

greater facilities afforded for more mature deliberation, the result of the action taken must prove more satisfactory.

The subjects of the special By-laws and Forms have been selected as the most practical for Municipal Councils.

The *stub-voucher* creates a duplicate receipt for the Treasurer and is a convenient reference for auditors.

ARTHUR L. WILLSON, M.A.

EGLINGTON,

June 10th, 1879.

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Entered according to Act of Parliament of Canada, in the year one thousand eight hundred and seventy-nine, by Arthur Lawrence Willson, M.A., in the office of the Minister of Agriculture.

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The above system has been adopted by the Municipal Council of the Township of York, and the following resolution has been passed by said Council:

*Resolved*, That this Council desires to express its hearty approval of the system furnished by A. L. Willson, M.A., our Clerk and Treasurer for conducting the business of the Council; after six months' practical working of the system submitted, it has been found complete, and the thanks of this Council are hereby presented to Mr. Willson for his method at present in use in this Municipality."

I have also published a new method of Book-keeping, entitled: "Willson's Day-Book, Cash-Book and Ledger combined," for Municipal and other purposes, which renders the otherwise cumbersome and complicated work of keeping accounts, comparatively easy and simple.

I have the honour to be

Your obedient servant,

ARTHUR L. WILLSON.

EGLINGTON, June 18th, 1879.