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**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.

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. E. GIBSON J. D. REID BASIL JONES

**JENKINS & HARDY**  
**ASSIGNEES**  
**Chartered Accountants Trustees**  
 15 1/2 TORONTO STREET ... TORONTO  
 52 CANADA LIFE BUILDING ... MONTREAL

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.

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, 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.

**D. A. Pender, Cooper, Slasor & Co.**  
**CHARTERED ACCOUNTANTS**  
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**CLARKSON, GORDON & DILWORTH**  
**CHARTERED ACCOUNTANTS, TRUSTEES, RECEIVERS, LIQUIDATORS**  
 Merchants Bank Building, 15 Wellington Street West, TORONTO  
 B. 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**  
 806 Sterling Bank Bldg. ... Winnipeg  
 Correspondents at Toronto, London, Eng., Vancouver

**Rutherford Williamson & Co.**  
 Chartered Accountants Trustees and Liquidators  
 86 Adelaide Street East, Toronto  
 CORRESPONDENTS AT Cable Address—"WIL' CO."  
 Halifax St. John, N.B. Winnipeg Vancouver

**A. A. M. DALE**  
 CHARTERED ACCOUNTANT  
**WEYBURN SASK.**

**COLLECTIONS**  
**R. G. DUN & CO.**  
 ESTABLISHED 1841  
 Dominion Bank Building, Toronto, Canada

**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  
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**L. COFFEE & CO.**  
**GRAIN MERCHANTS**  
 THOMAS FLYNN Established 1845 Board of Trade Building,  
 Toronto, Ontario