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Kellough & Partners
Howard J. Kellough - C, L

Koffman Kalef
Werner H. G. Heinrich - C, L
Frank W. Quo Vadis

McCarthy Tétrault
Edwin G. Kroft - L
Rosemarie Wertschek - C

Thorsteinssons

Charles E. Beil - C
John N. Gregory - C
Douglas J. Powrie - C
Craig C. Sturrock - L
David G. Thompson - C

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Bennett Jones
Darcy D. Moch - C
D. Alan Ross - C

Blake, Cassels & Graydon
Douglas K. Richardson - C

**Burnet, Duckworth
& Palmer**
John A. Brussa - C
Michael J. Flatters - C
David W. Ross - C

Felesky Flynn
Brian A. Felesky - C, L
Sandra E. Jack - C
D. Blair Nixon - C
F. Brent Perry - C
Jochen D. A. Struck - C

Macleod Dixon
Harold A. Jacques - C

McCarthy Tétrault
Douglas S. Ewens - C

Osler, Hoskin & Harcourt
Stanley R. Ebel - C
Donald H. Watkins - C

EDMONTON

Felesky Flynn
Donald N. Cherniawsky - C
Gordon W. Flynn - C
F. Patrick Kirby - C

Fraser Milner Casgrain
Richard H. Cruickshank - C
Don R. Sommerfeldt - C

WINNIPEG

Fillmore Riley
Cy M. Fien - C

Pitblado
Norm Promislow - C

OAKVILLE, ONT.

**Dennis Wyslobicky, Barrister
& Solicitor**
Dennis A. Wyslobicky - CT/C

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Borden Ladner Gervais
Vern Krishna - C

Couzin Taylor
Roger E. Taylor - L

Osler, Hoskin & Harcourt
Ronald C. Cheng - CT/C

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Baker & McKenzie
Paul D. Burns - CT/C

Bennett Jones
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Steven K. D'Arcy - CT/C
John R. Owen

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Allan J. Gelkopf - CT/C
Greg Kanargelidis - CT/C
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Ronald M. Richler - C
Joel Shafer - C
Paul K. Tamaki - C, E

Couzin Taylor

Robert Couzin - C

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& Vineberg

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K. A. Siobhan Monaghan - C
Stephen S. Ruby - C
David W. Smith - C
John M. Ulmer - C
David A. Ward - C, L

Fasken Martineau
DuMoulin

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Alan M. Schwartz - C, L

Fraser Milner
Casgrain

Brian R. Carr - C, L

Goodmans

Neil H. Harris - C
Jon Northup
Mitchell J. Sherman - C
Sheldon Silver
Carrie B. E. Smit

Lerners

David C. Nathanson - L

McCarthy Tétrault

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Douglas A. Cannon - C
Nigel Johnston
Gabrielle M. R. Richards - C
Arthur R. A. Scace
Jerald M. Wortsman - C

Millar Kreklewetz

Robert G. Kreklewetz - CT/C
W. Jack Millar - CT/C

Miller Thomson

Dalton J. Albrecht - CT/C

Osler, Hoskin
& Harcourt

Firoz Ahmed - C
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Patrick W. Marley
Al Meghji - L
Blake M. Murray
David T. Tetreault - C
Hemant Tilak - I
Richard G. Tremblay - C
Scott Wilkie - C

Stikeman Elliott

Ronald K. Durand - C
John G. Lorito - C

Thorsteinssons

Paul Gibney
Warren J. A. Mitchell - L
Michael J. O'Keefe - C

Torys

Corrado Cardarelli - C
John Unger - C
James W. Welkoff - C

Wilson & Partners
Laura M. White
James R. Wilson - C

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Pierre W. Barsalou - L

Couzin Taylor
Angelo Nikolakakis - C

Davies Ward Phillips
& Vineberg

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Guy Du Pont - L
Alan J. Shragie - C

Desjardins Ducharme
Serge Gloutnay - C

Fasken Martineau
DuMoulin

Alain Ranger - C

Heenan Blaikie
Manon Thivierge - C

McCarthy Tétrault
Claude P. Desaulniers - C, L
Frédéric Harvey - C

Ogilvy Renault
Jules Charette - C
Wilfrid Lefebvre - C, L

**Osler, Hoskin
& Harcourt**
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Norman C. Loveland - C
Robert Raizenne - C

Stikeman Elliott
Glenn A. Cranker - CT
Robert Hogan - C

Sweibel Novek
Barbara L. Novek

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**Desjardins
Ducharme**
Henri-Louis Fortin - C

FREDERICTON

Eddy & Downs
R. Bruce Eddy - C

SAINT JOHN

Cox & Palmer
J. Ian M. Whitcomb - C

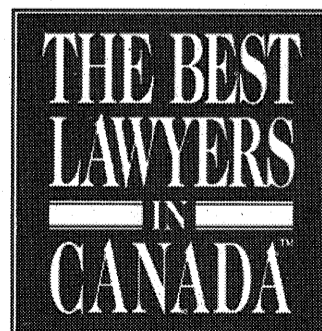
Stewart McKelvey
Lynne M. Burnham - C

HALIFAX

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Edwin C. Harris - C, L
Barry D. Horne - C

Patterson Law
Wyman W. Webb - C

**Stewart
McKelvey**
Paul W. Festeryga - C



CODE

C = Corporate
CT = Commodity Tax
CT/C = Commodity
Tax/Customs
E = Equipment Finance
I = Insurance Tax
L = Litigation