

CLARKSON, GORDON & DILWORTH

CHARTERED ACCOUNTANTS, TRUSTEES, RECEIVERS, LIQUIDATORS
 Merchants Bank Building, 15 Wellington Street West, TORONTO

E. R. C. Clarkson,
 H. D. Lockhart Gordon

Established 1864

G. T. Clarkson,
 R. J. Dilworth.

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

Charles D. Corbould

CHARTERED ACCOUNTANT AND AUDITOR
 ONTARIO AND MANITOBA

649 Somerset Block Winnipeg

Correspondents at Toronto, London, Eng., Vancouver

BERT. R. MASECAR

Chartered Accountant

Auditor Accountant Liquidator Trustee

SASKATOON, Sask.

CREHAN, MOUAT & CO.

CHARTERED ACCOUNTANTS

Board of Trade Building - VANCOUVER, B.C.

D. A. Pender, Slasor & Co.

CHARTERED ACCOUNTANTS

805 CONFEDERATION LIFE BUILDING
 WINNIPEG

A. A. M. DALE

CHARTERED ACCOUNTANT

WEYBURN SASK.

RONALD, GRIGGS & CO.

AND

RONALD, MERRETT, GRIGGS & CO.

Chartered Accountants Auditors Trustees Liquidators

Winnipeg, Toronto, Saskatoon, Moose Jaw, London, Eng.

GEORGE EDWARDS, F.C.A. ARTHUR H. EDWARDS, F.C.A.

H. PERCIVAL EDWARDS W. POMEROY MORGAN W. H. THOMPSON
 CHAS. E. WHITE T. J. MACNAMARA A. G. EDWARDS
 O. N. EDWARDS J. C. MCNAB THOS. P. GEGGIE
 A. L. STEVENS

EDWARDS, MORGAN & CO.

CHARTERED ACCOUNTANTS

OFFICES

TORONTO ..	CANADIAN MORTGAGE BUILDING
CALGARY ..	HERALD BUILDING
VANCOUVER ..	LONDON BUILDING
WINNIPEG ..	ELECTRIC RAILWAY CHAMBERS
MONTREAL ..	MCGILL BUILDING

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LONDON, ENG.		NEW YORK, U.S.A.

F. C. S. TURNER

WILLIAM GRAY

JAMES GRANT

F. C. S. TURNER & CO.

CHARTERED ACCOUNTANTS

Trust & Loan Building - WINNIPEG

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

WANT OLD BASIS OF GRAIN TRADE

At a general meeting of the Grain Exchange at Winnipeg recently, Dr. Robert Magill and Ald. James Fisher gave a report on their mission to England in regard to the grain trade. The following resolution was passed unanimously:—

1. That a conference of representatives of all the grain exchanges in Canada should be called at an early date at some convenient place to consider what action the grain trade of Canada as a whole should take with regard to the handling of next year's grain crops, and especially to do their utmost to abolish government control of the grain trade established during the war and to restore the grain trade to a commercial basis.

2. That the Winnipeg Grain Exchange hereby empower the council of the exchange to send representatives to such a conference of the grain exchanges in Canada, and also that

the Winnipeg Grain Exchange empower the council of the exchange to arrange to send one or more representatives to London in accordance with the recommendations made.

CONTRACT BREACH LOSES INSURANCE CLAIM

A claim brought against the Yorkshire Insurance Co., Ltd., by the Co-operative Agricultural Society of Quebec under the terms of an insurance contract was recently defeated owing to a breach in the terms of the contract. The company had undertaken that no gasoline should be kept on the premises concerned, but the adjuster discovered that this had not been complied with. The court consequently held that the insurer was not liable.