



Advertising Rates—Payable in Advance

Minimum Charge for Any Advertisement 25 Cents
Central Guardian locals, 5c per word; Western and Eastern locals 2c per word; Announcements and Coming Events 3c per word; Classified 3c per word; In Memoriam Notices 70c per inch; Lists of Floral and Spiritual Offerings, Cards etc., 5c per name; Letters of Condolence 70c per inch. Wedding engagement 40 words for \$1.00 and 10 cents for every additional 3 words. Notices of Thanks and Appreciation, 70c per inch or 4c per word. Lists of Subscriptions 40 cents per inch. Address and Presentation \$1.00. Other rates on application.

For Sale

CAPE COD LAWN CHAIRS, price reasonable. 46 Kent St., Charlottetown. L-699-8-1-21
FOR SALE—MARE FOAL coming three. Apply Mrs. Moore, Argyle Shore. L-699-8-2-11.
FOR SALE—BABY CARRIAGE, Phone 1200. L-696-8-2-21.
FARMS, BUILDINGS, LOTS, houses, hemming Company, Charlottetown. L-696-7-1-2-3-4-7-8-9-10-11-14-15
FOR SALE—WOODLAND AT Seaview County Line Road. Apply C. MacNutt, Charlottetown. L-698-8-1-31

To Let

TO LET—DESIRABLE TENEMENT (new) at 55 Spring Park Road. Modern conveniences, furnace, immediate possession. Apply M. A. Farmer. Phone 28. L-696-7-29-31
Male Help Wanted
WANTED—MAN FOR FARM work. Apply in person. Tupper Ferguson, Marshfield. L-696-7-29-31
WANTED A MAN FOR FARM work. Apply Z Guardian. L-694-8-2-11

Male and Female Help

STENOGRAPHERS AND TYPISTS Examinations for Dominion Civil Service to be held in Charlottetown. Applications to reach Ottawa by August 31. We have helped hundreds get positions as Stenographers, Typists, Postmen, Customs Clerks, etc., and can help you. Proof of this statement and full information about examinations, etc., free. The M. G. O. Schools Ltd., Toronto (10). N-7-14
Female Help Wanted
WANTED—MAID. APPLY MORELL Hotel. L-699-8-2-31
WANTED—HOUSEKEEPER FOR August. References required. Mrs. Roy A. Prowse, Malpeque Road. L-693-8-1-31

Agents Wanted

MEN! HERE IS GOOD PAYING work with a large manufacturing concern of 200 daily necessities used in every home. Sure and quick repeaters. No experience needed. Good pay every day if production as regular supplies fall off. Cooker's hit market when fresh-killed broilers and roasters scarce. Limited number famous Bray chicks available through August. P. Taylor, R. R. Eastern Street, Products Limited, 1335 Delorimer Ave., Montreal, Que. N-199-7-19 to Aug. 10.

Baby Chicks

"OFF-SEASON" CHICKS OFTEN prove profitable investment—if right quality. Pullers reach high production as regular supplies fall off. Cooker's hit market when fresh-killed broilers and roasters scarce. Limited number famous Bray chicks available through August. P. Taylor, R. R. Eastern Street, Products Limited, 1335 Delorimer Ave., Montreal, Que. N-8-2-11.

For Rent

TO RENT—6 ROOM HOUSE. Apply 128 Dorchester Street. L-695-8-2-11

EYESIGHT EXAMINATION

Fitting and Supplying Glasses Etc. H. J. MABON OPTOMETRIST MONTAGUE ST. P. E. I. Office Hours: 10 to 12 A. M. 2 to 5 P. M. Holidays, by appointment. Office Concessions DRUGSTORE

Professional Cards

D. F. ARCHIBALD Chartered Accountant 140 Richmond Street Phone 47. P. O. Box 12
McLEOD & BENTLEY W. E. BENTLEY, K. C. J. F. BENTLEY, LL.B. Barristers and Attorney-at-Law MONEY TO LOAN 180 Richmond Street

ALEX W. MATHESON BARRISTER, SOLICITOR, ETC. Money to Loan Collections Office: 90 Great George Street
M. ALBAN FARMER BARRISTER, SOLICITOR, ETC. MONEY TO LOAN Bank of Canada Building, Charlottetown

FREDERICK A. LARGE Barrister, Solicitor, Etc. Successor to D. Edgar Shaw, K. C. Prowse Block, 137 Grafton St. MONEY TO LOAN Real Estate Charlottetown, P. E. I.

STOCK QUOTATIONS

N. Y. Stock Exchange Montreal Stock Exchange

Table with columns for Stock, Close, and Montreal Stock Exchange. Lists various stocks like Al Chamb, Am C and F, Am For Pr, etc.

Montreal Curb

Table with columns for Stock, Close, and Montreal Curb. Lists stocks like Abitibi Com, Abitibi Pfd, Asbestos, etc.

New York Curb

Table with columns for Stock, Close, and New York Curb. Lists stocks like Am Cyan B, Am Gas Elec, Am Super Power, etc.

Banks

Table with columns for Bank, Close, and Banks. Lists banks like Canada, Commerce, Nova Scotia, etc.

1932 Civic Audit

How It Was Handled By The Then Mayor

The following excerpt relating to the civic external audit of 1931 is from the report of the late Mayor W. S. Stewart, K.C. which appears in the published annual reports for City of Charlottetown for the year ending 31st December, 1932:
'At a meeting of the Council on April 12th last, authority was given to the Finance Committee to arrange for an independent external audit of the City's finances. This move was opposed by three of the Councillors and I too deemed it proper to express disagreement. I was well aware how absolutely valueless and utterly useless these external audits were found to be by the Provincial Government. The Committee secured the services of Mr. Donald S. Hart, of Halifax. The audit was made on his report on file. It accomplished little except the handing over of a pay check to the auditor. He reports that the City's bonded indebtedness is financed by borrowings should be discontinued. I have been for the past two years calling the attention of citizens to these same matters. He also reports that the amounts raised by the credit of Sinking Funds are insufficient to retire the bonds as they fall due. There is nothing new in this. It has for some time been fully discussed both in the press and on the platform. Again he reports that the valuations on City property should be revised and the necessary adjustments made. On two occasions before he came here I called the attention of the Council to this very thing, going so far as to state that I would sign no more bonds until this was done. He further reports that the assessment for street paving and sidewalks should not be used as current revenue as it amounts to employing capital funds for purposes of ordinary current expenditure. There are scores of our citizens who have been saying so for years back. 'I feel that it was scarcely worth while to have gone all the way to Halifax to employ an accountant to tell us all these things. He did, however, make one small but fairly useful recommendation, namely, that a tentative and coupon register should be installed. This has been done. In his work of ascertaining the City's bonded indebtedness he discovered that it amounted to \$1,000 more than the list of bonds published in last year's City report showed it to be. He found that the City was paying in bond interest \$45 a year more than the list of bonds called for, and going over the minutes of the Council for many years back dealing with the authorization of Debenture issues he ascertained the origin of the mistake. This however was a very simple matter which any one of the figures who had the time could easily have unravelled in a short while. The City, however, lost nothing in consequence of the error. All his other recommendations are without practical application and of no value. 'It is, however, not unpleasant for me to mention his commendation of the placing of discounts on tax payments to a much more equitable basis and the charging of interest on over due taxes. I drew up the amendments securing these beneficial reforms and got them passed at the last session of the Legislature, against the hostility of the Guardian newspaper and the lobbying of certain Councillors. 'Practically all of Mr. Hart's work centred round the City accounts for the year 1931. He received his instructions as well as his appointment from the Finance Committee. 'No one that I know has ever hinted much less suggested that there was anything wrong or inaccurate with the accounts as kept by the City Clerk. He is a skillful accountant, assiduous, hard working and careful and most courteous. He is a man of high integrity. The City reports are full of his praises by Mayors and Councillors ever since he was appointed. I look upon him as a valuable City asset. 'There are two other important departments of City administration where large sums of money are yearly handled, the Commissioners of Sewers and Water Supply and the Board of School Trustees. May I ask the Finance Committee why, when they were directing Mr. Hart to investigate the City Clerk's accounts for 1931, they omitted to direct him as to those of the two departments I have referred to. I do not for a moment wish to suggest that there was anything wrong with the accounts of either of these two departments, but I fancy the public may wish to know what was done. The City Clerk, Mr. Hart in his report twice repeats that he was not asked by the Finance Committee to audit the accounts of these two departments. If there was any reason for limiting the investigation solely to the accounts of the City Clerk it should be made known. 'On the whole, it is sufficiently evident that my expectation when I objected to an external audit as proposed, would turn out to be useless, has been fully realized. 'This statement so far as the Guardian is concerned has absolutely no foundation in fact.'

SENSATIONAL MID-SUMMER CLEARANCE



FOR Seasonable Merchandise At Greatly Reduced Prices SALE STARTS THURSDAY, August 3rd AND CONTINUES UNTIL SATURDAY NIGHT AUGUST 12th.

ALL SUMMER GOODS MUST GO. COME TO PROWSE'S FOR REAL VALUES ON NEW MERCHANDISE.

READ BELOW FOR SOME OF OUR VALUES OTHERS TOO NUMEROUS TO ADVERTISE.

- Men's Suits in Worsteds and Tweeds, Plain and Fancy Backs, Reg. value \$22.50. Sale Price \$14.95
Men's Flannel and Sport Tweed Pants Regular value \$3.50 for \$2.60
Men's Flannel and Sport Tweed Pants. Regular value \$4.00 for \$2.95
Boys' Suits to clear. Sizes 6 to 18 years. Regular \$6.00 to \$15.00 for 1-2 PRICE
Boys' Golfer Pants in All Wool Tweeds. Regular \$1.95 for \$1.49
Men's heavy 8 oz. Overalls, wool cut. Regular \$1.75 for \$1.49
Men's Fancy Shirts, collar attached. Special 69c
Men's Polo Shirts, good colors. Special 89c
Men's Broadcloth Sport Shirts, buttoned or zipper. Regular \$1.25 \$1.00
Men's Balbriggan Combinations, long leg, short sleeve, For 69c
Men's heavy All Wool Hose. Special buy for 6 Pairs for \$1.00
Boys' Bathing Suits, reg. value \$1.00, Clearing 1-2 PRICE
Ladies' Summer Dresses in plain and fancy spuns, sizes 14 to 44. Prices \$2.95 to \$5.95, clearing at 1-3 OFF
Ladies' Summer Coats in Polo, Sharkskin and Waffle Cloth. Clearing at 1-3 OFF
All Ladies' and Children's Bathing Suits, Clearing at SPECIAL PRICES.
Ladies' Cotton String Sweaters, Pullover and Cool Styles. Regular 98c for 39c
A clearing lot of Summer Dress Goods including Rayons, Divinity, Voiles, Organdy, Cotton Mesh, etc. for 1-2 PRICE
Children's Ankle Hose, all our stock clearing 1-2 PRICE
A lot of Children's Organdy Dresses, sizes 2 to 6 years. For 69c
Children's Print Cotton Panty Dresses, sizes 2 to 6 years. Regular \$1.59, for 89c
Another lot of Children's Cotton Panty Dresses, Clearing 39c
Boys' Wash Suits, a new range, Clearing for 1-3 OFF
Ladies' Over the Knee Full Fashioned Hose; a good assortment of new shades. Regular \$1.00 Sale Price 79c
Ladies' Full Fashioned Chiffon, lovely new patterns. Regular 75c. 2 pairs for \$1.35
Slub Rayon Linens, Piques, Divinity and Gingham 1-3 OFF
Krinkle Bed Spreads, size 80-105. Regular \$1.49. Sale Price \$1.29
Printed Wabasso Broadcloth, regular 18c a yard. Sale Price—7 yds. for \$1.00

MINING

(Canadian Press) TORONTO, Aug. 1—

Table with columns for Stock, Close, and Mining. Lists stocks like Ajax Oil, Aldermead, Amn Gold, etc.

TAKE ADVANTAGE OF THIS SALE FINAL CLEARANCE OF SUMMER MERCHANDISE.

BROWSE BROS. LTD.

FOR GOOD VALUES

Table with columns for Stock, Close, and Browse Bros. Lists stocks like Min Oon, Moneta, Morris, etc.