

A Multi-Cabinet **Upright Vertical Section** Built of fine quarter sawed oak, finished a rich golden shade. Measures 52 in. high, 17 in. wide, 27 in. from back to front. Will hold about 20,000 letters ready for instant reference. Price only \$24.00

> Roll Top Desks Flat Top Desks Typewriter Desks Etc

System is **Essential** to Success nn

THE MONETARY TIMES

True in all walks of life, but especially so in business. You cannot afford to waste time and energy hunting for invoices, letters or memoranda when your competitors have their papers available for ready reference. This convenience is afforded by the Shaw-Walker Multi-Cabinet Filing Systems, for which we are sole agents in Toronto.

If your business is large, a Multi-Cabinet outfit will quickly pay for itself by saving your time and that of your clerks. If you are just commencing, a single unit is perhaps all you need just now. It can be added to as your business grows.

In addition to Filing Cabinets we carry a large assortment from reliable makers of

> Writing Tables Letterpress Tables Sectional Bookcases · Etc.

**Office Chairs Revolving Chairs** Office Stools Etc.

OUR PRICES ARE UNIFORMLY REASONABLE

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If you live out of town, write for a copy of our Multi-Cabinet Systems Catalogue. It contains particulars of many labor-saving office devices.

JOHN KAY, SON & COMPANY, Limited 36 and 38 King Street West, TORONTO FOUNDED 1825. OUR TRUCKS **JENKINS & HARDY** Law Union & Crown are fitted with rubber Insurance Company of London ASSIGNEES, tires that do not TOTAL CASH ASSETS EXCEED \$24,000,000 CHARTERED ACCOUNTANTS, come off. Fire risks accepted on almost every description of in-surable property. Corner of Place d'Armes.) MONTEITH, NIXON & GO., "Estate and Fire Insurance Agents MAKERS OF GOOD TRUCKS. Ganadian J. E. E. DICKSON, Mgr. 154 Toronto Street, - - - Toronta. 256 Macdonell Avenue, Toronto. DOUGLAS K. RIDOUT, Terento Ast. Telep ne, Park 1318 52 Canada Life Building. - - Montreal. Agents wanted throughout Canada.