

**7TH SET.**—In this set the student is required to make his own calculations and produce the proper results, otherwise he will not be allowed to proceed. This set, in this respect, is no exception to the general rule, as each one must be checked before the student can be allowed to advance to subsequent work.

**8TH SET** introduces shipments and consignments. The business is that of a dealer in DRY GOODS.

**9TH AND 10TH SETS** are posted under the same ledger titles. The accounts showing resources and liabilities are not closed in the 9th, but remain open through the 10th, at the end of which they are closed. The business is that of a PRODUCE DEALER AND COMMISSION MERCHANT.

**11TH SET** is kept in single entry, and is a continuation of the business of the two previous sets. At its close a statement of resources and liabilities are made out, and the student then makes such entries and opens such accounts as are necessary in changing from single to double entry, when he proceeds with the business of the 12th set. In the 9th, 10th, 11th and 12th sets the student is required to write up all the forms of notes and drafts occurring in the transactions connected with them, and keep a cash book and bill book. He is also required to write up the com. sales book and account sales for all the consignments.

**13TH AND 14TH SETS** are designed to give the student a thorough drilling in journal entries, relating to notes and drafts. Business is that of a BROKER.

**16TH SET** is kept in six column journal form, which is acknowledged by the best book-keepers to be the shortest and most systematic method extant for keeping books for a retail house. The business is DRY GOODS. Merchandise and cash debits and credits being kept in separate columns and posted in total sums.

**16TH SET, RETAIL BOOT AND SHOE BUSINESS**, illustrates the cash journal system, embracing all the features of the day book, journal, and cash book in one book, and posting directly to the ledger.

**17TH SET, CROCKERY BUSINESS, WHOLESALE AND RETAIL**, in which the cash journal and sales book are used as principal books and posted directly to the ledger.

**18TH SET, DRY GOODS BUSINESS:** invoice book, sales book, cash book, journal and ledger, illustrating the most modern practical method as now used in the best business houses, posting directly from each of the other four books to the ledger.

**19TH AND 20TH,** day book and journal combined. The work of these sets being that of a large COMMISSION BUSINESS.

CHATHAM,  
D. McCLINTAN, Esq.—Dear Sir:—The thorough drilling received by the first of my sons who attended your College induced me to send the other, and I now take pleasure in recommending your institution and course of instruction to every young man as being one exactly suited to the wants of every-day life, no matter what business or profession he may wish to follow.  
WM. GRAY,  
Carriage Builder.

BLACKBURG, ONT.  
which Mr. E. Parker  
a of our office work  
training he received  
OFF & LILLIE