

**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.



### Modern Methods in Business

BUSINESS MEN are realizing more and more that successful results are only achieved by systematic effort. More particularly is this recognized in the matter of Filing and Record-Keeping duties.

Office Specialty Filing and Record-Keeping Systems pay dividends in the form of increased efficiency wherever they are installed. May we have the opportunity of convincing you of the value of Office Specialty Saving Systems?

Head Office:

97 WELLINGTON STREET WEST, TORONTO.

Filing Equipment Stores:

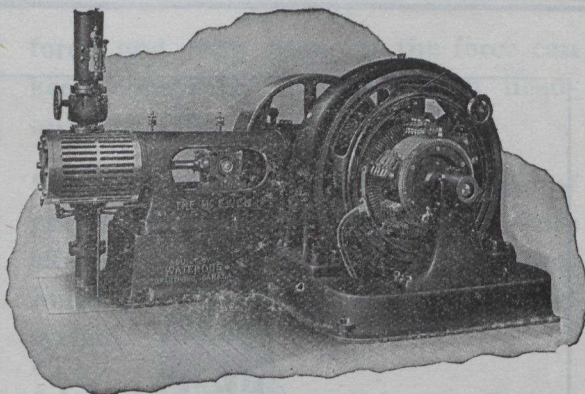
Montreal, Ottawa, Halifax, Winnipeg, Calgary,  
Edmonton, Vancouver.

Factories: NEWMARKET, Ont.

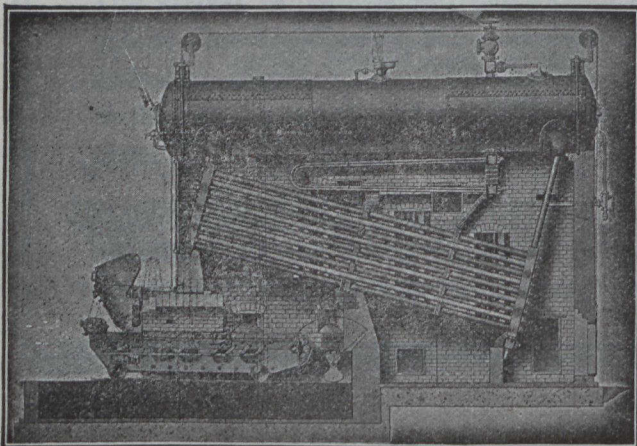


## McEWEN ENGINES

have a record of success in the very service you require. Every dollar you put into the cost of your McEwen, you get out in economical operation and in all-round seven-days-in-the-week service. Their ability to make good is vouched for by hundreds of satisfied users in Canadian power plants.



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