

This course in Elementary Accountancy was laid down for the benefit of students in the offices of Chartered Accountants. These students have not attended, preferring the lectures given in the Y. M. C. A. by Mr. John Patterson. We might therefore cut out this course, if you think it advisable, and thus relieve Mr. Thompson of evening work. (The course does not pay; it costs us about \$600. and brings in about \$300.)