LANGUAGE REQUIREMENTS

MERITAS®
LAW FIRMS WORLDWIDE

Doing Business in Canada

MERITAS®
LAW FIRMS WORLDWIDE

Doing Business in Canada

Prepared by Meritas Lawyers in Canada

William Hinz, editor
BrazeauSeller.llp

Published by Meritas, Inc. • 800 Hennepin Avenue, Suite 600
Minneapolis, Minnesota 55403 USA

+1.612.339.8680 I +1.612.337.5783 FAX I WWW.MERITAS.ORG

MERITAS®
LAW FIRMS WORLDWIDE

DOING BUSINESS IN CANADA

This publication has been prepared to provide an overview to foreign investors and business people who have an interest in doing business in Canada. The material in this publication is intended to provide general information only and not legal advice. This information should not be acted upon without prior consultation with legal advisors.

Meritas firms offer clients the ability to access high quality legal services throughout Canada and worldwide. With more than 7,000 business lawyers in over 235 markets, Meritas gives your company access to local counsel around the world.

Meritas firms:

- Offer high quality, worldwide legal services through a closely integrated group of full-service law firms
- Are subject to rigorous selection criteria, ongoing service monitoring and periodic recertification reviews
- Provide global reach and access to local knowledge at market rates
- Offer coordinated service across jurisdictions
- Can be found on www.meritas.org which enables direct access to member firms through a searchable database of lawyer skills and experience plus links to contacts at each Meritas firm

There are over 500 lawyers in 12 firms across Canada providing clients with a local legal partner with deep international resources. Our lawyers are supported by knowledgeable and conscientious patent agents, trade-mark agents, notaries, administrative legal assistants, real estate law clerks, corporate clerks and litigation support specialists. We are closely integrated and strategically placed to deliver coordinated, efficient legal services.

The following currency notation is used in this book.

CND Canadian Dollar

The global financial crisis of 2008 and 2009 revealed the strengths and weaknesses of the world's financial systems. It is universally recognized that Canada's well-regulated financial institutions proved to be a model of prudence to the world. While the Canadian and American economies are interrelated, Canada has forged its own path to become a leader in reducing barriers to global commerce. Canada offers a stable and potentially lucrative market for international businesses and investors.

Over 90% of Canadians live within 160 kilometers (100 miles) of the U.S.-Canada border. As a result, Canada and the United States share many economic imperatives and cultural influences. The economic and material aspirations and realizations of the Canadian and U.S. populations are strikingly similar.

From a historic perspective, however, Canada remains significantly different than the United States. Canada today is a highly multicultural society which generally respects and enshrines cultural heritage rather than encouraging the population to form a homogeneous melting pot. Colonized by the British and French, Canada remains a bilingual country; English and French are the two official languages. Approximately 59% of the population has English as their mother tongue while about 23% of the population is French-speaking (mostly in the province of Québec). The remaining 18% speak other languages.

Canada remains an attractive location for the establishment or expansion of business in North America. During the past decade, there has been a marked trend toward fiscal conservatism. Federal and provincial governments made serious efforts to reduce deficits and balance budgets. Budget surpluses have been achieved on the federal level and in many provinces. Inflation and interest rates have remained low.

Except in certain industry-specific situations where cultural values are at risk, Canada is receptive to foreign investment. Despite its relatively small population, Canada is one of the strongest trading nations in the world. Although historically Canada was an exporter of raw materials and an importer of manufactured goods, shipments from Canada are now balanced between raw materials and finished goods. In addition, Canada is recognized internationally as a world leader in such areas as fibre optics and telecommunications.

This book provides a general overview as of July 2013 of particular matters of interest to businesses considering entry into the Canadian market. Where appropriate, descriptions of both federal and provincial laws are provided. However, this book should not be considered an exhaustive review, and particular businesses may be subject to industry-specific legislation and other legal requirements which are not dealt with in this book. Accordingly, before undertaking any business transaction involving entry into Canada, it is prudent to seek the advice of counsel.

1. WHAT LAWS INFLUENCE THE RELATIONSHIP BETWEEN LOCAL AGENTS AND DISTRIBUTORS AND FOREIGN COMPANIES?

Foreign companies doing business in Canada will be influenced by legislation, the common law and various international treaties. Canada's Constitution creates mutually exclusive jurisdictions for federal and provincial legislation. For example, Canada's intellectual property, competition, bankruptcy and criminal laws are solely within the purview of the federal government. Provincial legislative authority is granted for the regulation of trade and commerce, education and health within the province. However, the jurisdictional distinctions are often blurry, and the subject matter of federal and provincial legislation sometimes overlaps. In addition, Canada has entered into many international trade and tax treaties with other countries which will influence foreign companies doing business in Canada.

2. HOW DOES THE CANADIAN GOVERNMENT REGULATE COMMERCIAL JOINT VENTURES BETWEEN FOREIGN INVESTORS AND LOCAL FIRMS?

Legislation by the federal government and each of the provincial governments regulates ventures between foreign investors and local firms, including agents and distributors. From a contracting perspective, there is no material distinction between business parties who are foreign and those who are local.

The foreign investor will have to comply with the direct investment provisions noted below in question 3 and discussed in more detail in the Foreign Investment & Merger section of this Guide.

In addition, many obstacles to foreign investment have been removed as a result of the various free trade agreements that Canada has negotiated with other countries, such as the North American Free Trade Agreement discussed in detail in the International Trade section of this Guide.

3. WHAT ROLE DOES THE GOVERNMENT OF CANADA PLAY IN APPROVING AND REGULATING FOREIGN DIRECT INVESTMENT?

Non-Canadians who acquire control of an existing Canadian business or who wish to establish a new unrelated Canadian business are subject to the federal Investment Canada Act (ICA). In either case the non-Canadian investor must submit either a Notification or an Application for Review to the federal government. A Notification must be filed each and every time a non-Canadian commences a new business activity in Canada and each time a non-Canadian acquires control of an existing Canadian business where the establishment or acquisition of control is not a reviewable transaction. Only in certain circumstances does the ICA seek to review or restrict new investments by non-Canadians. In general terms, the transactions which are subject to review under the ICA are larger transactions, and transactions in certain politically and culturally significant sectors (as noted below in question 5). Securities transactions and venture capital deals, acquisitions of control in connection with realization on security, certain financing transactions and certain direct and indirect acquisitions of control by insurance companies are exempt from the ICA. For all other transactions a Notification needs to be filed.

More detailed information on the ICA and direct investment in Canada can be found in the Foreign Investment & Merger section of this Guide.

4. CAN FOREIGN INVESTORS CONDUCT BUSINESS IN CANADA WITHOUT A LOCAL PARTNER? IF SO, WHAT CORPORATE STRUCTURE IS MOST COMMONLY USED?

There is nothing preventing a foreign investor from conducting business in Canada without a local partner. All businesses, foreign or local, must register in the appropriate jurisdiction to conduct business; however, these are administrative filings.

Most foreign investors, however, would incorporate a new company in a Canadian jurisdiction in order to carry on their business. This Canadian subsidiary may be a standard limited liability corporation or it might be an unlimited liability corporation, depending on the tax characteristic of the parent's jurisdiction. More detailed information on the forms of business organization in Canada can be found in the Forms of Business Organization section of this Guide. In addition, the taxation of foreign investors and their Canadian subsidiaries is discussed in detail in the Taxes and Duties section of this Guide.

5. WHAT STEPS DOES THE CANADIAN GOVERNMENT TAKE TO CONTROL MERGERS AND ACQUISITIONS WITH FOREIGN INVESTORS OF ITS NATIONAL COMPANIES OR OVER ITS NATURAL RESOURCES AND KEY SECTORS (E.G., ENERGY AND TELECOMMUNICATIONS)?

As discussed in question 2, non-Canadians who acquire control of an existing Canadian business, or who want to establish a new unrelated Canadian business, are subject to the federal Investment Canada Act (ICA). The transactions subject to review include businesses within a prescribed type of business activity that is related to Canada's cultural heritage or national identity, and transactions where the Minister responsible has reasonable grounds to believe that an investment by a non-Canadian could be injurious to national security. Notice of the transaction is given to the Review Division of Industry Canada. When a transaction is reviewable under the ICA, the investor is required to file an extensive pre-closing filing called an Application for Review with supporting documents. When a review is conducted, the investor is prohibited from closing the transaction until the Minister's approval is obtained. Investment reviews under the ICA proceed in tandem with reviews under the Competition Act.

Merger or antitrust review and prenotification in Canada are governed by the Competition Act. Mergers that exceed a certain size threshold require the Commissioner of Competition to be notified prior to completion. Whether a notification filing is required is determined by the value of the assets in Canada and the annual gross revenues from sales in, from or into Canada of the parties to the transaction, and of the target corporation itself.

There are sectors in Canada, such as telecommunications and other broadcast-related sections, that have ownership restrictions imposed by the federal government. In addition, Canada has anti-dumping legislation which imposes duties to prevent unfair competition with domestic Canadian goods.

More detailed information on the direct investment and competition laws in Canada can be found in the Foreign Investment & Merger section of this Guide.

6. HOW DO LABOUR STATUTES REGULATE THE TREATMENT OF LOCAL EMPLOYEES AND EXPATRIATE WORKERS?

For employers in Canada, the employment relationship is governed by various federal and provincial acts that provide minimum standards for most employees. In most cases, individual or collective agreements will be governed by these minimum standards. Accordingly, Canada cannot be considered a jurisdiction in which there is employment at will. There are minimum standards which mandate that employees are entitled to receive either notice of the termination of their employment or pay in lieu of notice if their employment is terminated without cause. The legislative requirements are minimum standards only and do not restrict an employee's right to sue for breach of contract, wrongful dismissal or other damages arising from the termination of his or her employment. In the absence of a written contract to the contrary, termination of employment without cause generally requires significantly longer notice periods than those provided by the legislation. Appropriate reasonable notice periods have been established by common law through the litigation process on a case-by-case basis. The courts consider various factors, including the employee's age, length of service, position, remuneration, how the employee came to be employed, their chance of finding replacement employment and the manner of dismissal. The judge will consider all of these factors to determine the appropriate "reasonable notice" period.

Reasonable notice established by the common law in Canada often greatly exceeds the obligations of U.S. employers to their employees. The grounds for termination for cause in Canada are also very limited and reserved for the most serious misconduct (for example, where the termination results from acts of dishonesty of the employee, or where the employee has been warned in writing various times and provided with assistance, yet continues to perform below expectations).

More detailed information on employment law in Canada can be found in the Employment Law section of this Guide. In addition, more detailed information on business visitors (temporary residents), temporary workers, professional workers under the various international trade agreements and permanent residents can be found in the Immigration Restrictions section of this Guide.

7. HOW DO LOCAL BANKS AND GOVERNMENT REGULATORS DEAL WITH THE TREATMENT AND CONVERSION OF LOCAL CURRENCY, REPATRIATION OF FUNDS OVERSEAS, LETTERS OF CREDIT AND OTHER BASIC FINANCIAL TRANSACTIONS?

Banking, currency and negotiable instruments are regulated uniformly in Canada by the federal government. Specifically, all banks in Canada are regulated by the federal government. *The Bank Act*, S.C. 1991, c. 46 is the main federal statute which regulates Canadian banking. Canadian banks are divided into three distinct categories. Schedule I banks are domestic banks that are allowed to accept deposits which may be eligible for deposit insurance. Schedule II banks are foreign bank subsidiaries that are authorized to accept deposits which may be eligible for deposit insurance. Foreign bank subsidiaries are controlled by eligible foreign institutions. Schedule III banks are foreign bank branches of foreign institutions that are authorized to do banking business in Canada.

8. WHAT TYPES OF TAXES, DUTIES AND LEVIES SHOULD A FOREIGN INVESTMENT IN CANADA EXPECT TO ENCOUNTER?

When doing business in Canada, you can expect to encounter sales and transfer taxes, income and capital taxes, and custom and excise duties.

Canada has a 5% goods and services tax (GST) which applies to most goods and services on the purchase price. Those engaged in commercial activity in Canada having worldwide sale of goods and services subject to GST greater than CND30,000 per year must register to collect GST. Registration entitles businesses to input tax credits (ITCs) equal to the full amount of GST paid by them on all business purchases. Some nonresidents carrying on business in Canada are also required to register to collect GST. Most Canadian provinces charge a sales tax ranging between 5% and 10% on tangible property and certain services. Harmonized Sales Tax (HST) has been implemented in Nova Scotia, New Brunswick, Newfoundland, British Columbia and Ontario. HST applies to all goods and services that are subject to GST and ranges between 12% and 15%. Registrants for HST are entitled to claim ITCs. The province of Québec administers its own sales taxes together with the GST. The rate of the Québec sales tax is 9.975%. In addition, a land transfer tax, ranging from .02% to 2%, is payable on the acquisition of real property in each province.

Canada imposes a federal income tax on nonresidents who conduct business or sell real property in Canada. Canada also imposes a federal nonresident withholding tax on certain Canadian source payments. This requirement can be waived if the non-resident is carrying on business through a permanent establishment. Canada has entered into bilateral treaties with many countries which contain tax relief provisions. A foreign tax credit may be available in the nonresident's own jurisdiction. A corporation incorporated in Canada will be considered a resident of Canada for income tax purposes. This means the corporation will be subject to Canadian income tax on its worldwide income. Foreign businesses can also be carried on through branch operations. Provinces and territories typically impose income tax on corporations carrying on business within the province and some impose a capital tax on corporations.

All goods entering Canada go through a customs inspection at the point of entry. Documentation accompanying goods ascertains the transaction value of the goods (the price paid for the goods by the importer, subject to adjustments for royalties, shipping fees and transportation). The amount of customs duty is determined by the customs tariff that sets out a specific list describing the class of goods and setting out the corresponding rate of duty. Member countries of North American Free Trade Agreement (NAFTA) receive a preferential duty rate. Imported goods, such as alcohol and tobacco, are subject to a special duty under the customs tariff that is equal to the excise duty paid by Canadian producers.

There are special anti-dumping duties for imported goods sold in Canada at prices that are below the prices in the home market. Dumping occurs when the "normal value" of the imported goods exceeds the "export price." These anti-dumping duties are imposed to provide Canadian producers with relief from unfair import competition.

More detailed discussion of this topic can be found in the Taxes and Duties section of this Guide.

9. HOW COMPREHENSIVE ARE THE INTELLECTUAL PROPERTY LAWS OF CANADA, AND DO THE LOCAL COURTS AND TRIBUNALS ENFORCE THEM OBJECTIVELY, REGARDLESS OF THE NATIONALITY OF THE PARTIES?

Canada offers a fully developed and modern intellectual property law regime. Through federally based legislation that governs the acquisition and enforcement of intellectual property rights throughout Canada, parties are able to register and protect all aspects of intellectual property, including trade-marks, copyright, patents of invention and industrial designs. Canada is also a party to all of the major world intellectual property law treaties and conventions, including the Patent Cooperation Treaty, the Berne Convention and the various World Intellectual Property Organization treaties. Parties, including those based in foreign jurisdictions, have the ability to enforce their intellectual property rights in either the superior courts of the Canadian provinces, or, more often, in the Federal Court of Canada, which courts are required to enforce Canada's laws fairly and objectively, regardless of a party's national origin.

A more detailed discussion of this topic can be found in the Intellectual Property section of this Guide.

10. IF A COMMERCIAL DISPUTE ARISES, WILL LOCAL COURTS OR ARBITRATION OFFER A MORE BENEFICIAL FORUM FOR DISPUTE RESOLUTION TO FOREIGN INVESTORS?

Whether or not foreign investors will benefit more from bringing a dispute to private arbitration or to the courts will depend on the nature of the dispute. For example, a foreign investor may benefit from having a complex commercial matter arbitrated privately, as the parties can attempt to select an arbitrator who has experience and knowledge related to the subject matter at issue. Private arbitration can also be beneficial because it is generally a much faster process than court proceedings. In either case, Canadian law, and in particular Canada's Charter of Rights and Freedoms, guarantees equality under the law, which extends to foreign participants in court or arbitration proceedings, such that neither party to a dispute should benefit (or suffer) from the fact of their national origin.

FEDERAL LAWS

English and French are the official languages of Canada. The Constitution of Canada and the Official Languages Act guarantee that English and French have equality status and equal rights and privileges as to their use in all institutions of the Parliament and government of Canada. Thus, the following minimum rights for the citizens of Canada are guaranteed in their dealings with federal government agencies and federally controlled corporations:

- The full and equal access to the laws of Canada and to the federal courts in both languages
- The right of any member of the public to communicate with, and to receive available services from, any institution of the Parliament or the government of Canada in either official language
- The right of officers and employees of institutions of the Parliament or government of Canada to have equal opportunities to use the official language of their choice while working together

The Official Languages Act provides as well that every federal institution that regulates persons or organizations with respect to any of their activities that relate to the health, safety or security of members of the public has the duty to ensure, through its regulation of those persons or organizations, that members of the public can communicate with and obtain available services from those persons or organizations in relation to those activities in both official languages.

For example, the Consumer Packaging and Labeling Regulation provides that all information required by the Consumer Packaging and Labeling Act and the Regulation to be shown on the label of a prepackaged product (the common or generic name of the product and a declaration of net quantity) shall be shown in both official languages except that the identity and principal place of business of the person by or for whom the prepackaged product was manufactured, processed, produced or packaged for resale may be shown in one of the official languages.

With regard to the labeling of drugs, the Food and Drug Act and the Food and Drug Regulations provide that the adequate directions for use required to be shown on the inner and outer labels of a drug shall be in both the French and English languages if the drug is available for sale without prescription in an open self-selection area.

The Hazardous Products Act and implemented Regulations provide that for many hazardous products, notably toys, lead-containing food containers, products containing cellulose nitrate, candles and tents, any written statement or warning or other written information must be written in English and in French.

According to the Marking of Imported Goods Regulations, the country of origin of NAFTA goods must be indicated to the ultimate purchaser in French, English or Spanish and the country of origin of non-NAFTA goods must be indicated to the ultimate purchaser in French or English.

PROVINCIAL LAWS OTHER THAN QUÉBEC

Bilingual requirements in Canada are not only found in federal statutes but in provincial statutes as well. New Brunswick, Ontario and Manitoba have language-related law and/or regulations. Most of them relate to the relationship between the citizens and the provincial government. But some of them, like in New Brunswick, relate to consumer issues. The New Brunswick Insurance Act provides official languages sections. The insurers doing business in New Brunswick must provide or make available forms and documents relating to insurance contracts in both official languages.

QUÉBEC LANGUAGE REQUIREMENTS

French is the official language of Québec. The Charter of the French Language (the Charter) guarantees French language rights and requires the use of French in virtually every field of human, government and business activity within Québec. However, English (or indeed any other language) may also be used.

The *Office de la Langue Française* (the Office) is an entity that was established to define and conduct Québec policy on linguistics research and terminology and to ensure that the French language becomes, as soon as possible, the language of communication, work, commerce and business in the civil administration and enterprises. Therefore, if you wish to conduct business in Québec, supplemental bilingual requirements must be met.

FIRM NAMES FOR FIRMS ESTABLISHED IN QUÉBEC

A French corporate name is required for a company's incorporation in Québec; an English name may be used in addition to the French name. Under the Charter, a firm's name must be in French, but a version in another language may accompany it, so long as the French version appears at least as prominently.

When another language is permitted to be used in public signs and posters and commercial advertising, the use of a firm name in a language other than French is also permitted. When texts and documents are drawn up in a language other than French, the firm name may appear in the other language, without the French version.

FIRM NAMES FOR FIRMS ESTABLISHED EXCLUSIVELY OUTSIDE QUÉBEC

If a firm is established exclusively outside Québec, the inscription of its name on a product, in catalogues, brochures, folders, commercial directories, any similar publications, on public signs, posters and commercial advertising may be exclusively in a language other than French.

USE OF TRADE-MARKS

A recognized trade-mark within the meaning of the Trade-marks Act may appear exclusively in a language other than French on a product, in catalogues, brochures, folders, commercial directories, any similar publications, on public signs, posters and commercial advertising, unless a French version of the trade-mark has been registered in Canada.

A recognized trade-mark under the Trade-marks Act is a mark that is “used” by a person for the purpose of distinguishing or so as to distinguish wares or services. This therefore includes non-registered trade-marks, but the authorities have attempted lately to deter businesses from using such trade-marks by promoting an interpretation of the law that does not allow it. The issue has yet to be considered by a competent tribunal.

CONTRACTS AND FORMS

Contracts can be written in English or another language. However, contracts predetermined by one party, contracts containing printed standard clauses and contracts of adhesion, and the related documents, must be drawn up at least in French. Similarly, application forms for employment, order forms, invoices and receipts must also be drawn up at least in French. These documents may be drawn up in another language as well, at the express wish of the parties.

PUBLIC SIGNS AND POSTERS AND COMMERCIAL ADVERTISING

In general, most public signs and posters and commercial advertising may be in both French and another language, provided that the French is “markedly predominant,” as defined by Regulation. However, there are two situations where commercial advertising must be exclusively in French. A firm’s commercial advertising, displayed on billboards, signs or posters or on any other medium having an area of 16 square meters or more and visible from any public highway (unless the advertising is displayed on the very premises of an establishment of the firm) and a firm’s commercial advertising on or in any public means of transportation and on or in the accesses thereto, including bus shelters, must be exclusively in French.

WEBSITES AND COMMERCIAL ADVERTISING

While the Charter does not specifically mention the words “fax,” “email” or “Internet,” the Office has taken the view that such media of advertising are subject to the same rules and exceptions as those concerning commercial advertising. English media websites could thus use English exclusively without violating the Charter. In addition, products of a cultural or educational nature may be advertised exclusively in the language of the product, without a French version.

Aware of the fact that the Internet is now used by companies as a means of advertising products on the global market, which products are often designed only for export, the Office has indicated that it will apply a simple rule whereby products available in Québec stores must be advertised in French on the website of a company or dealer which has a place of business or an address in Québec.

CATALOGUES, BROCHURES, ETC.

In general, catalogues, brochures, folders, commercial directories and any similar publications must be at least in French. However, catalogues, brochures, folders, commercial directories and other similar publications available to the public or distributed to the public by way of mass mail or door-to-door delivery may be in two separate versions (one exclusively in French and the other exclusively in the other language), provided that the material presentation of the French version is available under no less favorable conditions of accessibility and quality than the version in the other language. The version exclusively in another language may, however, be inserted in a news publication published exclusively in that language; it may also be sent to an individual who has made a written request to receive such documents in that other language.

COMPUTER SOFTWARE

All computer software, including game software and operating systems, whether installed or uninstalled, must be available in French unless no French version exists. However, all regulations that relate to product labeling, catalogues, brochures, folders, commercial directories, public signs and posters and commercial advertising must be respected.

Software can also be available in languages other than French, provided that the French version can be obtained on terms (except price where it reflects higher production costs) that are no less favorable and that have technical characteristics that are at least equivalent.

PRODUCT LABELING

In general, every inscription on a product, on its container or on its wrapping, or on a leaflet, brochure or card supplied with the product, including such things as directions for use and warranty certificates, must be at least in French. This rule applies also to menus and wine lists.

The French inscription may be accompanied with translations, provided that no inscription in another language is given greater prominence than that in French.

There are, however, a few situations where an inscription on a product and the documents supplied with a product do not have to be in French. For example, inscriptions on products intended for a market outside Québec may be exclusively in a language other than French; inscriptions on cultural or educational products, such as books, magazines, publications, disks, films or tapes, may be exclusively in a language other than French if the content is in a language other than French or if the cultural or educational product has no language content. Other exceptions are set out in the relevant regulations.

LABOUR RELATIONS

Written communications between an employer and employee must be at least in French and job offers or promotions must be offered at least in French. Collective agreements and the schedules attached to them must be drafted at least in French. They may also be drawn up in another language.

FRANCIZATION OF ENTERPRISES

Enterprises employing 50 or more people in Québec for a period of six months must register with the Office. The Office will then issue a certificate of registration to the enterprise. Within a year of the issuance of the registration certificate, the enterprise must provide the Office with an analysis of its linguistic situation. The Office will issue a francization certificate if it concludes that the use of French is generalized at all levels of the enterprise. If the Office considers that the use of French is not so generalized, the enterprise must adopt and implement a francization program. In addition, such enterprises shall have a French language version of their entire website.

Enterprises employing 100 or more people must form a francization committee composed of six or more people. The committee's responsibilities include analyzing the linguistic situation in the enterprise, devising and supervising the implementation of a francization program, and ensuring that the use of French remains generalized at all levels of the enterprise.

CONCLUSION

Canada has become a world leader in reducing global trade barriers. Free trade with the United States and Mexico and freer trade with other countries have lowered many of the barriers to entering into the Canadian market. Canada, with its rich resources and vibrant marketplace, presents many opportunities for foreign businesses and investors. The foreign investor is encouraged to explore the competitive advantages of Canada. Sensitivity to the cultural, administrative and legislative differences in Canada will assist an enterprise's entrance into the Canadian market.

Through the general information provided in this book, we have attempted to illustrate the highly multicultural society that is Canada and to provide an overview of some of the main issues faced by foreign businesses and investors in Canada. It is important for foreign businesses and investors wishing to invest in Canada or enter into trade with Canadian businesses to understand the laws and culture of this country and to seek the advice of counsel at the appropriate time.

ALBERTA
McLennan Ross LLP
1000 First Canadian Centre
350 - 7th Avenue SW
Calgary T2P 3N9

***James L. Lebo, Q.C*.**
jlebo@mross.com
Tel: +1 (403) 543-9120
www.mross.com

McLennan Ross LLP
600 West Chambers
12220 Stony Plain Road
Edmonton T5N 3Y4

Charles P. Russell, Q.C.
crussell@mross.com
Tel: +1 (780) 482-9200
www.mross.com

BRITISH COLUMBIA
Boughton Law Corporation
PO Box 49290
Suite 700 - 595 Burrard Street
Three Bentall Centre
Vancouver V7X 1S8

James M. Coady
jcoady@boughton.law.com
Tel: +1 (604) 687-6789
www.boughton.law.com

MANITOBA
Pitblado LLP
2500 - 360 Main St
Winnipeg R3C 4H6

Joseph D. Barnsley
barnsley@pitblado.com
Tel: +1 (204) 956-0560
www.pitblado.com

NEW BRUNSWICK
Lawson Creamer
133 Prince William St., Suite 801
Saint John E2L 2B5

Gary Lawson
glawson@lawsoncreamer.com
Tel: +1 (506) 633-3737
www.lawsoncreamer.com

NEWFOUNDLAND & LABRADOR
Ottenheimer|Baker
10 Fort William Place, 6th Floor
PO Box 5457
St. John's A1C 5W4

Robert Andrews, Q.C.
randrews@ottenheimerbaker.com
Tel: +1 (709) 722-7584
http://ottenheimerbaker.com

NORTHWEST TERRITORIES
McLennan Ross LLP
1001 Precambrian Building
4920 - 52nd Street
Yellowknife X1A 3T1

Glenn D. Tait
gtait@mross.com
Tel: +1 (867) 766-7677
www.mross.com

NOVA SCOTIA
Wickwire Holm
2100-1801 Hollis Street
PO Box 1054
Halifax B3J 2X6

Michael Kennedy
mkennedy@wickwireholm.com
Tel: +1 (902) 429-4111
www.wickwireholm.com

ONTARIO

Harrison Pensa LLP

450 Talbot Street
PO Box 3237
London N6A 4K3

Christian J. Hamber
chamber@harrisonpensa.com
Tel: +1 (519) 679-9660
www.harrisonpensa.com

BrazeauSeller.LLP

750-55 Metcalfe Street
Ottawa K1P 6L5

Fred E. Seller
fseller@brazeauseller.com
Tel: +1 (613) 237-4000
www.brazeauseller.com

Minden Gross LLP

145 King Street West
Suite 2200
Toronto M5H 4G2

Kenneth L. Kallish
kkallish@mindengross.com
Tel: +1 (416) 362-3711
www.mindengross.com

PRINCE EDWARD ISLAND

Matheson & Murray

Queen Square
119 Queen Street, Suite 202
Charlottetown C1A 7L9

M. Lynn Murray, Q.C.
lmurray@mathesonandmurray.com
Tel: +1 (902) 894-7051
www.mathesonandmurray.com

QUÉBEC

BCF LLP

1100 René-Lévesque Blvd. West
25th Floor
Montréal H3B 5C9

André Ryan
ar@bcf.ca
Tel: +1 (514) 397-8500
www.bcf.ca

BCF LLP

2828 Laurier Blvd., Suite 1200
Québec City G1V 0B9

Jules Turcotte
jturcotte@bcf.ca
Tel: +1 (418) 266-4500
www.bcf.ca

SASKATCHEWAN

Robertson Stromberg LLP

105 - 21st Street East, Suite 600
Saskatoon S7K 0B3

Christopher J. Donald
cdonald@rslaw.com
Tel: +1 (306) 652-7575
www.rslaw.com

MERITAS®
LAW FIRMS WORLDWIDE

800 Hennepin Avenue, Suite 600
Minneapolis, Minnesota 55403 USA
+1.612.339.8680 www.meritas.org

Prepared by Meritas Law Firms

Meritas is an established alliance of 170 full-service law firms serving over 235 markets, all rigorously qualified, independent and collaborative. Connect with a Meritas law firm and benefit from local insight, local Let me know if you can work with it.rates and world-class client service.

www.meritas.org enables direct access to Meritas law firms through a searchable database of lawyer skills and experience.