March 22, 1918.

VALUATIONS

The importance of arriving at the correct amount of capital invested in a business has always been generally recognized.

It is now becoming an actual necessity for the proper computation of Interest Allowance, Depreciations, Income Tax, Excess Profits Tax, &c., &c., &c.

We offer an invaluable and accurate service to that end, and over a thousand testimonials from satisfied clients to prove it.

Write for our free booklet while the edition lasts.

NATIONAL APPRAISAL CO. Boston Montreal New York

American Bank Note Company ENGRAVERS AND PRINTERS Bank Notes, Bonds, Municipal Debentures, Stock Certificates, Cheques and other Monetary Documents

BUSINESS FOUNDED 1795

INCORPORATED IN CANADA 1897

Head Office -OTTAWA- Fireproof Buildings

BRANCH OFFICES

MONTREAL TORONTO Bank of Ottawa Bldg. 19 Melinda St. WINNIPEG Union Bank Bldg,



The Fastest Route to Big Production

Is via the Training, the Service and the Cooperation given through our own

> FREE SALES COURSE PROSPECT BUREAU BULLETIN SERVICE, ADVERTISING and ALL ROUND SUPPORT

YOU Travel without expense, Are better equipped for the journey, Sure of getting there, with the



New Records

Results secured during the past year re-affirm the position of the Sun Life of Canada as the leading life assurance organization of the Dominion.

It leads all Canadian Companies in annual New Business, Total Business in Force, Assets, Surplus Earnings, Net Surplus, Premium Income, Total Income and Payments to Policyholders.

Fair-dealing and progressive business methods are the foundations for the Company's phenomenal growth.

SUN LIFE ASSURANCE COMPANY OF CANADA HEAD OFFICE - MONTREAL 3