



**Mark Blumberg** is a partner at the law firm of Blumberg Segal LLP in Toronto and works almost exclusively in the area of Canadian non-profit and charity law. Mark has a B.A. in Political Science from the University of Toronto, an LLB from the University of British Columbia and a LLM from Osgoode Hall Law School in Tax Law. Mark is on the Executive of the Canadian Bar Association (CBA) National Charities and Not-for-Profit Law Section and is also on the Executive of the Ontario Bar Association (OBA) Charity and Non-profit law section. Mark is also the editor of [www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca) – a Canadian charity law website and [www.globalphilanthropy.ca](http://www.globalphilanthropy.ca)™ – a Canadian website dedicated to legal and ethical issues for Canadian charities operating abroad.

**Elena Hoffstein** is engaged in personal tax and estate planning, family business succession planning, wills and trusts, corporate reorganizations, marriage contracts and charities and not for profit law. Elena also represents clients in both contentious and non-contentious estate litigation matters including will challenges, mental capacity matters, applications for advice and direction of the court and passing of fiduciary accounts.

**Robert Hayhoe** is a charity law partner with Miller Thomson LLP in Toronto, advising and representing charities and not-for-profit organizations on a national and international basis. Called to Ontario Bar in 1998 and British Columbia Bar in 2006; B.A. (University of Toronto), LL.B. (U.B.C.), LL.M. (Osgood). Member of OBA and CBA Charity and Not-for-Profit Law Section executives, member of numerous professional organizations including Canadian Tax Foundation, International Fiscal Association, and ABA Tax Section Exempt Organizations Committee. Recognized by L'Expert as a leading Canadian Charity and Not-for-Profit law practitioner and as a 2006 Top 40 Under 40 *International Journal of Not-for-Profit Law* Canada Contributing Editor. International Centre for Not-for-Profit Law Advisory Council member. *Exempt Organization Tax Review* Canadian Charity Law Columnist. Robert is a frequent presenter and author of many articles, and co-author of *Charities Taxation, Policy and Practise* loose-leaf service.

**Linda J. Godel** is a lawyer with Torkin Manes LLP in Toronto. She advises non-profits and charities on a wide range of matters and is a frequent writer and presenter on topics relevant to the non-profit sector. She regularly speaks to boards about governance and director's responsibilities and liabilities. Linda is currently the Past-Chair of the Ontario Bar Association's Charity and Not-for-Profit Law Section and an active advocate for the sector.

**Brenda Lee-Kennedy** has 22 years of experience as a chartered professional accountant specializing in Canadian taxation. She is a partner with PwC, practicing in the areas of charities and not-for-profit taxation as well as private enterprise taxation, providing guidance and advice to both Canadian taxable and tax-exempt organizations. Brenda has assisted not-for-profit and charity clients with tax matters including not-for-profit tax compliance, other business and operational-related activities that support the continued "tax health" of the organization, and has been involved extensively in restructuring of tax-exempt's business activities to accommodate an expansion or change in the organization's mandate. Brenda participates in a number of technical working groups involving umbrella organizations, professional adviser groups to the not-for-profit sector and government bodies to address charity and not-for-profit taxation and policy issues. She regularly presents internally and externally on technical matters affecting not-for-profit organizations and provides thought leadership on developments for the sector through publication writing including Canadian Tax Foundation's Tax Highlights newsletter and PwC Wealth and Tax Matters periodical.

**Barry Kuretzky** is a senior partner of the firm and has specialized in the area of employment and labour law for over 30 years. Mr. Kuretzky is the co-author of two leading books on employment law, *Mediating Employment Disputes* and *Human Resources Guide to Workplace Harassment*. He has been consistently recognized by Lexpert as a leading practitioner in Employment Law and was recognized by Lexpert in their publication, *The Guide to the Leading 500 Lawyers in Canada* as well as *The Guide to the World's Leading Labour and Employment Lawyers*.

