

## INTRODUCTORY NOTE.

The Authors of the present work have frequently heard a wish expressed for a more complete set of **ADVANCE TABLES** than any hitherto published in this country. To meet that want the following **TABLES** have been prepared, and are now offered to the Mercantile Public, in the belief that they will be found, not only more comprehensive, but also more accurate and reliable than anything of a similar kind in use. A glance at a page will show the arrangement of the work. The top line contains the rates per **CENT**, and the left hand column the prices or sterling costs.

The **FLANNEL TABLE** will be found a new, and it is hoped, a valuable feature in a work of this kind.

It may be proper to state that repetend decimals and others, where they exceed the five thousandth of a cent, are expressed as a one hundredth part, for example, 60 per cent on a penny is 0,026666, expressed 0,02<sup>67</sup>, 80 per cent on the same amount is 0,02999, expressed 0,03. The computations have been made with the greatest care, and the method adopted in checking the proof-sheets has been such as almost to preclude the possibility of typographical errors occurring.