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ANNOTATED ONTARIO BUSINESS  
CORPORATIONS ACT  
Stephen N. Adams, K.C.  
Release No. 6, September 2026

This is the most complete and current resource available covering the broad range of issues essential to operating an incorporated Ontario company.

This release features updates to the case law digests under the Partnerships Act, the Information Sheets and the Words and Phrases.

Highlights:

**Appendices—Appendix WP. Words and Phrases—W. Working Papers**—In this context, “working papers” are internal documents prepared by accountants or auditors in the course of an audit or accounting engagement, excluding any final deliverables or external communications. They record procedures performed, evidence gathered, trial calculations made, questions and queries, and conclusions reached, forming the basis for professional opinions in reports or financial statements. These documents can be physical or digital and include notes, charts, spreadsheets, analyses, memos, schedules, and transcription.

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