

JOHN MAUGHAN, Esq., *Manager Isolated Risk Insurance Co.*
 HUGH SCOTT, Esq., *General Manager Queen City Fire Insurance Co.*
 DUN, WIMAN & Co., *Mercantile Agency.*
 JAMES YOUNG, Esq., M.P., Galt.
 ADAM OLIVER, Esq., M.P., Ingersoll.

Our friends among the merchants are entirely too numerous to mention, and we can only refer our patrons to the leading business firms throughout every town and city in Ontario.

TESTIMONIALS FROM STUDENTS.

TORONTO, Sept. 7, 1874.

Messrs. ODELL & TROUT.

GENTLEMEN,—I attended your College in the winter term of 1873, for the purpose of more perfectly understanding certain principles of Book-keeping which were not clear to me, although I had taken a full course at another Commercial College in Ontario. The instruction I received in your College in the Actual Business Department I have found to be of great service to me. I am now Book-keeper for Mr. G. H. Walton, Agent for the Wheeler & Wilson Manufacturing Co., and in that position use the Journal with special columns, as taught by you, which I believe to be invaluable in being adapted to nearly every style of business.

I remain,

Yours respectfully,

C. C. POMEROY.

TORONTO, Sept. 15, 1874.

Messrs. ODELL & TROUT,

DEAR SIRs,—Having passed through a student's course some years since in your College, I can with pleasure bear testimony to the thorough system in which business principles are instilled into the minds of pupils. I consider it a most excellent medium through which young men, on the threshold of a business career, can acquaint themselves with the practical details of a commercial education, thus saving much valuable time, and sparing their employers vast trouble. The general knowledge any intelligent young man can acquire during the regular course of study will fully compensate him for the time and money spent, besides the thorough training he receives in each branch of this miniature mercantile world. I have at different times had your graduates in my employ, and always found them capable of discharging their duties to my satisfaction. Wishing you the full measure of success and prosperity your efforts merit, I remain,

Very truly yours,

W. C. MATTHEWS,

Manager for Dun, Wiman & Co.