MISCELLANEOUS ADVERTISEMENTS



@ COFFEE

Grain Merchants

THOMAS FLYNN,

ESTABLISHED 1845

Board of Trade Building Toronto, Ontario.

TORONTO PAPER MFG. CO.

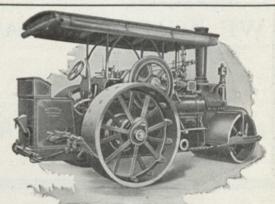
MILLS AT C RNWALL, ONT

We manufacture PAPER High and medium grades.

TUB SIZED, ENGINE SIZED. AIR DRIED

WHITE AND COLORED WRITINGS, BONDS, LEDGERS

M. F. & S. C. BOOK, LITHO ENVELOPE AND COVERS Made in Canada For Sale by all Wholesale



THE WATEROUS

Is built essentially to suit Canadian road-building conditions. With over 100 Rollers in use in every part of the Dominion, the Waterous Roller is daily more firmly establishing its right to the title-

"The Canadian Good Roads Pioneer"

Built in three sizes-10, 12 and 15 ton. Carries a double cylinder, double crank engine. a quick-steaming locomotive type boiler of large capacity, has two speeds for fast and slow work, and all gearing cut from the solid steel. Supplied with all standard engine and boiler fittings.

If there is no Waterous Roller in your vicinity, write for our twenty-page catalogue, No. 301, or better still, visit the Brantford Works and see the Roller being built and tested—a practical demonstration that is its best selling argument.

The Waterous Engine Works Co. Ltd. BRANTFORD, CANADA

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A. A. M. DALE Chartered-Accountant

2 aRiver St. East.

MOOSE JAW SASK.

HUBERT T. READE, B.G.S. (N.Y.)

Chartered Accountant
Royal Bank Building WINNIPEG

Exchange during the past nine months shows an increase. In July last year 177,517 shares were sold, this at a time when Portland Canal issues were very active, while in March this year over one million shares were transferred. The value of the July shares was \$62,400.66, while for last month they were \$282,624.21.

JOHN B. WATSON

Accountant and Auditor, Calgary, Alta.
ons, Investigations, Audits
e City of Calgary. Reference: Bank of B.N.A. Calgary Calgary, Alta. Audits. Liquidations. Auditor to the City of Calgary.

James F. Stirling C.A. (Scot.)

STIRLING and RANKIN
Accountants, Auditors, Assignees. 704 Builders Exchange Bldg. WINNIPEG, MAN.

ACCOUNTANT.

GEO. GONTHIER, SYSTEMS

ACCOUNTANT

AUDITS 7 Place d'Armes Hill INVESTIGATIONS MONTREAL

Mr. R. E. Moore, who has represented Messrs. Price, Waterhouse & Company, chartered accountants, since their establishment in Montreal, left for Vancouver on May 1st, having accepted a partnership with Mr. John F. Helliwell, (F.C.A.). The firm name will be Messrs. Helliwell, Moore & Maclachlan, the new firm continuing the business of Messrs. Clarkson, Cross & Helliwell, which was established in Vancouver in 1897 by Mr. John F. Helliwell.