years,—and the necessity of her doing so much with her own hand. To the same causes, also, she has to attribute the delay that has taken place in the appearance of the work, but she has reason to believe that, with the experience she now possesses, such is not likely to occur again, but that she will be able to issue her future editions by the second

or third week of June.

The undersigned now throws herself on the favor of her deceased husband's numerous friends, and the kind consideration of the public in laying the present volume before them. In one thing, at least, she is fortunate, that the nature of the work itself apart from any merits or demerits of her own, makes it a necessary companion in the establishment of every man who carries on business of any kind in the city, and that in an industrial city, like Montreal, comprises almost every class of the population.

CHRISTINA MACKAY.

Montreal, July, 1855.