nor do they proceed on any system. They often ignore such items as wear and tear of plant, rent, rates, taxes, gas, counting-house staff, and even warehouse expenses. Frequently, indeed, they do not go into the matter at all. They learn that so-and-so is doing the work for so much, and they immediately announce their willingness to do it for so much less, wholly irrespective of prime cost. These persons in the end find out their mistake. Sooner or later their career leads through the bankruptcy court, and then those who have been foolish or unfortunate enough to trust them have to make up the deficiencies which ought to have come from the pockets of their customers. But there is another class of men who cut up the trade and who are presumed to know their business. There are one or two large houses who at the present time are taking work at prices which must result in loss, assuming that ordinary journeymen's wages are paid. These gentlemen, we say, must be presumed to know what they are doing, and yet whatever advantage their policy may be to themselves, there is no doubt about its being disastrous so far as the general trade is concerned. Precedents are created and analogies are freely drawn from them. Customers argue that if certain work can be done for such a price, certain other work must be done at rates equally low, and so there results a general abatement of prices, and a corresponding loss to the printers.

We have been induced to write on this subject because certain glaring instances have lately come to our notice. We have heard of pamphlet work being undertaken at prices twenty-five per cent. below the journeymen's cast-up, and even work in a foreign language estimated for at a sum far less than the bare remuneration that would be required by the society compositors. In the latter case, indeed, the customer was afraid of the lowness of the tender referred to, and deemed it safer to accept an estimate which appeared on the face of it to be a fair one for the class of work required. So, too, we have heard of a double-demy sheet almanac, comprising many cuts and workings in three colors, being executed at 13s. 6d. a thousand, the printer finding the composition, stereos and press-work; and we have also seen the wrapper to an 8vo advertising pamphlet, printed in four colors on the outside and in one on the inside, which is supplied at the extraordinary sum of

2s. 8d. per thousand, paper included, twopence of this being for expedition and night-work!

With great firms who deliberately determine to keep their machinery running and their full staff employed even at a considerable weekly loss, in hope that they may in time obtain better prices, we fear no remonstrance on our part will avail. It is of little use for us to point out the injury they are doing to the trade, and to themselves with it, by the course they are adopting. They have made their calculations, and have with open eyes adopted an unwholesome system. We can only hope that they will be the greatest losers by it. But upon those who have hitherto acted ignorantly we strongly urge a constant remembrance when estimating of the standing charges of a printing office, such as those referred to above. These have all to be met out of the profits of work done, and if they are only borne in mind the number of unremunerative contracts now undertaken by members of our craft will be materially lessened .- Printer's Register.

"Making Up."

As a rule the correct method of "making up" matter to be printed is not generally understood, or else most shamefully neglected. This is especially observable in newspapers, and hundreds of columns can be produced that look like an inverted and badly-demoralized haystack. In all matters of erection, we take it there should be a foundation—the heaviest, broadest and firmest stones at the bottom, and that the superstructure should be the lightest and most airy.

Just imagine (if your sense of the ludicrous can possibly carry you so far) how Eddystone lighthouse would appear with the lantern turned down, and how long it would withstand the buffets of the fierce waves? Or how would Bunker Hill monument appear with the apex resting on the earth and its base heavenwards? Or how the Capitol at Washington poised on the head of the Goddess of Liberty, and the huge building spread out in the air like an overgrown Chinese umbrella?

Conception of the grotesque and out of proportion could not go farther, and yet this is the identical fashion in which many papers are "made up"—the largest items being placed at the top, the smallest at the bottom, and all sizes, from