

CARTERS IS PLEASED TO ANNOUNCE THAT...

Two lawyers have recently been admitted as partners, and...

Karen J. Cooper practices charity and not-for-profit law with an emphasis on tax issues in Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. Ms. Cooper also has considerable teaching experience, including the Estates (Tax) section of the Ontario Bar Admission Course, presenting workshops for The Institute of Chartered Accountants of Ontario, as sessional lecturer at Carleton University School of Business teaching Business Law, and part-time professor at the University of Ottawa, Faculty of Common Law, and is a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada* (LexisNexis Butterworths).



Esther S.J. Oh practices charity and not-for-profit law in Carters' Mississauga office. Her practice encompasses matters such as incorporation, corporate restructuring, legal risk management reviews and other related areas. Ms. Oh is a member of the Charity and Not-for-Profit Section of the Ontario Bar Association, a contributor to the *Charity Law Bulletin*, and has spoken at the Canadian Bar Association's National Symposium on Charity Law. Ms. Oh also has a broad range of volunteer experience in working with charities, including having served as a board member and corporate secretary of a national religious umbrella organization, as well as participating in various humanitarian programs, student oriented speaking engagements, and other community service initiatives.

... we're expanding our charity practice.

Carters is a leading Canadian and international charity and not-for-profit law firm, with offices in Ottawa, Mississauga and Orangeville, and host of www.charitylaw.ca. Both the Orangeville and Ottawa charity law practices are expanding. Interested candidates are encouraged to contact the firm's Managing Partner, Terrance Carter, at tsc@carters.ca.

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