

High Course Department **Canada Business College** **Chatham, Ontario.**

This Department is under the charge of a most able and competent
 Corps of Instructors. For much information cannot be attached to a good
 penmanship. The needs of business should be met plain and to the
 the with a uniform, systematic and full penmanship. Our Insti-
 tution has a wide reputation for giving thorough instruction in this de-
 partment, and for teaching pupils to the most comprehensive practical
 of the present Business Calculations. The High Course Department
 is organized and applied to some of the most modern methods of ad-
 vancing most strongly. Pupils are drilled in all the strict methods
 which they can handle figures with the fluency of experts. The sub-
 jects to which we give most special attention are, practice in the short
 method of adding, subtracting, multiplying, dividing, fractions, Interest,
 Commission, Discount, Profit and Loss, Partnership, and Banking.

Care is taken in explaining the improved and latest Short-
 method of keeping accounts. The distinctive feature is another spec-
 ular is a special book, using the Receipt Book, Invoice Book, Sales
 Book, and Cash Book as forms of receipt, entry and posting, all of which
 is put in practice. In our teaching Theory and Practice are combined
 in such a manner as to make each an essential help to the other. In the
 Practical Business Department the study occupies in turn every phase
 from the purchase of commodities from Suppliers down to Super-
 intending. Now in this respect our instruction is as good as a Schoolmaster
 and since this and in turn a Merchant, Banker, Cashier, Banker,
 Insurance agent, in actual pursuit of the business attached each position.

Address.

Chatham, Ont.
 C. J. G. & Co.

CHATHAM, ONT.