

erted in spite of prohibition; let us next examine whether the same reasons do not require that men should be free to act upon their opinions, to carry them out in their lives without hindrance, either fiscal or moral, from their fellow-men, so long as it is at there one risk and peril. This last proviso is of course indispensable. No man would pretend that actions should be as free as opinions. On the contrary, even opinions lose their immunity when the circumstances in which they are expressed are such as to constitute this expression a positive instigation to some mischievous act. Acts, of whatever kind, which without justifiable cause do harm to others, may be and in the more important cases require to be controlled by the unfavorable sentiments, and when needful by the active interference of mankind.

Book-keeping. — The paper on book-keeping began by reciting a number of day book entries. These questions followed:

1. (a) Make the necessary entries in a Cash Book with special columns for the bank.

(b) Close the Cash Book showing amount in safe and amount on deposit in the bank.

(c) Open the account with J. K. Watson, make the necessary entries and close the account.

(d) Write the note of the 18th, giving due date.

(e) Find the value of the note at maturity.

(f) Write the cheque of the 2nd.

(g) Give in order the different events that would likely take place in connection with the cheque.

2. The total cost of goods bought as per purchase book during the first year of a business is \$3,497.75. The total sales as per sales book amount to \$2,470.85. The goods on hand are worth \$1,875.

Open a summarized Merchandise account, make the proper entries and close the account.

3. Explain fully the following terms: — Net investment, journalizing, net solvency, bill receivable, interest, inventory, wholesale, liability, joint and several note, and acceptance.

4. What is a cheque? What are the advantages of making payments by cheques? What is the significance of the word "order" on a cheque? Why do banks generally use the word "bearer" on their cheque forms?

5. Tell clearly how you would find:

(a) The net investment.

(b) The cost of the Merchandise bought.

(c) The cost of the Merchandise unsold.

(d) The cost of the Merchandise sold.

(e) The present worth of a firm.

6. Give rules for guidance:

(a) In journalizing.

(b) In the use of red ink.

(c) In debiting and crediting the interest account.

7. An error or false entry has been made in your journal. Tell how you would deal with it.

Arithmetic. — Two hours were allowed for the following. The work of each question was required to be given in full, and no marks were given for answers to questions 1, 2 and 3 that were not absolutely correct:

1. Add together 694,785, 749,778, 98,767, 4,897,646, 879,677, 987,678, 7,789,899, 647,285, 899,677, 4,986,738, 998,767, 7,968,579.

2. Multiply 7,689,548,769 by 8,709.

3. Divide 78,908,699,421 by 879.

4. Make out and receipt a bill for the following:—W. J. Thomas bought of T. G. Alton & Co. on 23rd May, 1909, $23\frac{3}{4}$ lbs of sugar at 5c., $18\frac{1}{4}$ lbs of tea at $37\frac{1}{2}$ c., $9\frac{1}{2}$ lbs of coffee at 35c., $26\frac{3}{4}$ lbs of raisins at $7\frac{1}{2}$ c., $17\frac{1}{4}$ lbs of currants at 8 $\frac{1}{2}$ c. $38\frac{1}{2}$ lbs of sage at $9\frac{1}{2}$ c. $68\frac{1}{2}$ lbs of cheese at 12c and $47\frac{1}{2}$ lbs of bacon at $13\frac{1}{2}$ c. (It will be sufficient to compute each item to the nearest cent.)

5. A train 80 yds. long crossed a bridge 140 yds. long in $22\frac{1}{2}$ sec. Find the average speed of the train while crossing.

6. A merchant sold 19 yds of silk at \$1.86 a yard and thus gained the cost price of 12 yards. Find the cost price per yard.

7. A can do a certain piece of work in 10 days, working 8 hours per day. B can do the same work in 9 days, working 12 hours per day. They decide to work together and finish the work in 6 days. How many hours a day must they work?

8. The interest on \$270.25 for 93 days was \$4.82. To what sum would \$725 amount in 125 days at the same rate of interest.

9. Find the proceeds of the following note discounted in Ottawa on the 8th May, 1909, at 6 p c.; exchange 1-16—

\$4,786.50

Toronto, 2nd May, 1909

Three months after date I promise to pay to the order of Jno. G. Jones & Sons of Toronto, four thousand seven hundred and eighty six dollars at the Bank of Commerce.

W. G. H. Andrews.

The above papers were duly written off, five candidates having gone up. As to the papers, *The Civilian* is glad of the opportunity of being able to let civil servants judge for themselves. The Citizen calls them "sufficiently simple for a fairly intelligent child" and hauls the Commission over the