporate restructuring, financing and transactions with unlimited liability companies
- Advising clients on operational matters on a day to day basis, including assisting in all aspects of contract drafting and negotiation, providing direction on corporate governance matters and directors' and officers' liability
- Advising individuals and business owners in trust and estate or succession planning matters including preparing wills and assisting with estate administration
- Co-corporate secretary to large international business

## Recognition

- *The Best Lawyers in Canada: 2022 Corporate Law “Lawyer of the Year” in Truro*
- *The Best Lawyers in Canada: recognized for Corporate Law, Tax Law and Estates and Trusts, 2021, 2022*
- *The Best Lawyers in Canada: recognized for Corporate Law, 2020*
- *The Canadian Legal Lexpert Directory: recognized as a “Leading Lawyer to Watch” in Corporate Commercial Law, 2018*

## Associations and Memberships

- Nova Scotia Barristers' Society
- Canadian Bar Association
- Canadian Tax Foundation
- Society of Estate and Trust Practitioners
- Chair, Canadian Bar Association, Nova Scotia Business Law Section, 2016-2020

- Vice-Chair, Canadian Bar Association, Nova Scotia Business Law Section, 2014-2016

## **Community Involvement**

- Past Director, Kings Mutual Insurance Company
- Current Director, Colchester Community Workshop Foundations
- Current Director, Truro and Colchester Regional Enterprise Network
- Past Cabinet member, Capital Campaign for Colchester Community Workshops
- Past Chair, Colchester East Hants Health Centre Foundation
- Past Chair, United Way of Colchester County
- Past Chair, Campaign Team for the United Way of Colchester County
- Former Solicitor, Nova Scotia Chamber of Commerce
- Volunteer/fundraiser for various organizations and events including Canadian Cancer Society, Children's Wish Foundation, Big Brother's Big Sister's and the Legal Information Society of Nova Scotia

## **Publications and Speaking Engagements**

Jennifer has been a guest speaker on various corporate, tax and estate planning issues and continues to enjoy the opportunity to provide information sessions to businesses and other organizations at their request.

Jennifer's presentations and articles have included:

- The 2019 Atlantic Provinces Tax Conference on "Current Cases"
- The 2018 Canadian Bar Association Annual Conference on "Drafting Comprehensive Shareholders' Agreements"
- The 2015 Atlantic Provinces Tax Conference on "Should I Stay or Should I Go? Practical and Tax Considerations through the Life Cycle of a Marriage"
- The 2011 Canadian Bar Association presentation on "Due Diligence Minute Book Reviews"
- Co-author of "Challenges in the Implementation of Alter Ego and Joint Spousal Trusts" for the Society of Trust and Estate Practitioners, Atlantic Branch, Fall 2012 Newsletter

## **Education and Bar Admissions**

- Canadian Institute of Chartered Accountants (CICA) In Depth Tax Course, Part I and Part II
- Bar Admission: Nova Scotia, 2007
- LL.B. (Dalhousie University, 2006)
- B.B.A. (Acadia University, 2003)