

**TORONTO**  
85 Bay St.

**CALGARY**  
Molsons Bank Chambers

**WINNIPEG**  
173 Portage Ave. East

## MACINTOSH & HYDE

Chartered Accountants

ESTABLISHED 1835

**157 ST. JAMES ST., - MONTREAL**

Municipal Accounts Organized, Reported Upon or Audited.



### ARE YOUR RECORDS AT HAND IN A MOMENT?

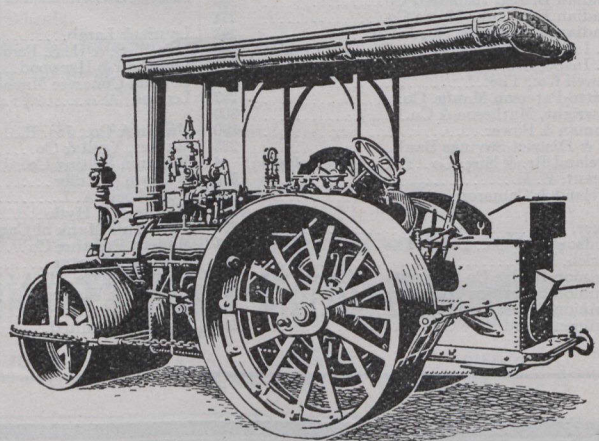
Having modern conveniences for the saving of time and needless effort in office routine, is the best means of increasing the value of the services of each one in the office.

In the selection of your office equipment, it is right that you should seek that which will give the maximum of service—in utility as well as wear. These are features which have given Office Specialty equipment a leading place in the office of Canada business men.

We would like to convince you of the value that Office Specialty Saving Systems would be to you. Write our nearest branch for complete information on any system in which you are interested.

Filing Equipment Stores in—Montreal, Ottawa, Halifax, Winnipeg, Calgary, Edmonton and Vancouver.

Head Office: TORONTO.  
Factories: NEWMARKET, Ont.



... THE ...

## WATEROUS STEAM ROLLER

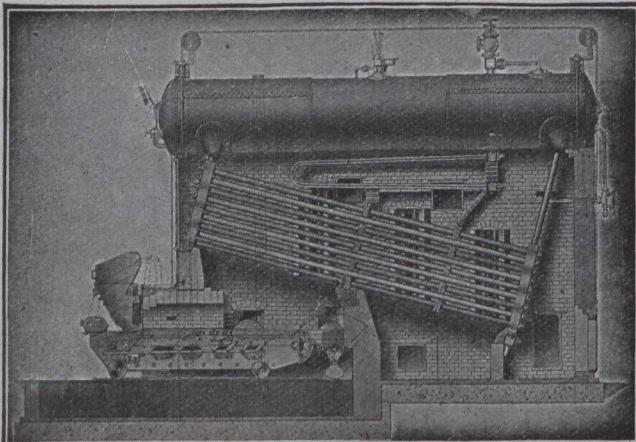
**WILL CUT ROAD BUILDING COSTS IN HALF**

- Because it can be used in every operation in road making, on every kind of road work, and can be kept busy every working day of the year, the Waterous Road Roller is the greatest cost cutter that can be used in road building.

### Over 165 Users in Canada

Among them the largest municipalities and leading contractors in the Dominion—will answer your questions as to the Roller's ability to make good. Let us send you our list of users.

**The Waterous Engine Works Co., Ltd.**  
BRANTFORD, CANADA.



## BABCOCK & WILCOX

LIMITED

**PATENT WATER-TUBE STEAM BOILERS**

OVER 10,000,000 H. P. IN USE

OUR BOOK "STEAM" SENT ON REQUEST

HEAD OFFICE **ST. HENRY, MONTREAL**  
FOR CANADA

Branch Office: TRADERS' BANK BUILDING, TORONTO