

All communications between the students in this department and the clerks in the general office who represent the men with whom they are dealing, must be by letter, which will give them an excellent drilling in letter writing—one of the most desirable and pleasing accomplishments in a business man's education. A business letter should be clear and concise, so that no possible doubt could exist as to the intentions. On this particular point students will be called upon to exercise as much care in every respect as if they were the medium of genuine operations.

Again, those who occupy the positions in the general offices will have to perform exactly the same work as an entry clerk, invoice clerk or general office hand in any wholesale house, while the work to be performed by those in the banking department is a fac simile of that done in any of our chartered banks. Our drilling in theory, which is most thorough and comprehensive, followed by the practical training in the actual business department, cannot fail to give any intelligent student who is anxious to profit by his opportunities a valuable knowledge of business affairs and customs.

#### Advanced Theory Sets.

**B**ESIDES the afore mentioned, we have two advanced theory sets, which are brought in after the completion of the practical course. The first of these is a large MANUFACTURING BUSINESS, with nearly thirty pages of matter in day book, where a foundry smith shop, machine shop and store are all carried on under the one firm and one set of books. Books used being Day Book, Cash Book, Bill Book, Sales Book, Time Book, Journal, Workman's Ledger and General Ledger. The work of this set is most perfect and complete, and is admirably suited to the wants of any person interested in manufacturing.

The second of the advanced theory sets represents the books of a large firm importing direct from the English markets, and keeping the accounts in both sterling money and dollars and cents.

Persons interested, who will take the trouble to examine the extent and variety of the work done in our theory department, which is followed by so complete a course of practical training, applying the principles already taught, must agree with us in saying that any young man who has completed our entire course cannot fail to be benefited by so thorough and comprehensive a drilling in business matters.

CADILLAC, MICH.

D. McLACHLAN,—Dear Sir:—It affords me great pleasure to announce to the many readers of your circular my high appreciation of your estimable institution, and of the very efficient staff of teachers in connection. Although scarcely completing a four months' course with you, the general knowledge acquired in that time I consider as invaluable to me in whatever branch of business I engage, and to any who may contemplate taking a commercial course I can recommend the Canada Business College as the most thorough one in the Dominion.

Very truly yours,

GEO. BRADBEEB.