PREFACE.

In preparing the following work (undertaken at the suggestion of the Chief Superintendent of Education for Upper Canada), it has been the constant aim of the Author to present it to Canadian teachers and students as a thoroughly reliable Treatise on the Theory and Practice of Numbers, and as an Arithmetic, in some degree, commensurate with the higher qualifications of teachers and the improved methods of instruction now generally found in our schools.

The Arithmetic now offered to the public is based upon the Irish National Treatise;—in fact, it was at first intended merely to adapt that work to the decimal currency, and to abbreviate the somewhat tedious reasons here given for the various rules. So many alterations and improvements suggested themselves, however, that the original design was speedily abandoned, and, with the exception of the first ten or fifteen pages, which are taken entire from the work in question, the Treatise, as at present issued, is, in all essential respects, an entirely new book. Nevertheless, as it was the sole object of the Author to prepare a *complete* text-book on the subject of Arithmetic, he has not hesitated to adopt whatever he considered good, either in the Irish National or in the numerous other excellent works on the subject.

By far the greater number of the problems are original; and it is hoped that the practical manner in which many of them are put, will tend to render the study of Arithmetic more interesting and useful than it has hitherto been. It will be observed, that a thorough series of review examples has been given at the close of each of the sections up to the seventh, and a very extensive set at the end of the book. This is deemed an important feature in the present work, as in some degree insisting upon that careful revision of what has been learned from time to time, without which, the pupil arrives at the end of the book with all the rules and principles so confounded with one another, as to render his knowledge in a great measure worthless.

Since the only difference between simple and denominate numbers is that the one increase and decrease according to the scale of tens and the other according to different scales, there is no reason why the rules relating to them should be separated; and therefore in the following pages no distinction is made between simple and