

**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

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 Main 3420

Bank of  
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**EDWARDS, MORGAN & CO.**

CHARTERED ACCOUNTANTS

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| CALGARY ..   | HERALD BUILDING            |
| VANCOUVER .. | LONDON BUILDING            |
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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  
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ESTABLISHED 1841

Dominion Bank Building, Toronto, Canada