

# P R E F A C E

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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/- =  $\overset{c}{30}.42$ , multiplied by 2 this gives  $\overset{c}{60}.84$ , while 50% advance on 1/- equals  $\overset{c}{36}.50$ .