

ESTABLISHED 1882
Henderson, Reid, Gibson & Co.
 CHARTERED ACCOUNTANTS

WINNIPEG ... 508-9 Electric Railway Chambers
 W. A. Henderson & Co.
 LETHBRIDGE, ALTA. ... Acadia Block
 MEDICINE HAT, ALTA. ... 402 Huckvale Block
 W. A. HENDERSON A. E. GIBSON J. D. REID BASIL JONES

JENKINS & HARDY

ASSIGNEES
 Chartered Accountants Trustees

15½ TORONTO STREET ... TORONTO
 52 CANADA LIFE BUILDING ... MONTREAL

G. S. LAING F. C. S. TURNER WILLIAM GRAY
LAING and TURNER

Chartered Accountants
 Trust and Loan Building, WINNIPEG
 McCallum Hill Block, REGINA

D. A. Pender, Cooper, Slasor & Co.

CHARTERED ACCOUNTANTS
 402 GREAT WEST PERMANENT BUILDING
 WINNIPEG

WINNIPEG and NEW YORK CITY
Hubert Reade & Company

Chartered Accountants
 407-408 Quebec Bank Building ... Winnipeg
 TELEPHONE MAIN 191

RONALD, GRIGGS & CO.

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

JOHN B. WATSON

CHARTERED ACCOUNTANT AND AUDITOR
 Official Assignee for the Judicial District of Calgary
CALGARY - ALBERTA

Rutherford Williamson & Co.

Chartered Accountants Trustees and Liquidators
 86 Adelaide Street East, Toronto
 CORRESPONDENTS Cable Address—"WILLCO."
Crehan, Martin & Co., P. O. BOX 1182,
 VANCOUVER, B.C.

WILSON & PERRY

Accountants, Auditors, Assignees and Liquidators.
 Special Collection Dept.

J. C. WILSON F. L. PERRY
 Suite 9, 336 Hastings St. W., Vancouver, B. C.

J. G. G. KERRY W. G. CHACE N. R. GIBSON
KERRY & CHACE, LIMITED
 ENGINEERS

Associates ... A. L. MUDGE, A. L. MIEVILLE
 Steam and Hydro-Electric Developments. Steam and
 Electric Railways. Irrigation and Water Supply
TORONTO AND WINNIPEG

Mercantile Agency

Reports, Reference Book and Collection Service
 Our New Revised Travellers' Edition now ready
 ESTABLISHED 1841
 R. G. DUN & CO., 70 Bay St., Toronto, Canada

TORONTO PAPER MFG. CO., LTD.

MILLS AT CORNWALL, ONT.
 We manufacture PAPER, High and medium grades
 ENGINE SIZED TUB SIZED AIR DRIED
 WHITE AND COLORED WRITINGS, BONDS, LEDGERS
 S. F. & S. C. BOOK, LITHO, ENVELOPE AND COVERS
 Made in Canada For Sale by all Wholesalers

L. COFFEE & CO.
 GRAIN MERCHANTS

THOMAS FLYNN Established 1845 Board of Trade Building,
 Toronto, Ontario

USE "MILNES' COAL"

HIGHEST GRADE OF ANTHRACITE

The Price is just the same as other
 grades. Why not buy the Best?

Head Office: 88 KING STREET EAST Private Exchange:
 MAIN 5597

