

CANADIAN Lawyer

\$7.00

Survey

Canada's leading law firm boutiques

In our second annual feature on leading boutiques, we look at why these smaller, super-specialized firms are becoming so popular. We also find out which ones are leaders in their fields, and why.

By **Beth Marlin**

When it comes to describing Canadian law firms, terms like "big, medium and small" don't make much sense anymore. The reality is a complex, rapidly evolving landscape, with firms structured around changing client needs; that can mean a handful of international outposts or a raft of lawyers with parallel training in business or applied sciences. One of the fastest-growing areas is that of the "boutique" firm; usually small (under 20 lawyers) but sometimes not (as many as 60 or 70). This practice model is taking off among a certain kind of lawyer — boutique founders are often driven stars who are willing to bear the substantial risks that come with calling the shots.

TAX

- 1) **Felesky Flynn LLP** (Edmonton, Calgary)
- 2) **Millar Kreklewetz LLP** (Toronto)
- 3) **Thorsteinssons LLP** (Toronto, Vancouver)

The fine print

Excluding the tax practices that are in-house at the big accounting firms — like PricewaterhouseCoopers' Wilson & Partners and Ernst & Young's Cousin Taylor — Canada's independent tax boutiques form a small exclusive club, led by **Thorsteinssons**, the largest with a 10-lawyer shop in Toronto and 30 lawyers in its Vancouver digs. Much endorsed by the national megafirms, P.N. Thorsteinsson, one of the country's first tax law specialists, began the firm in 1964. Over the years, Thorsteinssons has produced an impressive number of judges.

Also in Toronto is **Millar Kreklewetz**, a six-lawyer firm that specializes in commodity tax and customs law. Under the Liberal government, founding partner Jack Millar was a member of the Canada Revenue Agency's Minister's advisory committee. Millar is also a past governor of the Canadian Tax Foundation and past chair of the Canadian Bar Association's National Sales and Commodity Tax Section.

In Edmonton and Calgary, the 31 lawyers and two consultants at **Felesky Flynn** are the resident tax aficionados. The firm was created after Calgary tax lawyer Brian Felesky met Edmonton's Gord Flynn, then one of the first in Alberta to hold a dual CA/LLB designate, on a flight and pitched the idea of a fully regional tax boutique. Along with corporate tax planning and other mainstream business tax areas, Felesky Flynn specializes in — wait for it — resource taxation. **Q1**

