

BERT. R. MASECAR
 Chartered Accountant
 Auditor Accountant Liquidator Trustee
SASKATOON, Sask.

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

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**Bowser, Reid, Wallbridge,
 Douglas & Gibson**
 BARRISTERS, SOLICITORS, ETC.
 Solicitors for Bank of British North America
 Yorkshire Building, 525 Seymour St., Vancouver, B.C.

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

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,
 Metropolitan Life Insurance Company, Dominion Life Assurance Com-
 pany, Canada National Fire Insurance Company, R. G. Dun & Co.,
 Beaver Lumber Company, Limited, Gordon, Ironside & Pares, Ltd., etc.

D. A. Pender, Cooper, Slasor & Co.
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 402 GREAT WEST PERMANENT BUILDING
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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

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

Charles D. Corbould
 CHARTERED ACCOUNTANT AND AUDITOR
ONTARIO AND MANITOBA
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 Correspondents at Toronto, London, Eng., Vancouver

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 Cable Address—"WILLCO."
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A. A. M. DALE
 CHARTERED ACCOUNTANT
WEYBURN SASK.

COLLECTIONS
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 ESTABLISHED 1841
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EDWARDS, MORGAN & CO.
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 614 Herald Building, First Street West CALGARY, Alta.
 705 London Building, Pender St. W. VANCOUVER, B.C.
 705 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.
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L. COFFEE & CO.
 GRAIN MERCHANTS
 THOMAS FLYNN Established 1845 Board of Trade Building,
 Toronto, Ontario

Established 1887.
PEMBERTON & SON
 Bond Dealers
 PACIFIC BUILDING, VANCOUVER, B.C.
 Representatives: Wood, Gundy & Co., Toronto

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 President. Vice-President. Secretary-Manager.
Canada Security Assurance Company
 HAIL DEPARTMENT
CALGARY ALBERTA