

**BERT. R. MASECAR**  
 Chartered Accountant  
 Auditor Accountant Liquidator Trustee  
**SASKATOON, Sask.**

ESTABLISHED 1882.  
**HENDERSON, REID AND COMPANY**  
 CHARTERED ACCOUNTANTS  
 WINNIPEG Manitoba MEDICINE HAT, Alberta.  
**HENDERSON, REID AND PATERSON**  
 CHARTERED ACCOUNTANTS  
 ACADIA BLOCK, LETHBRIDGE, Alberta.  
 W. A. Henderson, J. D. Reid, R. J. Ritchie Paterson

W. J. BOWSER, K.C. R. L. REID, K.C. D. S. WALLBRIDGE  
 A. H. DOUGLAS J. G. GIBSON  
**Bowser, Reid, Wallbridge,  
 Douglas & Gibson**  
 BARRISTERS, SOLICITORS, ETC.  
 Solicitors for Bank of British North America  
 Yorkshire Building, 525 Seymour St., Vancouver, B.C.

F. C. S. TURNER WILLIAM GRAY JAMES GRANT  
**F. C. S. TURNER & CO.**  
 Chartered Accountants  
 Successors to  
**LAING & TURNER**  
 Trust & Loan Building, WINNIPEG McCallum Hill Building, REGINA

J. EDWARD CALDWELL WALTER MILLS, K.C.  
**CALDWELL, MILLS & COMPANY**  
 Barristers, Solicitors, etc.  
 MOOSE JAW, SASK.  
 Solicitors for The Home Bank, The Moose Jaw Securities, Limited,  
 Metropolitan Life Insurance Company, Dominion Life Assurance Com-  
 pany, Canada National Fire Insurance Company, R. G. Dun & Co.,  
 Beaver Lumber Company, Limited, Gordon, Ironside & Pares, Ltd., etc.

**D. A. Pender, Cooper, Slasor & Co.**  
 CHARTERED ACCOUNTANTS  
 402 GREAT WEST PERMANENT BUILDING  
 WINNIPEG

**CLARKSON, GORDON & DILWORTH**  
 CHARTERED ACCOUNTANTS, TRUSTEES, RECEIVERS, LIQUIDATORS  
 Merchants Bank Building, 15 Wellington Street West, TORONTO  
 E. R. C. Clarkson, G. T. Clarkson,  
 H. D. Lockhart Gordon, R. J. Dilworth.  
 Established 1864

**RONALD, GRIGGS & CO.**  
 AND  
**RONALD, MERRETT, GRIGGS & CO.**  
 Chartered Accountants Auditors Trustees Liquidators  
 Winnipeg Saskatoon Moose Jaw London, Eng.

**Charles D. Corbould**  
 CHARTERED ACCOUNTANT AND AUDITOR  
**ONTARIO AND MANITOBA**  
 806 Sterling Bank Bldg. . . . . Winnipeg  
 Correspondents at Toronto, London, Eng., Vancouver

R. WILLIAMSON, C.A. J. D. WALLACE, C.A. A. J. WALKER C.A.  
**RUTHERFORD WILLIAMSON & CO.**  
 Chartered Accountants Trustees and Liquidators  
 86 Adelaide Street East 604 McGill Building  
 TORONTO MONTREAL  
 Cable Address—"WILLCO."  
 Represented at Halifax, St. John, Winnipeg, Vancouver

**A. A. M. DALE**  
 CHARTERED ACCOUNTANT  
**WEYBURN SASK.**

**COLLECTIONS**  
**R. G. DUN & CO.**  
 ESTABLISHED 1841  
 Dominion Bank Building, Toronto, Canada

**EDWARDS, MORGAN & CO.**  
 CHARTERED ACCOUNTANTS  
 Canadian Mortgage Bldg., 10 Adelaide St. E. . . . . TORONTO, Ont.  
 614 Herald Building, First Street West . . . . . CALGARY, Alta.  
 705 London Building, Pender St. W. . . . . VANCOUVER, B.C.  
 705 Electric Railway Chambers, Notre Dame Avenue . . . . . WINNIPEG, Man.  
 201 Royal Trust Building, St. James Street . . . . . MONTREAL, Que.  
 George Edwards, F.C.A. Arthur H. Edwards, F.C.A.  
 W. Pomeroy Morgan W. H. Thompson H. Percival Edwards  
 Chas. E. White T. J. Macnamara

**L. COFFEE & CO.**  
 GRAIN MERCHANTS  
 THOMAS FLYNN Established 1845 Board of Trade Building,  
 Toronto, Ontario

Established 1887.  
**PEMBERTON & SON**  
 Bond Dealers  
 PACIFIC BUILDING, VANCOUVER, B.C.  
 Representatives: Wood, Gundy & Co., Toronto

P. R. REED, President. T. B. REDDING, Vice-President. E. M. WHITLEY, Secretary-Manager.  
**Canada Security Assurance Company**  
 HAIL DEPARTMENT  
 CALGARY ALBERTA