Ontario. The work can be used with great advantage by all pupils that have mastered the fundamental rules; for such should at once begin to solve PROBLEMS, and write out solutions with a proper regard to neatness and method.

In maintaining the superiority of the "Unitary Method." it is not intended to assert that rules should be entirely ignored. On the contrary, rules have their proper place; but the pupil should be the master of the rule, not the rule the master of the pupil. To secure intellectual training, independent methods must be followed; but for the sake of practical facility in reaching results, rules may be framed as logical inferences from independent investigation. Take for example question 7, page 17; the independent solution leads to an easy practical rule for solving all such questions, e.g.: 255 ÷ ·05 = 5100, then add two % for the price of the cotton; and (as a similar investigation will show) subtract three % for the price of the city property—and so a general rule can easily be stated. Of course the results are more easily reached by the rule in this case; but there is little or no intellectual discipline in the application of the rule, though there is in the investigation which leads to it. The Unitary Method, the general theory of Arithmetic, and the utility and true function of rules as formulating the results of independent reasoning, will be found fully treated in the Canadian Edition of Hamblin Smith's Arithmetic.

The Publishers will be glad to receive information as to any errors which may have crept into the work, and to consider any suggestions which may lead to an improvement of a future edition.

TORONTO, April, 1877.