

Lougheed, Bennett, McLaws & Co.
CALGARY, ALTA.

BARRISTERS, SOLICITORS AND NOTARIES

Solicitors for:

The Bank of Montreal, The Canadian Bank of Commerce, The Merchants Bank of Canada, The Royal Bank of Canada, The Canada Life Insurance Company, The Great-West Life Insurance Co., The Hudson's Bay Co., The Massey-Harris Co., Limited.

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.

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, The Amortization Mortgage Company, Canadian Northern Railway, Metropolitan Life Insurance Company, Dominion Life Assurance Company, Canada National Fire Insurance Company, R. G. Dun & Co., Beaver Lumber Company, Limited, Gordon, Ironside & Fares, Ltd., etc.

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

Charles D. Corbould

CHARTERED ACCOUNTANT AND AUDITOR

ONTARIO AND MANITOBA

806 Sterling Bank Bldg. Winnipeg
 Correspondents at Toronto, London, Eng., Vancouver

A. A. M. DALE

CHARTERED ACCOUNTANT

WEYBURN SASK.

EDWARDS, MORGAN & CO.

CHARTERED ACCOUNTANTS

Imperial Life Building, 20 Victoria Street	.....	TORONTO, Ont.
617 Herald Building, First Street West	.....	CALGARY, Alta.
710 London Building, Pender St. W.	.....	VANCOUVER, B.C.
710 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
Osborne W. Borrett	Chas. E. White	

ESTABLISHED 1882

Henderson, Reid, Gibson & Co.
CHARTERED ACCOUNTANTS

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

JENKINS & HARDY

ASSIGNEES

Chartered Accountants **Trustees**

15 1/2 TORONTO STREET TORONTO
 52 CANADA LIFE BUILDING MONTREAL

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

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

CHARTERED ACCOUNTANTS

402 GREAT WEST PERMANENT BUILDING
WINNIPEG

RONALD, GRIGGS & CO.

AND

RONALD, MERRETT, GRIGGS & CO.

Chartered Accountants Auditors Trustees Liquidators

Winnipeg Saskatoon Moose Jaw London, Eng.

Rutherford Williamson & Co.

Chartered Accountants

Trustees and Liquidators

86 Adelaide Street East, Toronto

CORRESPONDENTS AT
 Halifax St. John, N.B.

Cable Address—"WILLCO."
 Winnipeg Vancouver

COLLECTIONS

R. G. DUN & CO.

ESTABLISHED 1841

Dominion Bank Building, Toronto, Canada

L. COFFEE & CO.

GRAIN MERCHANTS

THOMAS FLYNN

Established 1845

Board of Trade Building,
 Toronto, Ontario