

## PREFACE.

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THE author of this work desires only to say to such of the public as may feel an interest in it, that he has prepared it principally for use in the Halifax Business College, and has consulted only the requirements and interests of that institution in its preparation. That he lays no claim to literary merit for the work ; nor has he always confined himself to the insertion of purely original matter. The subject is so old, and so much the common property of so many authors, that about the only originality any one can lay claim to in such a work is his manner of presenting the subject. Some of the material of Eaton & Frazee's Arithmetic, now out of print, has been appropriated. Many other works have been consulted, and occasional exercises, modified to suit the requirements of this work, have been used.

The author's thanks are due, and are here tendered, to several practical accountants and business men of Halifax for valuable information and assistance, always cheerfully rendered when asked for.

HALIFAX, N. S.,

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