

continuation of the Single Entry Set, showing clearly the transfer from Single to Double Entry. Any three accounts in the Single Entry Set shall be made in proper form and submitted to the examiners. The candidates shall also submit at least two examples of each kind of commercial forms and correspondence pertaining to the Sets. A descriptive index shall accompany each of the four Sets, and the transactions in each Set shall be different from year to year."

OUR EDUCATIONAL SYSTEM.

IN this issue we present our readers with the first complete list of educational works ever published. We should probably be ashamed for paying so much attention to Canadian publications as we have done this year, but like the small boy we "feel better when we are ashamed."

This is accompanied by a list of the educational text books authorized in the schools of each province. This will also be useful to booksellers and publishers, and will make this issue still more useful and valuable as a reference number. It should be filed, as the edition is limited.

This information concerning our educational system would not be complete without referring to the fact that several Canadian authors have produced books which have been found worthy of adoption in the schools of the United States. We would like to have gone into this matter more thoroughly and shown to what extent this is so. But circumstances prevent this being done in the present issue and it must be deferred.

Canada has an educational system which is surpassed by no nation in the world. It is not perfect by any means, and it is less perfect in Quebec than in any other of the provinces. The greatest excellence has been attained in Ontario, but New Brunswick and Nova Scotia are almost equal. The other provinces have new systems which promise well.

The educational works in use in Canada are the best, and they are admirably suited to the advanced system which obtains. The length of the catalogue given in this issue shows how earnest Canadian educationists are in endeavoring to produce books suitable to the country. The future is bright.

CANADIAN TRADE IS GOOD.

THE book trade in Canada is sound and healthy, as in this way partakes of the general business prosperity of the country. Canada sells a great deal to the United States, and it is no wonder that people thought that trade would slacken in sympathy with the depression in that country. But the effect has been almost nil, and despite the fact that collections are somewhat slow, trade is, as we have said, sound and healthy.

The harvest is nearly off and the result will be that the crop estimates will be sur-

passed by the actual production. It has been a prosperous year for the farming community, and this will continue the present prosperous trade among retail merchants generally.

There is one thing that cannot be denied though, and that is that retailers of fancy goods are not buying so heavily as usual for the holiday trade. This is not a sign of danger, but is rather a sign of security. The present financial stringency in the United States and Australia has taught Canadian to be careful, and this carefulness is being shown in the fact that buyers are very conservative. They are determined not to be caught napping. But there is also another reason for this conservative purchasing of fancy goods, as against an increased trade in books, stationery and sporting goods. This is found in the fact that the dry goods houses are taking part of the fancy goods trade, just as they are taking part of the stationery trade. The stationer and fancy goods dealer of to-day cannot sleep and hold his business. He has got to get up and hustle, for the enemy is on his track.

WALL PAPER NOTES.

THE National Wall Paper Co. last year secured almost the entire trade of the country by offering a 10 per cent. rebate to jobbers and retailers who purchased their supplies exclusively from the firms controlled by the trust and sign yearly contracts to that effect. It is understood that the smaller combinations will take steps to test the legality of the contracts on the ground that they discriminate against numerous small dealers. In the meantime the following letter has been sent out by the president of the company:

"At a meeting of the directors, held on Friday, August 4, 1893, it was decided to increase the option for the coming season to 20 per cent., and the new option, in accordance with these terms, will be forwarded to the trade at once.

"It was also decided that but two prices should be made for the goods—a road price and a quantity price. The quantity price to be 10 per cent. less than the road price. These prices, however, will not be made until our agents are ready to start out on the road. The date for the starting out of the traveling salesmen has not been determined upon as yet."

This letter gives retailers, apparently, an equal chance with jobbers as far as the 20 per cent. is concerned. The 10 per cent. depends on the quantity bought. A retailer who can secure a discount of 10 and 20 per cent. can equal any jobber. As one Toronto man remarked, "The jobbers of this country and of the United States are out of it to a great extent."

The W. J. Gage Co. state that they have decided not to handle wall paper this season

on account of the unfavorable situation. C. M. Taylor & Co. are making preparations to handle trust goods, and will likely do so under special arrangements.

The Lantz Wall Paper Company of Chicago, has joined the National Wall Paper Company. This is an important acquisition to the combination, the Chicago concern being very prominent in the trade.

The annual meeting of the National Wall Paper Company was held on the 18th ult., at the company's office, 1286 Broadway, New York. The reports of the president and treasurer were read, and showed a successful year and steady increase in the resources and business of the company, while it has no indebtedness and possesses a good surplus in bank. The balloting for directors, which followed the reading of the reports, resulted in the election of Messrs. Henry Burn, S. A. Maxwell, John J. Lindsay, Fr. Beck, W. R. Janeway, J. J. Janeway, W. H. Maires, H. M. Washburn, T. C. Carey, Jos. Hughes and F. H. Hatzell. These directors then held a meeting and re-elected the old officers: President, Henry Burn; Vice-President, Samuel Maxwell; Treasurer, William H. Maires; Secretary, John J. Lindsay.

Chas. G. Winne will represent the Consolidated Wall Paper Company, of New York, through New York State and Upper Canada.

Chas. J. Clarke will represent Joss & Son, of Paris, in the United States and Canada.

HE'S AFTER THEM.

Mr. John Cameron, says the Truro Daily News, has just visited Truro among other Maritime province towns in the interests of the J. B. McLean Publishing Co., Toronto. This firm's trade journals—THE HARDWARE MERCHANT, CANADIAN GROCER, BOOKS AND NOTIONS, DRY GOODS REVIEW, and last, but not by any means least, THE PRINTER AND PUBLISHER, all have subscribers in Truro, and Mr. Cameron's visit this year has added others to the list. Referring to the last named journal, Mr. Cameron says that it is now more than an experiment, it is starting out on its second year as an established success, and is very highly spoken of by the craft. We added our testimony to its usefulness. Mr. Cameron has gone on to Cape Breton and eastern points, and will thence go the Halifax and the western countries.

Watch the October number of BOOKS AND NOTIONS for a continuation of the fifty and twenty-five cent novel contest. The discussion will then be ended, so that all opinions must be in by September 25th.