

and when given out for any purpose, the name of the party receiving them is marked in pencil in the book, and obliterated on the voucher being returned.

12. In matters of disbursement, the accounts are kept in the common form, but the receipts are taken in duplicate, as per form (S.).

13. The Guelph business, as relates to the land, is arranged on the same principle, but with a necessary modification. The form (T.) is the application adopted there for farm-lots, and (V.) for town lots; but the same system of cheques is not requisite, the business being conducted with the parties in person, who have not hitherto required letters of licence. It is proposed to make them the first subjects of the contracts.

JOHN GALT.

THE END.

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