

CLARKSON, GORDON & DILWORTH

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

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

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

Established 1864

BERT. R. MASECAR

Chartered Accountant
 Auditor Accountant Liquidator Trustee

SASKATOON, Sask.

Charles D. Corbould

CHARTERED ACCOUNTANT AND AUDITOR
 ONTARIO AND MANITOBA

649 Somerset Block Winnipeg

Correspondents at Toronto, London, Eng., Vancouver

D. A. Pender, Slasor & Co.

CHARTERED ACCOUNTANTS

805 CONFEDERATION LIFE BUILDING
 WINNIPEG

CREHAN, MOUAT & CO.

CHARTERED ACCOUNTANTS

Board of Trade Building - VANCOUVER, B.C.

RONALD, GRIGGS & CO.

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

ROBERTSON ROBINSON, ARMSTRONG & Co.

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 FACTORY COSTS
 INCOME TAX

CHARTERED ACCOUNTANTS
 24 King Street West, TORONTO

AND AT:-
 HAMILTON
 WINNIPEG
 CLEVELAND

A. A. M. DALE

CHARTERED ACCOUNTANT
 WEYBURN SASK.

SERVICE

Thorne, Mulholland, Howson & McPherson
 CHARTERED ACCOUNTANTS

SPECIALISTS ON FACTORY COSTS AND PRODUCTION

Phone Main 3420

Bank of Hamilton Bldg. TORONTO

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 O. N. EDWARDS J. C. MCNAB C. PERCY ROBERTS
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EDWARDS, MORGAN & CO.

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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

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

COLLECTIONS**R. G. DUN & CO.**

ESTABLISHED 1841

Dominion Bank Building, Toronto, Canada