

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.

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

ROBERTSON, ROBINSON, ARMSTRONG & Co.

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FACTORY COSTS

INCOME TAX

CHARTERED ACCOUNTANTS

24 King Street West, TORONTO

AND AT:-

HAMILTON

WINNIPEG

CLEVELAND

GEORGE EDWARDS, F.C.A. ARTHUR H. EDWARDS, F.C.A.

H. PERCIVAL EDWARDS W. POMEROY MORGAN W. H. THOMPSON

CHAS. E. WHITE T. J. MACNAMARA A. G. EDWARDS

O. N. EDWARDS J. C. McNAB THOS. P. GEGGIE

A. L. STEVENS

EDWARDS, MORGAN & CO.

CHARTERED ACCOUNTANTS

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TORONTO CANADIAN MORTGAGE BUILDING

CALGARY HERALD BUILDING

VANCOUVER LONDON BUILDING

WINNIPEG ELECTRIC RAILWAY CHAMBERS

MONTREAL MCGILL BUILDING

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LONDON, ENG. NEW YORK, U.S.A.

F. C. S. TURNER

WILLIAM GRAY

JAMES GRANT

F. C. S. TURNER & CO.

CHARTERED ACCOUNTANTS

Trust & Loan Building - WINNIPEG

R. WILLIAMSON, C.A.

J. D. WALLACE, C.A.

A. J. WALKER C.A.

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