

Fractions and the entire subject of percentage are thoroughly elucidated with a constant eye to their application. Persons who have been drilled in mental arithmetic will understand what we mean when we say that it is our ideal of the methods that should be employed in all arithmetical teaching. Rules will soon be forgotten, (let us consign many of them to oblivion), and while remembered, those who tarry to work by them gain no mental discipline. The memory only is called into play, while the reasoning powers lie dormant. Processes reasoned out by analysis, on the other hand, are retained, and the mental training so acquired is also invaluable.

Particular attention is paid to Per Centage, Insurance, Taxes, Duties, Profit and Loss, Interest, Discount, Exchange, General Average, Partial Payments, Equation of Payments, Cash Balances, Partnership Settlements, &c., &c.

Why Young Men Should Patronize Our College.

ITS facilities are unsurpassed, and it has one of the best systems of actual business ever introduced into any college. It has a full corps of thorough and practical teachers. Its graduates universally recommend the institution and its course of study. Its merits have placed it at the head of institutions of its class. It has the indorsement of all the leading business men of Chatham, who are its patrons.

It invites competition with any similar institution in the Dominion. Its diploma in the hands of a graduate is, in itself, evidence of proficiency, and is a passport to a good position. It is generally known that our course of instruction is complete, comprehensive, thorough and practical.

In conclusion we would say that it is a settled fact that no young man's education is complete without a business training. We therefore feel assured that with these facilities we will retain the continued patronage of an appreciative public.

Our Relations with Business Men.

WE owe a debt of gratitude to the business men of Chatham, and especially to the most prominent among them, for the decided interest they have taken in the welfare of our College since its establishment, and in speaking favorably of our institution and course of instruction to those who are unacquainted with its workings.

D. McLAUGHLIN, Esq. — Dear Sir:—I have much pleasure in stating that I have taken a course in your College and graduated therefrom. The instruction I received while attending your institution has enabled me to fill successfully any position which I have since held. I can, therefore, with confidence recommend any young man to take a course in your College, and feel confident the fault will be his own if it does not thoroughly prepare him for any position in business life.

Yours respectfully,
W. E. MERRITT,

Merritt's Banking Office, Fifth Street, Chatham.

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