

**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

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

G. T. Clarkson,  
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
	...	...	W. A. Henderson & Co.
LETHBRIDGE, ALTA.	...	...	Acadia Block
MEDICINE HAT, ALTA.	...	...	402 Huckvale Block
W. A. HENDERSON	A. B. GIBSON	J. D. REID	BASIL JONES

**JENKINS & HARDY**

ASSIGNEES

Chartered Accountants

Trustees

15½ TORONTO STREET  
52 CANADA LIFE BUILDING

TORONTO  
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

**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