
COMMENDATIONS ADDRESSED TO THE AUTHORS.

FROM MR. JAMES WEMYSS, Accountant for twenty years in Sir William Forbes & Co.'s, Edinburgh.—“I have carefully examined your system of Book-keeping, and it gives me much pleasure to say that I consider them *most complete and satisfactory in all respects*. Your plan never fails to secure, in this house, a *perfectly correct balance sheet* every half year. Merchants, manufacturers, and others adopting your system might depend upon a result no less satisfactory. Having been an Accountant in this House for twenty years it may, perhaps entitle my opinion to some additional weight.”

FROM MESSRS. HIVES & ATKINSON, LEEDS.—“We think your system of Book-keeping admirably adapted to give general satisfaction, and to prove of great utility to those who adopt it, as *combining simplicity, conciseness and accuracy*; and under the simple form of single entry, ensuring every advantage to be derived from double entry, without the labor and voluminous writing attached to the latter.”

JAMES E. DAY, Accountant.

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 AND MANUFACTURERS OF
BISCUITS AND CONFECTIONERY,
 CORNER OF
YONGE AND TEMPERANCE STREETS,
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