

P R E F A C E

These Tables will be found a great improvement on those already published.

The scale of sterling prices is based upon the old "Importers' Guide," but is calculated at *Canadian par of Exchange*, and prices from $\frac{1}{8}$ of one penny to one thousand pounds can be costed, at a glance, at an advance of from 5% to 50%, moving upwards by $2\frac{1}{2}\%$ rates.

Example:

Say an article costs in Sterling $3/10\frac{1}{2}$

Duty is $27\frac{1}{2}\%$

Charges are $7\frac{1}{2}\%$

Equals an advance of 35%

Turn to Table 35%, and at $3/10\frac{1}{2}$ you find \$1.27-29 as the actual laid down cost, and you look at only one place.

Users of these, and similar tables, should bear in mind that, by them, twice 25% does not make 50%, as the principal is multiplied as well as the advance—thus, 25% advance on 1/- = $\overset{\circ}{30.42}$, multiplied by 2 this gives $\overset{\circ}{60.84}$, while 50% advance on 1/- equals $\overset{\circ}{36.50}$.