

## PUBLISHER'S PREFACE.

**T**HIS Arithmetic has been so well received by Business Colleges, Schools, Accountants, and the General Public, and has been found so thoroughly practical and helpful, that a third edition has been called for. Advantage has been taken of this fact to add several new features, among them a full and complete Index, for the careful compilation of which we are indebted to MR. ELVEN J. BENGOUGH. By means of this Index, which has been arranged Topically as well as Alphabetically, the complete contents of the work can be rapidly reviewed. A glance over this Index will illustrate, more forcibly than any words of ours, the comprehensive character of the CANADIAN COMMERCIAL ARITHMETIC.

THE METRIC SYSTEM having been legalized in Canada, a chapter has been added dealing with this important subject. This chapter is the most complete and practical to be found in any work. It has been compiled with special reference to commercial usage, and avoids Physics on the one hand and Higher Mathematics on the other. The MS. was submitted for revision to SIR HENRI JOLY, Minister of Inland Revenue for Canada, who is the highest authority on the subject in the Dominion, having made a special study of the Metric System, and having gone to the trouble and expense of getting diagrams, etc., from France recently. Sir Henri has examined our MS. with care, and offered valuable suggestions, and he considers that "the chapter will be very useful in teaching the Metrical System, and that the comparison between that system, which appears so logical, with the present systems of measurement, will certainly be a most useful and intellectual exercise for students."



SIR HENRI JOLY  
MINISTER OF INLAND REVENUE, CANADA

The new chapter on the INSTITUTE OF CHARTERED ACCOUNTANTS will be of value to all students who aspire to become expert Accountants and members of the Institute; while the EXAMINATION QUESTIONS IN MERCANTILE ARITHMETIC, now for the first time made generally public, will give a correct idea as to the scope of the Institute, and will furnish valuable material for exercise by students. This chapter has been revised by the Secretary of the Institute, HARRY VIGOR, Esq., F.C.A., who, with the President, GEORGE EDWARDS, Esq., F.C.A., and the Treasurer, W. B. TINDALL, Esq., F.C.A., have shown practical interest in the CANADIAN COMMERCIAL ARITHMETIC by valuable suggestions.

A thoroughly practical and scientific arithmetical education can be obtained from this Work, which embraces a treatment of all the subjects necessary therefor.

Attention is directed to the following features:—

1. To the clearness and conciseness of the definitions, solutions, and rules, the latter of which are logically deduced from preceding solutions.