

SECURITIES REGULATION



**MERITAS**<sup>®</sup>  
LAW FIRMS WORLDWIDE

# DOING BUSINESS IN CANADA





**MERITAS<sup>®</sup>**  
LAW FIRMS WORLDWIDE

# DOING BUSINESS IN CANADA

---

PREPARED BY MERITAS LAWYERS IN CANADA

*WILLIAM HINZ, EDITOR*  
*BRAZEAUSSELLER.LLP*



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

+1.612.339.8680 | +1.612.337.5783 FAX | [WWW.MERITAS.ORG](http://WWW.MERITAS.ORG)

© Copyright 2013, Meritas, Inc. All rights reserved.



## **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](http://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

Please be aware that the information on legal, tax and other matters contained in this booklet is merely descriptive and therefore not exhaustive. As a result of changes in legislation and regulations as well as new interpretations of those currently existing, the situations as described in this publication are subject to change. Meritas cannot, and does not, guarantee the accuracy or the completeness of information given, nor the application and execution of laws as stated.

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.

The principal stated purpose of Canadian securities legislation is to preserve the integrity of capital markets and to protect the investing public. In Canada, there is not yet federal legislation relating to the marketing and sale of securities. Instead, each province and territory has its own legislation which regulates the marketing and sale of securities in that province or territory, and the provincial securities regulators have formed the Canadian Securities Administrators to consider and adopt national policy statements, called National Instruments, to harmonize securities law and regulation across the country.

## SECURITIES MARKETS

Securities markets in Canada are similar to those in the United States, although significantly smaller in size and volume. Recently, public markets have been restructured in an effort to ensure a strong exchange system for Canadian capital markets participants.

In addition, very significant amounts of capital are raised in what is referred to as the “exempt market.” This market exists because certain trades in classes of securities and trades to certain types of purchasers have been exempted from the detailed filing and prospectus requirements of the securities legislation. Securities issued in this manner may only be resold without a prospectus if a further statutory exemption is available or an exemption ruling is obtained. This is sometimes referred to as the “closed system.”

## SECURITIES LEGISLATION IN CANADA

Generally, the basic functions served by the various provincial securities laws and regulations (collectively, the Securities Laws) are the following:

- Registration and regulation of persons and institutions trading in securities
- Regulation of securities distributed and traded in each province
- Provision for continuous and timely disclosure of relevant information to the investing public
- Regulation of takeover bids
- Provision of the necessary investigative, preventative and punitive mechanisms to enforce the Securities Laws and combat fraud

The provisions of the Securities Laws are supplemented by Rules, Companion Policies and Policy Statements, some of which are issued by the various Canadian securities commissions but most of which are National Instruments as mentioned above.

## RAISING CAPITAL

There are basically two ways to raise capital in Canada:

- By filing a prospectus under one or more of the Securities Laws
- By raising money without a prospectus, which is possible if an exemption is available

## EXEMPTIONS TO THE PROSPECTUS REQUIREMENTS

In an attempt to harmonize the prospectus exempt distribution regime in Canada and increase efficiency for issues participating in the Canadian capital markets, the Canadian Securities Administrators have adopted National Instrument 45-106. The NI 45-106 exemptions fall into four categories:

- Capital-raising exemptions where the focus is typically upon the sophistication or deemed sophistication of the purchaser or the nature of the issuer and the relationship of the purchaser to the issuer and/or its officers and directors
- Transaction exemptions, where subject to certain conditions the issuance of securities in connection with certain transactions is allowed, on an exempt basis
- Employee, executive officer, director and consultant exemptions, which are the set of exemptions allowing for the issuance of shares to such parties, again under certain conditions
- \* Miscellaneous exemptions which can differ from province to province but may often provide a solution to an issuer wishing to complete a distribution of securities on an exempt basis

In all circumstances, the exemption specifies the criteria which must be met and adhered to.

Finally, reliance on certain of the exemptions will give rise to certain reporting and fee payment obligations.

It should be understood that a very significant portion of the capital raised in Canada is raised in circumstances where exemptions under the Securities Laws are available.

It is also worth noting that several of the provincial regulators are considering implementing “crowdfunding” exemptions, similar to that contemplated by the US JOBS Act, that would permit entrepreneurs to raise funds and issue securities publicly to a broad group of investors via an internet portal.

## DISCLOSURE REQUIREMENTS

When a corporation (or other type of issuer) accesses the securities market in Canada in a manner that requires it to file a prospectus, it becomes a reporting issuer in every jurisdiction where it files that prospectus. If a company makes a takeover bid and is required to file a takeover bid circular, it also becomes a reporting issuer. An issuer can also become a reporting issuer in a provincial jurisdiction by being listed or posted for trading on a stock exchange in that jurisdiction. Reporting issuers must comply with the continuous disclosure requirements of the Securities Laws. There are two types of continuous disclosure requirements:

- Regular disclosure at predictable fixed intervals (annual financial statements, interim financial statements and proxy solicitation materials)
- Irregular or special disclosure which is generally triggered by a material event or change in the reporting issuer's affairs

Continuous disclosure filing requirements can be further categorized as follows:

### Financial Disclosure

Financial disclosure requires the filing of annual financial statements and quarterly financial statements to the standard established by the Securities Laws. The Securities Laws require that public disclosure be made when changes occur in the business or affairs of the reporting issuer that would likely have a significant effect on the market price or value of the issuer's securities. This information is usually released to the public by means of a press release issued to the news media and filed with the appropriate Securities Commissions. In addition, a formal material change report must be filed as soon as practicable and, in any event, within 10 days after the date on which the material change occurs.

### Insider Trading Rules

Insider trading rules supplement the timely disclosure of material change regulations. These rules are designed to protect the "equal opportunity for investment" concept and are principally directed at the period before the dissemination of information. Trading upon and discussing material information must be restricted so that people who have access to information by virtue of their relationship to the issuer do not take advantage of that fact to the disadvantage of other investors. Persons who are categorized as "insiders" under the Securities Laws must file an initial insider report when they acquire securities of the reporting issuer. Thereafter the insiders must file a monthly report of any change in their direct or indirect beneficial ownership of, or control or direction over, securities of that reporting issuer.

### **Proxy Solicitation**

Whenever notice is given of a meeting to holders of voting securities of a reporting issuer, the Securities Laws and corporate laws require that proxies be solicited and that an information circular complying with the requirements of the Securities Laws be sent to the holders relating to the matters to be dealt with at the meeting.

### **Stock Exchange Continuous Disclosure Requirement**

In addition to the disclosure requirements under provincial laws and National Instruments, issuers listing on a stock exchange in Canada will also have to adhere to the disclosure obligations and other rules of such stock exchanges. While there is substantial overlap in terms of the requirements, there are differences that one should be aware of.

### **Variation of Reporting Requirements**

Under certain circumstances, a reporting issuer may apply to the applicable Securities Commissions for relief from or variation of the reporting requirements of the Securities Laws. In certain other circumstances, automatic relief is provided.

## **TAKEOVER BIDS**

The takeover bid rules are designed to ensure that all shareholders of a target corporation have an equal opportunity under the bid and sufficient up-to-date relevant information to allow them to make a reasoned decision on the bid. Generally, a takeover bid is an offer to acquire securities that will constitute at least 20% of the outstanding securities of that class when combined with the securities of the same class held by the offeror. The Securities Laws set out procedural requirements for the offering and provide for the delivery of a takeover bid circular disclosing all material information relating to the bid.



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 - 7<sup>th</sup> Avenue SW  
Calgary T2P 3N9

#### **James L. Lebo, Q.C.**

*jlebo@mross.com*  
Tel: +1 (403) 543-9120  
[www.mross.com](http://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](http://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](http://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](http://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](http://www.lawsoncreamer.com)

## NEWFOUNDLAND & LABRADOR

### Ottenheimer|Baker

10 Fort William Place, 6<sup>th</sup> 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 - 52<sup>nd</sup> Street  
Yellowknife X1A 3T1

#### **Glenn D. Tait**

*gtait@mross.com*  
Tel: +1 (867) 766-7677  
[www.mross.com](http://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](http://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](http://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](http://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](http://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](http://www.mathesonandmurray.com)

## QUÉBEC

### BCF LLP

1100 René-Lévesque Blvd. West  
25<sup>th</sup> Floor  
Montréal H3B 5C9

**André Ryan**  
*ar@bcf.ca*  
Tel: +1 (514) 397-8500  
[www.bcf.ca](http://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](http://www.bcf.ca)

## SASKATCHEWAN

### Robertson Stromberg LLP

105 - 21<sup>st</sup> Street East, Suite 600  
Saskatoon S7K 0B3

**Christopher J. Donald**  
*cdonald@rslaw.com*  
Tel: +1 (306) 652-7575  
[www.rslaw.com](http://www.rslaw.com)



800 Hennepin Avenue, Suite 600  
Minneapolis, Minnesota 55403 USA  
+1.612.339.8680 [www.meritas.org](http://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](http://www.meritas.org)** enables direct access to Meritas law firms through a searchable database of lawyer skills and experience.

