

ANNUAL REPORT

FOR THE YEAR

1945

WESTEEL PRODUCTS LIMITED

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McGILL UNIVERSITY

WESTEEL PRODUCTS LIMITED

DIRECTORS

A. F. Culver	Montreal
P. F. Fowle	Toronto
R. J. Gourley	Winnipeg
F. E. Halls	Winnipeg
G. W. Hutchins	Winnipeg
L. L. Lang	Waterloo
E. S. Sargeant	Toronto

OFFICERS

<i>President</i>	G. W. Hutchins
<i>Vice-President and Managing Director</i>	E. S. Sargeant
<i>Secretary-Treasurer</i>	P. F. Fowle
<i>Assistant Secretary-Treasurer</i>	W. S. Sparrow

MANAGERS

<i>Montreal</i> —J. Hastie Holden	<i>Saskatoon</i> —R. A. Gyles
<i>Toronto</i> —R. E. L. Johnson	<i>Calgary</i> —C. F. Woodward
<i>Winnipeg</i> —W. S. Sparrow, (<i>Western Manager</i>)	<i>Edmonton</i> —A. J. Maure
<i>Regina</i> —C. T. Dempsey	<i>Vancouver</i> —P. A. Styan

EXECUTIVE OFFICES

2 — 28 Atlantic Avenue, Toronto

Transfer Agents and Registrars

National Trust Company Limited, Montreal, Toronto, Winnipeg

DIRECTORS' REPORT

Winnipeg, March 5th, 1946.

To the Shareholders of Westeel Products Limited:

The Board of Directors submit herewith the financial statements of your company for the year ended December 31st, 1945, as certified by the Auditors, Messrs. Clarkson, Gordon, Dilworth & Nash, Chartered Accountants.

FINANCIAL

After providing for Income and Excess Profits Taxes, depreciation of plants and equipment and for all expenses, the net profit for the year amounted to \$272,000 compared with \$281,000 for 1944. This is equivalent to \$2.31 per share in 1945 and \$2.38 per share for the previous year. This profit included the refundable portion of Excess Profits Taxes amounting to \$45,000. The refundable portion of Excess Profits Taxes now amounts to \$258,000.

The 1945 payment on account of Sinking Fund has reduced the company's funded debt to \$489,000.

Accounts Receivable and Inventories are \$262,000 lower than a year ago and are worth the figures shown in the balance sheet. Reserves set up against these accounts are adequate to provide for possible losses.

Working capital at the end of 1945 amounted to over two million dollars and represented \$17.32 per share of capital stock outstanding.

These figures show that your company is in a sound and vigorous condition.

DIVIDENDS

Two half-yearly dividends of 50c per share, equal to \$1.00 per annum, were declared and paid during 1945.

CHANGE OF NAME

The name and style "Westeel Products Limited" was adopted in September 1945, and the change was effected smoothly. The adoption of a single name across Canada, where three had been used before, has already made the conduct of the business easier.

PRODUCTION

All industry faces a great and urgent demand for a wide variety of products. The production and profitable execution of this potentially large volume of business will be influenced by labor, material shortages, the squeeze engendered by higher costs and ceiling prices, and by taxation. The future hope of all business and the general prosperity of the country depend upon a sensible solution of these problems.

During 1945 our shops were working to capacity, or near capacity, on essential war work until V-J Day, after which date remaining war contracts were cancelled. Conversion to regular lines then proceeded in an orderly manner and it was not long until Westeel plants were again reasonably busy on old established products.

Although we will be unable to obtain all the raw materials we could use, our suppliers have indicated that there will be sufficient in 1946 to represent a good volume of business and they say the supply should improve at the end of this year. This is the outlook at

present and may be relied upon provided primary producing plants do not encounter unexpected difficulties.

With a full appreciation of all the factors in the current situation, the Directors and the Management of your company anticipate substantial business and reasonable profits over the years to come.

PLANTS AND EQUIPMENT

It was not possible during 1945 to purchase some required machinery and equipment replacements; consequently, capital expenditures in that year were only \$60,000. A larger amount will be required in 1946. It is only by adhering to our established policy of repairing and replacing worn equipment that our shops can be efficiently maintained. The Saskatoon plant has long required an extension and some modernizing. This work, commenced in October 1945, has been completed since the turn of the year at a cost of approximately \$40,000, which will be included in the 1946 figures. This is the only addition to buildings planned at present.

EMPLOYEE RELATIONS

The Management has always been on good terms with its employees and your company has never suffered from labor disputes or strikes. Working conditions in our shops are good and wages paid are as high as in kindred industries, and in some cases higher. Westeel's staff are, by and large, conscious of fair treatment by the company.

The Group Life Insurance Plan inaugurated in 1938 has proved a great help to dependents of deceased employees. In 1945, your Directors took another step forward by establishing a Retirement Pension Plan for all employees wishing to join who have five years or more of service. The entire cost of past service benefits (approximately \$250,000) has been assumed by the company and will be amortized over a period of years. The cost of future service benefits will be on a joint basis with employees. Annual payments for past and future services to be borne by the company may be treated as expense for income tax purposes.

In comparison with former times, the past five years have presented many problems which have been taken by the employees in their stride. Under the urgency of war, volume was amazingly increased and unfamiliar work, calling for new technique, was undertaken, all of which has added to our ability to meet new situations. Your staff, now busily employed in producing Westeel lines, may well take pride in their war record.

During the war, 637 company employees served their country in the Armed Forces. Of this number, six were decorated for gallantry in the field and twenty were wounded. We will remember with profound sorrow that seventeen of our men who went into battle cannot return.

There are now eighty members of the Quarter Century Club. This group of old employees, having 25 years' service or more, provide a background of skill, loyalty and leadership which helps maintain the high standards of efficiency so necessary in the successful conduct of the business.

Your Directors take this opportunity to record their appreciation of the work done by the entire staff.

On behalf of the Board.

G. W. HUTCHINS,
President.

WESTEEL PRO

(Incorporated under the

BALANCE SHEET AS AT

	ASSETS
CURRENT:	
Cash on hand, in transit and in banks.....	\$ 295,365.63
Dominion of Canada Victory bonds at cost (market value \$251,812).....	250,000.00
Accounts receivable.....	\$ 981,900.50
<i>Less</i> reserve.....	75,584.90
	906,315.60
Inventories, as determined and certified by the management and valued at the lower of cost or market—	
Raw materials.....	\$ 908,339.81
Goods in process.....	393,246.59
Finished stock.....	72,480.91
	1,374,067.31
Total current assets.....	\$2,825,748.54
SUNDRY AND DEFERRED:	
Refundable portion of Dominion excess profits taxes.....	\$ 258,000.00
Marketable securities (quoted market value \$4,565).....	3,916.79
Prepaid charges.....	24,464.64
	286,381.43
DEPOSIT WITH TRUSTEE FOR BOND ISSUE.....	5,000.00
FIXED, at cost:	
Land.....	\$ 287,036.28
Buildings.....	1,834,621.38
Machinery and equipment.....	2,258,607.59
	\$4,380,265.25
<i>Less</i> reserves for depreciation.....	2,704,193.42
	1,676,071.83
	\$4,793,201.80

On behalf of the Board:

E. S. SARGEANT, *Director.*
LOUIS L. LANG, *Director.*

DUCTS LIMITED

Dominion Companies Act)

31st DECEMBER, 1945

LIABILITIES

CURRENT:

Accounts payable and accrued charges.....	\$ 520,216.01	
Bank loans re employees' Victory bond sub- scriptions.....	\$160,364.25	
<i>Less</i> amounts owing by employees (secured by Dominion of Canada Victory Loan bonds having a par value of \$170,900).....	146,266.15	14,098.10
Reserve for income and other taxes (after deducting pay- ments on account of Dominion income and excess profits taxes of \$200,500).....	231,856.23	
Bond interest accrued.....	10,712.50	
		\$ 776,882.84

FUNDED:

5% general mortgage bonds series "A" due 31st January, 1956:		
Authorized.....	\$1,500,000.00	
Issued.....	\$ 700,000.00	
<i>Less</i> redeemed and cancelled.....	211,000.00	489,000.00

RESERVE FOR FUTURE PAYMENTS UNDER EM- PLOYEES' PENSION PLAN FOR PAST SERVICE

.....	\$ 250,000.00	
<i>Less</i> payment made in 1945.....	30,365.68	219,634.32

CAPITAL AND SURPLUS:

Capital—		
150,000 shares of no par value authorized, whereof 118,151 shares are issued or to be issued.....	\$1,450,000.00	
Capital surplus resulting from reorganization of capital in 1937.....	500,000.00	
Earned surplus.....	1,357,684.64	3,307,684.64
		<u>\$4,793,201.80</u>

AUDITORS' REPORT TO THE SHAREHOLDERS

We have made an examination of the balance sheet of Westeel Products Limited as at 31st December, 1945, and of the statements of profit and loss and earned surplus for the year ended on that date. In connection therewith we examined or tested accounting records of the company and obtained all the information and explanations we required from its officers and employees; we also made a general review of the accounting methods and of the operating and income accounts for the year, but we did not make a detailed audit of the transactions.

We report that in our opinion the above balance sheet and related statements of profit and loss and earned surplus have been properly drawn up so as to exhibit a true and correct view of the state of the company's affairs at 31st December, 1945, and of the results of its operations for the year, according to the best of our information and the explanations given us and as shown by the books.

CLARKSON, GORDON, DILWORTH & NASH,

Chartered Accountants,

Toronto, Canada, 1st March, 1946.

WESTEEL PRODUCTS LIMITED

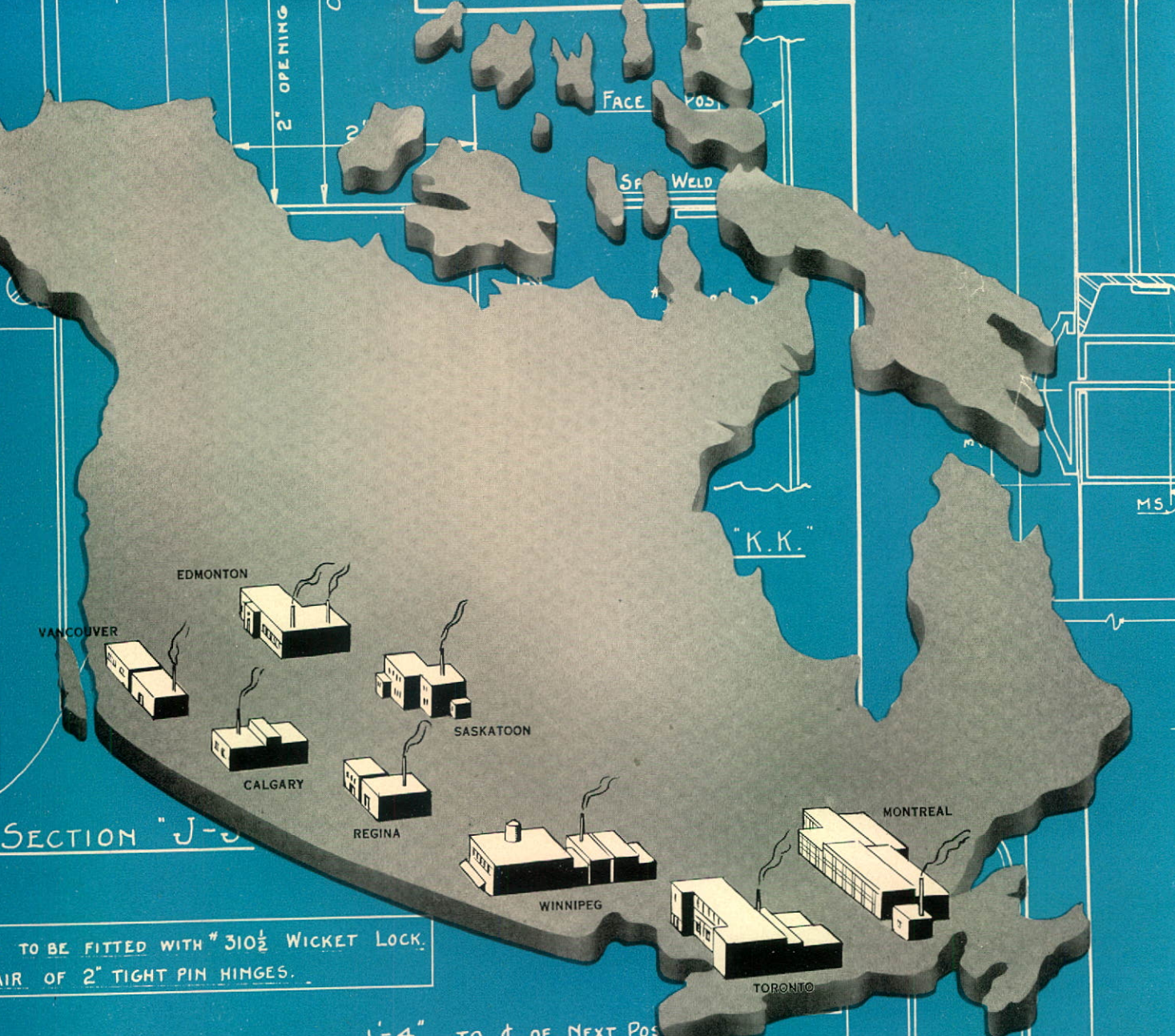
STATEMENT OF PROFIT AND LOSS

For Year Ended 31st December, 1945

Gross profit on sales before providing for depreciation.....	\$1,308,382.71
<i>Deduct:</i>	
Selling, administrative and financial expenses.....	\$576,762.72
Depreciation.....	98,763.51
Remuneration of executive officers.....	38,933.00
Bond interest.....	25,325.00
Legal fees.....	1,274.75
	741,058.98
	\$ 567,323.73
<i>Add</i> rentals, investment and sundry income, etc. (net).....	20,950.93
Net profit before taxes on income.....	\$ 588,274.66
Provision for Dominion income and excess profits taxes.....	\$360,500.00
<i>Less</i> refundable portion thereof.....	45,000.00
	315,500.00
Net profit for year.....	\$ 272,774.66

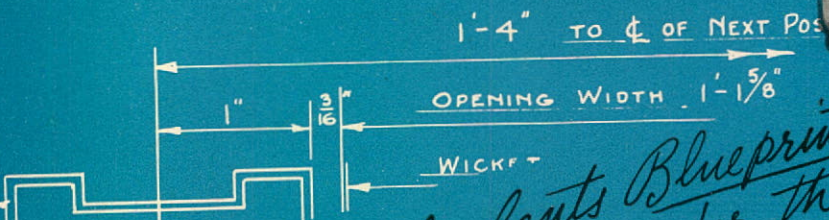
STATEMENT OF EARNED SURPLUS

Balance at credit 31st December, 1944	\$1,239,918.98
Transfer of special surplus represented by refundable portion of Dominion excess profits taxes as of 31st December, 1944, after adjustment of \$3,000 applicable to prior years.....	213,000.00
Net profit for year ended 31st December, 1945	\$1,452,918.98 272,774.66
	\$1,725,693.64
<i>Deduct:</i>	
Dividends paid 15th June and 15th December, 1945, of 50c per share.....	\$118,009.00
Appropriation for future payments under employees' pension plan for past service.....	250,000.00
	368,009.00
Balance at credit 31st December, 1945.....	\$1,357,684.64

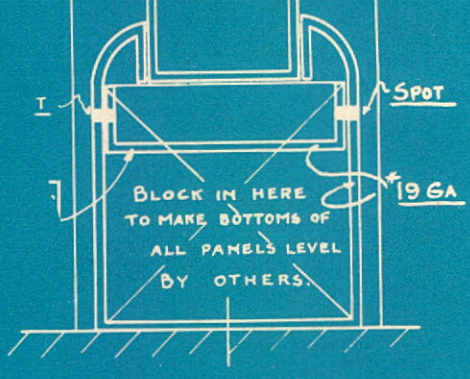


SECTION "J-J"

TO BE FITTED WITH # 310½ WICKET LOCK.
PAIR OF 2" TIGHT PIN HINGES.



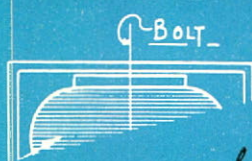
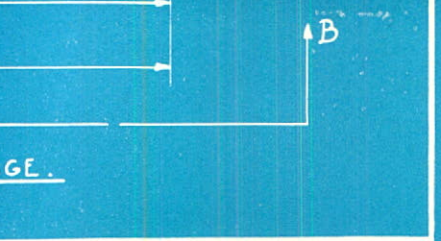
In Westeel plants Blueprints are the common basis for the manufacture of a wide variety of equipment for the farm, for offices and for the highly important building construction industry.



SECTION S-S.
FOR SOLID BOTTOM PANELS.



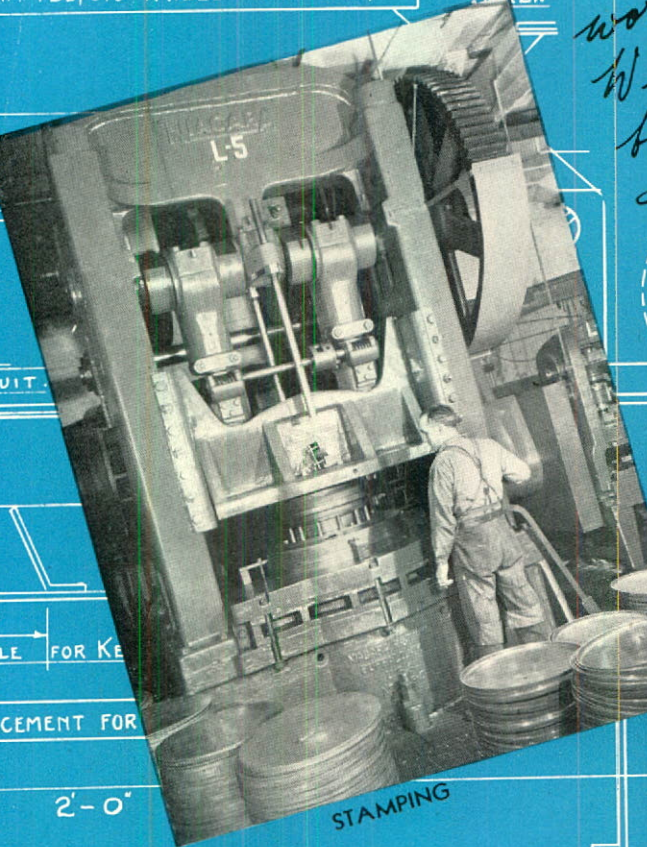
① STANDARD SCREENS ARE #9 WIRE WITH



Good equipment and skilled workmen combine to produce Westeel products in the basic processes shown below —



AM FELTOD WHEEL FROM CASTOR



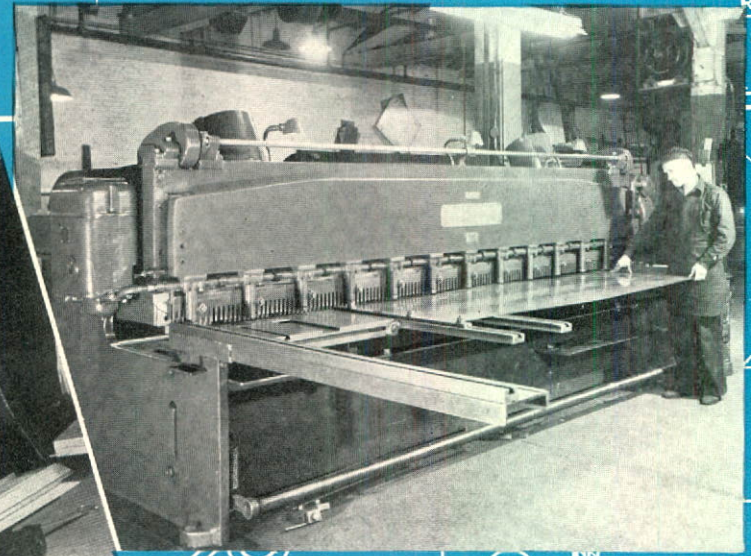
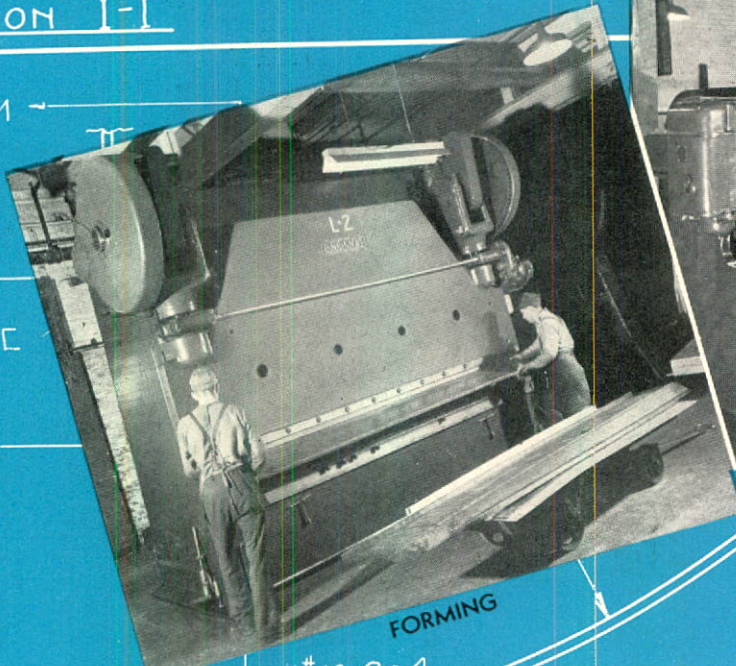
*19 GA POST.

POSTS FULL HEIGHT INSIDE.

SECTION 1-1

M

A C



R.H.-M.

CTIO

6"

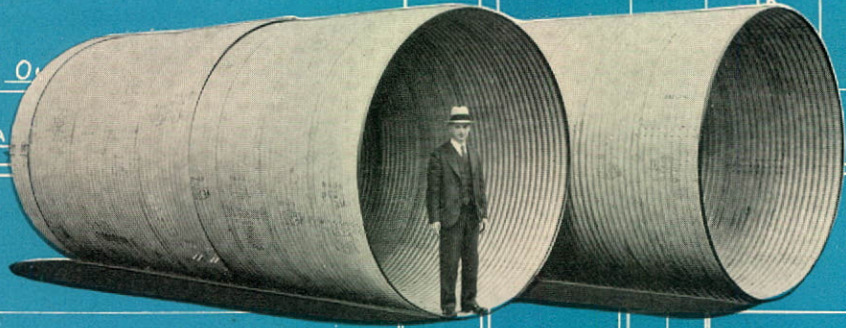
3"

*16 GA

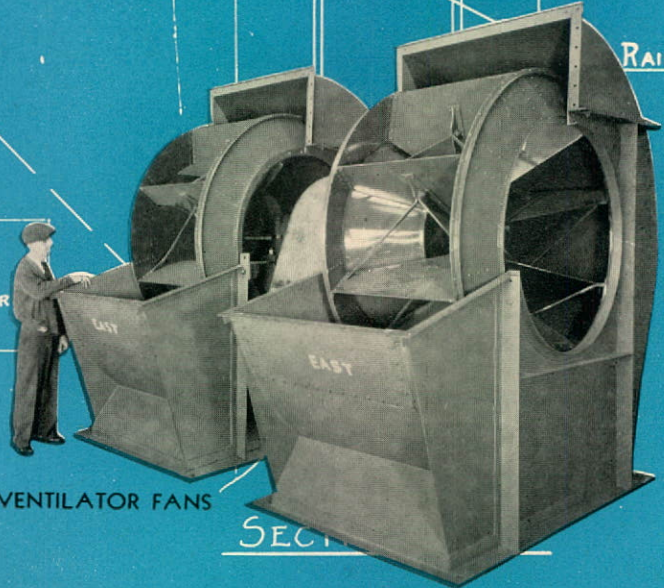
SOLDER



TRUCK TANKS



LARGE CULVERTS



VENTILATOR FANS

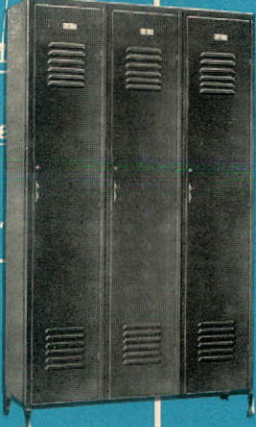
Whether it is large or small, of simple design or requiring complicated work to close tolerances, Westeel has the skill and equipment to make it.

BRACKET TO SUIT.
M.S. TO FACE OF POSTS &
C.S. BOLT TO TOP OF COUNTER
FINISH SAME AS CAGE.



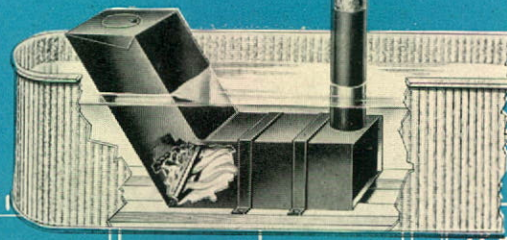
SECTION "P-P"
SHOWING JOINT.

ROAD SIGNS



LOCKERS

WICKET TO BE FITTED WITH # 310½ WICKET L
& 1 PAIR OF 2" TIGHT P HINGES.



FARM TANK HEATERS



WICKET HEIGHT 1'-6"
OPENING HEIGHT 1'-8"

RAIL

OPEN

WIC

8 x 3/4 BAR

3/4"



- | | | | |
|----------------------|----------------------|---------------------------|---------------------|
| Abbott, Gordon | Budai, Joe | *Couper, R. D. | Evans, B. |
| Acciarie, M. | Busby, R. | Couvrette, B. | *Ewaschuck, P. |
| Adams, John | Butler, H. | Couvrette, E. | Ewing, W. |
| Addison, G. | Butler, R. L. | Coveney, J. | |
| Alexander, G. | Byrne, S. M. | Cross, E. W. | Farrel, C. |
| Alexander, R. D. | | Cruikshanks, G. | Ferguson, K. |
| Allan, John | Cairns, R. | Crump, Joe | Field, W. |
| Allen, Elmer | Cameron, C. P. | *Currie, K. A. | Fife, J. |
| *Anderson, A. | Campbell, D. H. | Czerwinski, H. G., D.F.C. | Finlay, A. |
| Anderson, C. | Campbell, H. | | Finlay, F. |
| Anderson, H. | Campbell, L. | Daly, R. S. | Fitzhugh, F. B. |
| Anderson, L. F. | Capuano, L. | Daniels, F. | Fleet, H. |
| Anderson, S. | Caron, G. | Davies, T. | Fletcher, C. G. |
| Arkley, K. W. | Carriere, Jack | Deason, K. M. | Fogarty, Martin |
| Ashman, J. W. | Carsh, Miss Florence | Decoo, A. | Poisy, R. |
| Atkinson, Samuel | Casselman, S. | Deliva, Jack | Fontaine, L. |
| | Ceiko, W. | Delo, F. H. | Fontaine, R. |
| Bachynsky, A. | Cesari, M. | *Delvecchio, G. | Ford, William R. |
| Bagshaw, Gordon | Cesari, P. | Delisle, A. J. | Forget, J. |
| Baillie, Ray | Chalmers, J. | Demers, G. | Forzley, J. |
| Bajade, F. | Chamberlain, H. | Dennis, K. | Foster, C. |
| Ballantyne, Leslie | Chaput, A. | Dertell, W. D. | Foster, J. G. |
| Barefoot, F. E. | Chartier, A. | Desautels, P. D. | Foster, W. |
| Barker, Dennis | Chartrand, V. | Deschenes, R. | Foulds, B. |
| Barnesko, Bert | Chenier, M. | Desgroseillers, J. | Fourneaux, R. A. |
| Barringer, J. F. | Chorner, Ben | Desjardins, P. | Fowler, C. J. |
| Bartkow, M. A. | Chun, J. | Desmarais, L. | Franssen, W. |
| Bathgate, B. | Cipperley, M. | Desrochers, C. J. | Frazer, J. |
| Batley, E. G. | Clark, J. | Desrosiers, F. L. | Frederickson, P. R. |
| Beaton, N. | Clark, Leslie | Dewar, D. | Freeman, Douglas |
| Bedard, P. | Clarke, R. | Dodick, N. | French, C. H. |
| Bedard, S. | Clarke, T. E. | Doiron, R. | Furey, Arthur J. |
| Bell, A. | Clapham, J. M. | Dorrins, G. L. | |
| Bellerive, M. | Clement, N. E. | Dorosh, N. | Gaborieau, J. |
| Bemaur, P. E. | Cochrane, I. W. | Dory, Arnold | Gaines, Lee |
| Bender, M. | Coe, Leslie E. | Duchesne, R. | Galarneau, M. |
| Bentley, G. A. | Cohen, I. | Dufort, R. | Galloway, R. |
| Bernier, C. N. | Coleby, Alan | Duke, G. | Gammock, R. J. |
| Bianchi, Miss Evelyn | Coleman, Chas. B. | Dunan, J. A. | Gauthier, Norman |
| Bie, S. C. | Coleman, Donald | Dunbar, R. J. | Gerard, L. |
| Birch, W. D. | Coles, Henry | Dunlop, A. M. | Gerelus, M. |
| Blackburn, C. D. | Collett, James | Dunn, R. E. | Gerlitz, H. |
| Bompas, F. J. | Condie, E. M. | Dunn, S. | Gilleran, M. |
| Bouchard, P. | Conn, T. | Dupas, D. A. | Gillis, H. A. |
| Boucher, Arthur | Connell, F. R. | Dupere, B. | Girard, A. |
| Bowron, A. | Conway, E. J. | Dupont, A. | Girouard, D. R. |
| Boyarski, S. | Copan, W. | Durrer, F. | Girouard, F. |
| Boyd, Hugh | Corbeil, A. | Durston, F. H. | Gladstone, Bennie |
| Boyer, R. | Corbett, A. | Dutton, David | Glockling, W. |
| Boyes, F. | Corbett, G. | Dzick, N. | Glowacki, M. |
| Boyko, P. A. | Corrigan, O. | | Gosleigh, V. W. |
| Braithwaite, H. | Corrigan, V. S. | Ebbels, J. C. | Goslin, D. J. |
| Brenhouse, H. | Cortvriendt, D. | Edwards, R. W. | Gourley, A. |
| Brown, C. | Costello, Miss E. | Ellis, R. | Granovsky, H. |
| Bruce, W. | Coulter, A. | Emmet, R. A. | Grant, A. G. |
| Bucko, E. | Coulter, R. | Emond, A. | Green, R. |

STY'S SERVICE

.1945



Greenwood, V.	Inglott, V. G.	Lafreniere, E. J.	Litvinsky, W.
Greer, A.	Ireland, Gordon, D.F.C.	Lalonde, M.	Longbottom, L. E.
Grenier, A. J.	Irwin, John Sykes	Lambert, A.	Lovasz, J.
Grevatt, B. G.		Lamontagne, M.	*Low, J.
Grevatt, James	Jack, W.	Lamoureux, O.	Luck, Edward
Griffin, A. N.	Jackson, J.	Lamoureux, R.	
Guilbault, A.	Jacques, F.	Landry, O.	Mach, N.
Gulkin, E.	James, Alfred	Lang, Herbert	MacIntyre, R.
Gunness, J.	Jansen, W. H.	Langton, John	Mackey, K.
Gunness, W.	Jarvis, Jack	*Laperriere, L.	MacMillan, Angus
Gyles, G. H.	Jewett, W.	Laramee, M.	Maga, J.
	Johnson, R.	Laronde, Frank	Magnan, G.
Halford, H.	Joly, G.	Larsen, J.	Magness, D. A.
Hamel, B.	*Jones, C.	Laverdure, G.	Maher, J. P.
Hanna, John	Jones, C. M.	Lavereau, E. H.	Malynyk, W.
Hanna, Joseph	Jones, J.	Lavoie, A.	Manton, H. L.
Hansen, D.	Joyal, O. J.	Law, F. R.	Maple, C. C.
Hapak, C.		Lawrence, R.	Marier, R.
Harlos, J.	Karpiuk, R.	Leblanc, H. J.	Marquardt, E.
Harvey, Keith G.	Kellett, R.	Leblanc, W.	Marshall, Gordon
Hartley, G.	Kenney, H.	Leclair, E.	Marshall, R. A.
Hector, R.	Killin, Hugh	Lee, B. N.	Martel, A. A.
Henry, J. A.	King, E.	Leech, C.	Martel, W.
Heyser, G. R.	*Kingston, William John	Lefebvre, L.	Martin, G. H.
Hilderman, F.	Kosak, F.	Lefebvre, R.	Martin, K. H.
Hodgins, G.	Kowk, J.	Leinen, R. G.	Martin, R.
Hogg, W. J.	Kraynyk, M.	Leitch, K. H.	Mason, James
Holden, Dennis	Kremer, John	Leitch, L.	Maurice, L. J.
Hollis, John	Kromm, A.	Lemoine, L.	Mazzalongo, L.
Holmshaw, J. W.	Kruk, W.	Lenton, F. L.	Medwid, J.
Holt, C.	Kryszpin, F.	Leskun, S.	Mehedan, Alex
Hopkin, B.	Kubara, M.	Leslie, L. E.	Mehedan, John
Horne, A.	Kubay, John	Leszczynski, N.	Melesko, W.
Howk, J.	Kuchma, E. J.	Letourneau, H.	Mennell, R.
Hossack, J. A.	Kudlak, F. A.	Letourneau, J. J.	Merrett, J. S.
House, Jack	Kuryk, W.	Levison, K.	Meunier, M.
Huggett, Edward		Lewis, C.	Michalak, J.
Hughes, M.	Labelle, R.	Liffiton, C. A.	Middleton, A.
Hughes, Jas. W., B.E.M.	Lacasse, J. D.	Limoges, M.	Milino, J.
Hull, G.	Lacey, Robt.	Lindsay, J. G.	Milino, P.
Hunt, James P.	Lacroix, C. E.	Liska, P.	Miller, Keith
Hrizick, Joseph	Laffamme, R.	Little, Chas.	Miller, R.

WE WILL REMEMBER

†Bickerton, R.	§Girouard, E.	†Pate, F.
†Bowden, L.	§Heatherington, J.	†Pope, W. J.
†Brooks, K.	†Holness, N. E.	†Stewart, J. E.
†Brooks, Walter	†McCready, E. W.	†Thompson, W. C.
†Fedina, Mike	†Murray, John	†Todd, J. C.
	†Parsons, W. C.	†Walsh, F. E.

§ Missing † Killed * Wounded

ON HIS MAJESTY'S SERVICE

Miller, T.
 Mimms, Arthur
 Miners, Cyril C.
 Miners, John
 Mingo, C. L.
 Miron, H.
 Mitchell, R.
 Mizzoni, Jas.
 Moffit, Wesley
 Molyneaux, J.
 Monotiuk, N. H.
 Montpetit, R.
 Moreau, H.
 Morency, R.
 Morrison, K.
 Moskal, F.
 Motz, H.
 Moulard, E. K.
 Mousseau, B. J. M.
 Mowbray, V.
 Mulholand, Michael
 Munn, B.
 Murray, James
 Myles, R. L.

McCulloch, F.
 McDonald, J.
 McDonough, J.
 McFarlane, M.
 McGilchrist, Wm.
 McInroy, L.
 McIntosh, R.
 McKay, Wm. K.
 McLaren, A.
 McLean, A.
 McLean, Archie
 McLean, Thos.
 *McLeod, D.
 McLeod, N.
 McManus, John B.
 McNaughtan, V. I.
 McNeill, R. A.
 *McQueen, I.
 McRobie, E.
 McTavish, D. M.

Nadoryk, F.
 Nairn, T. J., D.F.C.
 Nelson, R.
 Nicholas, M. W.
 Nicholson, W.

Ogden, Roy
 Ograndnick, S.
 O'Leary, John
 Onciul, D.
 Ouellette, P.

Pacquin, G.
 Page, D.
 Pambrun, A.
 Pariseau, M.

Parkes, Eric
 Parsons, C. C.
 Paterson, J. M.
 Patridge, R.
 Paul, A. E.
 Pawlyk, G.
 Paxon, A.
 Pearson, R.
 Peatch, W.
 Pedersen, G.
 Pelland, H. F.
 Pelletier, H.
 Penner, J.
 Phee, A.
 Picard, R.
 Pichette, A.
 Pickett, J.
 Pidhirny, Peter
 Pilgrim, K.
 Pilgrim, K.
 Pinkus, E.
 Pitolay, W.
 Plamandon, R.
 Poitas, E.
 Pokotilo, C.
 Pollock, J.
 Pope, F.
 Pougnet, Sidney
 Powell, A. F.
 Powlowski, S.
 Pratt, J. A.
 Preston, G.
 Primo, Limbert
 Prince, J.

Ragen, Fred
 Rainville, G.
 Ratcliffe, R. G.
 Rathgeber, A.
 Ray, A.
 Regis, H.
 Rehel, Miss M.
 Remillard, G. F.
 Remillard, E.
 Rheilander, R.
 Richard, J. A.
 Rivest, R.
 Robertson, D. W.
 Robinson, James
 Rodowiecki, Jos.
 Rodrigue, R. P.
 Roels, H.
 Rogoski, Wm.
 Ross, D. L.
 Roy, N.
 Roziere, R.
 Rudnick, B.
 Rutherford, H. E.
 Ryckman, John
 *Ryland, G. C.

Samuels, V.
 Samways, E.

Sangster, A.
 Saunders, Karol
 Saville, D.
 Scales, W. A.
 Scofield, R.
 Scoville, K.
 Secretan, A.
 Semmer, E. K.
 Semonick, P.
 Sentis, A.
 Sentis, J.
 Shaley, S. G.
 Siddall, Gordon
 *Siddall, John
 Simpson, G. A.
 Skibinski, N.
 Skinulis, Albert
 Slattery, Ernest
 Smith, A. T.
 Smith, G. A.
 Smith, J.
 Smith, N.
 Smith, Norman
 Smith, W.
 Snyder, H. S.
 *Sommerville, T.
 Squarrie, P.
 Starkle, A.
 Staunton, Victor
 Steele, A.
 *Stephen, S. W.
 Stevenson, A. N.
 Stewart, D. C.
 Stinson, J.
 St. Julien, L.
 Strutynski, P.
 Stubbs, V.
 Summers, R. D.
 Sutherland, J.
 *Swanston, W. F.
 Swatton, Thos.
 Swerhoon, S.
 Sykes, A.

Taylor, Chas. R.
 Taylor, Jack
 Tessier, R.
 Tetrault, A.
 Tetu, P.
 Thomas, Ross
 Thompson, H.
 Thompson, Jack
 Thomson, B.
 Thorlacius, J.
 Thorson, D.
 Thygesen, V. A., D.F.C.
 Tibbs, B.
 Titterton, J. W.
 Tobe, Wm.
 Toland, W.
 Train, Geo.
 Tremblay, H.
 Trudeau, A.

Turban, J.
 Turner, G. A.

Vaillancourt, R.
 Valde, V.
 Veilleux, C.
 Verhaeghe, L.
 Verhelle, L.
 Verne, J.
 Voisard, H.
 Vosper, A. K.

Wademan, Chas.
 Wakelin, Jas.
 Walkinshaw, G.
 Wall, M.
 Wall, Sam
 Waller, Thos.
 *Ward, G.
 Ward, L. E.
 Ward, M.
 *Wardhaugh, J. N.

Watkins, K. W.
 Watson, Andrew
 Watson, G.
 Watt, D. C.
 Watt, W.
 Wells, P. R.
 *Welsh, C. J.
 Werbick, W. J.
 Westlake, Geo.
 Whitbread, W.
 White, D. M.
 White, E.
 White, L. G.
 Whitford, J. H.
 Whittaker, H.
 Wiebe, A.
 Wilcosh, Mitchell
 Williams, A. K.
 *Williams, F. F. C.
 Wilmot, Ed.
 Wilson, Clarke
 Wismer, E.
 Wollard, L. F.
 Wood, Sidney
 Wood, Wm.
 Wylie, F. H.

Yanko, S. P.
 Yarema, A.
 Yaschuk, F.
 Yeates, A. C., D.C.M.
 Young, F.
 Young, J.
 Yuile, W.
 Yuill, G. J.

Zaharuk, W.
 Zakala, W.
 Zaplacinsky, W.
 Zappa, J.

WESTEEL PRODUCTS

CONSTRUCTION

Casement Windows
Ceilings
Conductor Pipe
Corner Bead
Corrugated Iron
Door Frames
Eavestrough
Exhaust Systems
Fire Doors
Hangar Doors
Hollow Metal Doors
Hollow Metal Windows
Lavatory, Shower Partitions
Linen Chutes
Metal Roofings
Metal Lath
Metal Shingles
Metal Trim
Office Partitions
Radiator Enclosures
Ready Roofings
Roof Deck
Roof Insulation
Roofings, Built-up
Roofings, Copper and Steel
Ridge Caps
Smoke Stacks
Salamanders
Spanish Tile
Stair Treads
Steel Frames
Steel Sash
Sidings
Skylights
Toilet Partitions
Valleys
Ventilators
Wall Ties

ELEVATOR EQUIPMENT

Dust Collecting Systems
Elevator Buckets
Elevator Spouting

INDUSTRIAL EQUIPMENT

Airport Re-fuelling Tenders
Boilers
Boiler Breeching
Brick Pallets
Bulk Storage Tanks
Coal Chutes
Cold Storage Lockers
Fuel Oil Tanks
Measuring Cans
Metal Booths
Steel Shelving
Sinks
Special Sheet Metal Work
Steel Lockers
Steel Drums
Tote Boxes
Truck Tanks
Underground Tanks
Ventilating Systems
Water Tanks

ROAD AND DRAINAGE

Centre Joint
Corrugated Culverts
Crack Fillers
Illuminated Warning Signs
Road Signs
Sign Posts
Weeping Tiles

COMPLETE BUILDINGS

Barns
Garages
Implement Sheds
Rinks
Warehouses

FARM

Barns
Corrugated Iron
Granaries
Grain Picklers
Grain Dusters
Hog Waterers (Automatic)
Hog Troughs
Implement Sheds
Ribbed Roofing
Seed Treaters
Silo Roofs
Tank Heaters
Ventilators
Water Troughs
Weather Vanes
Well Curbing
Well Casing

OFFICE EQUIPMENT

Cabinets
Document Boxes
Lockers
Lockerettes
Shelving

MISCELLANEOUS

Ash Cans
Boiler Breechings
Cans, Ice-making
Column Guards
Coolers, Soft Drink
Coal Hoppers
Display Stands
Fan Housings
Flat Sheets
Flumes
Fire Escapes
Kettles, Pitch
Machine Guards
Mortuary Racks
Shower Stalls
Smoke Stacks

WESTEEL