In the preparation of monthly itemized bills or statements, a plan has been devised whereby a form is printed with a right-hand end fold perforated, the top form constituting a customer's bill, and the duplicate of the sales record. The object attained is that of securing at one writing this customer's bill, and a sales record, by the use of carbon paper between the sheets, and the insertion of the form each time a posting is made throughout the month. The set of forms being kept in the interim in cabinets or binders.

In the adaptation of the machine to this class of work, some manufacturers have provided a means of inserting the carbon paper with the same movement that inserts the sheet in the machine. In other words, the machine is provided with a carbon mechanism, an integral part of the typewriter itself, which obviates the necessity for inserting the carbon paper in each instance by hand. The result is a rapid rate of posting, exceeding the speed attainable by hand.

Typewriters are also to-day provided with "tally rolls," the function of which is to list the total of debits or credits or both, one line to a bill, automatically without further attention than is necessary to the accomplishment of the regular work of making out the bill. The result secured, is that of a strip of paper which can be detached from the machine at the end of the day, or whenever desired, which shows item by item, the total of the various bills rendered on the machine. These are quickly run through on a calculator and the grand total arrived at, which serves as a check on the accuracy of the work done, and total for cross posting if desired.

## ADAPTABLE SYSTEM.

In the combination of forms, there is practically no limit to the variety of combinations that can be secured. The best results being attained when all factors are carefully considered, and the system made mobile as well as comprehensive. Bill and order sets run all the way from simple three or four form sets, consisting of unextended bill, and factory copy, with posting copy, and perhaps shipping copy, up to sets containing ten or a dozen forms, comprising the requirements of the cost, the shipping, the accounting, and the sale departments. In every case, I repeat, the consideration of mobility as well as scope should rule.

The is possible to discover from time to time, in every large office methods of utilizing the typewriter in an intelligent way in combination with other system to accomplish economical results.

From such simple combinations as these, I proceed to more complicated cases. In the event of desiring to combine a set of forms wherein one form in the set is to contain but part of the information written on the original, the result can be accomplished in two ways: If it is an upper or a lower corner of the form, from which it is desired to exclude the writing, the carbon paper may be cut out in that corner. If but a little carbon paper is used for this purpose it may be done in the office, but if required in quantity, it can be cut out by machinery in a properly equipped print shop, or looseleaf factory.

The same result can be attained, where-

in the conditions are more difficult, as for instance, if the matter not desired on the carbon copy should be in the centre of the page or across the top or bottom, by using earbon paper with an uncarbonized section, which can be secured from manufacturers.

If it be desired to produce a carbon copy which shall be red to correspond with the original, as in the credit column of statements, or black in other sections, the result is secured by the use of carbon paper made in the two colors combined.

Should it be desired to write on two or more sheets with carbon interleaved, and have the carbons bear matter not written on the original, it may be accomplished on machines with the two or three-color ribbon feature, by using a ribbon having an uninked portion, and throwing this portion into action when it is desired to omit any matter on the original. The effect of this being that the uninked ribbon would make no record on the original, but the force of the blow would write through on the carbon copies just the same as on the inked portions.

## PREPARATION OF FORMS.

In the manufacture of forms for the typewriter a small but important detail is their assembling in such shape as to permit of their being readily interleaved with carbon, and inserted in the machine without shuffling out of registration. This can best be accomplished by the printing of at least two of the forms together, perforated at the fold, so that (taking the shape of a filing jacket or folder) it permits

being facilitated by the perfection of the loose-leafed books for this purpose. A new type recently patented and manufactured in Chicago provides a loose-leaf binder for record purposes, which can be readily opened and pages inserted, until the final page is inserted, and then by a simple manipulation the binder closed forever. It being impossible to open the binder without breaking it entirely apart and destroying it, after this final locking.

## Time Saver for Correspondence

By Frederick Nelson of the Robert Simpson Co., Limited, in System.

Even with the present time-saving cor respondence methods, a reply to a letter received several days or weeks subsequent to the dispatch of the original, necessitates some amount of time in tracing the copy of the original on file or in the copy book.

Especially is this true of letters sent on long journeys to foreign countries where considerable time is involved in the transission of the mails. The following system for refreshing the memory of any person who may have to wait some time before he receives a reply to his communication, is in use in the offices of the Robert Simpson Company, Limited, Toronto. It is found to meet the needs of foreign correspondence in every way.

When a letter is written to some distant

When a letter is written to some distant foreign address, a tissue carbon copy bearing printed instructions for its return (Form I) is made along with the original letter, and the copy for filing, and is mailed attached to the original letter. If the recipient of the



Form 1.—Tissue Carbon Copy.

of the assembling of the other forms between. This makes a compact set which has the folded edge at the top, permitting of easy feeding into the machine, and convenient handling.

In this case the office boy can prepare the forms and have them ready for instant insertion in sets, carbon paper and all, by the operator. Every detail should be planned with special reference to the saving of time of those whose time is more valuable or specialized, at the expense of the employes of smaller wage.

In the preparation and keeping of city and county records, the typewriter is coming more and more into utility. The records being more readable, and the space required for record being much reduced when copying is done on the typewriter.

The introduction of the record work is

letter replies, he sends back the carbon copy attached to his own answer so that when the writer of the original letter receives the latter communication, he has both his own letter and the reply before him and need not trouble about having the copy in the files looked up with the resulting delay.

In making this tissue carbon, little extra work is incurred, as the stenographer has only to insert it in the typewriter along with the regular copy.

## Review of Catalogues

THE TIME KEEPER—is the title of Bulletin No. 5, Munderloh & Co., Victoria Square, Montreal. This bulletin is devoted to description of the "Simplex" Time recorder, and its uses. It is attractively printed and fully illustrated.