

Michael Nakanishi

CURRICULUM VITAE

Michael Nakanishi graduated from the University of British Columbia with a Bachelor of Commerce in 1978 and in 1980 he obtained his C.A. degree. Michael has been a principal in D&H Group LLP since 1989. He has extensive experience in providing assurance, consulting and tax services. These services include:

- Consulting services on acquisitions and divestures of businesses and real estate
- Assurance services for a broad spectrum of private companies
- Consulting to First Nations and related entities
- Tax services for private businesses and their principals
- Assisting non-residents invest in Canada
- Tax reorganizations

Michael has experience in advising a broad spectrum of clients including the real estate and fishing industries and First Nations.

Representative Experience

- Advised on tax planning and financing for private companies and their shareholders on numerous transactions
- Assisted in wealth preservation and estate planning to high net worth individuals and families.
- Assisted First Nation clients on major investments including a real estate acquisition valued over \$ 300 million and a large "Run of the River" power project.
- Advised on treaty negotiations for a First Nation.
- Acted for a software development company that was acquired by a public company for a price in excess of \$ 100 million.
- Provide assurance, business advisory and tax consulting services for economic development companies.
- Acted as advisor to a non-resident entity on the acquisition and subsequent divesture of a substantial real estate venture.
- Acted for clients in providing tax structures on an acquisition of business enterprise.
- Successfully represented numerous clients in disputes with Canada Revenue Agency.
- Advised First Nation entities on operational issues and strategic planning.
- Advised on an acquisition and participated in the negotiations of a golf course and the subsequent joint venturing of the project.

Community Activities

- Member, Canada Japan Society
- Past director, National Nikkei Heritage Center