



Michelle H. Lu

PARTNER

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Overview

Michelle's practice focuses on the tax aspects of domestic and cross-border transactions, business operations and investments. She advises clients on a broad range of matters, including public and private mergers and acquisitions, fund formation and investments, joint venture structures, partnership and real estate transactions (including public and private REITs), and debt and equity securities offerings in both public and private markets.

Featured Work

One of the largest acquisitions in the LP-led private funds secondaries market in 2024

Torys acted for Mastercard Foundation Asset Management Corporation in a US\$540.6 million bespoke LP-led secondary transaction to acquire private equity ownership interests and certain other illiquid assets held by Kodak Retirement Income Plan Trust, the U.S. pension arm of the Eastman Kodak Company

the co-controlling shareholders of Fleet Complete, Inc., Ontario Teachers' Pension Plan and Madison Dearborn Partners, in its C\$200 million sale to Powerfleet, Inc., a global leader in AIoT SaaS solutions to optimize the performance of mobile assets to unify business operations

a private equity firm in its acquisition of an international research organization in the health sciences space

Alamos Gold in its US\$325 million acquisition of all of the issued and outstanding shares of Argonaut Gold Inc.

Certus Pest Control in a strategic growth investment from Liberty Mutual Investments and Imperial Capital Limited

Healthcare of Ontario Pension Plan (HOOPP) as one of the lead investors in a US\$650 million preferred equity financing by Pine Gate Renewables, LLC, a U.S.-based developer, owner, and operator of clean energy projects across the United States

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Insights

[2024 U.S. elections: tax update](#)

[Section 1446\(f\): the surprising reach of a U.S. withholding tax](#)

[Key tax issues when buying a U.S. business](#)

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News

Torys announces new partners and counsel

Torys is excited to announce the promotion of eight of our lawyers to partner and three of our lawyers to counsel.

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Education and Bar Admissions

Education

JD, 2014

Yale Law School

AB, 2011

Princeton University

Bar Admissions

New Jersey, 2014

New York, 2015