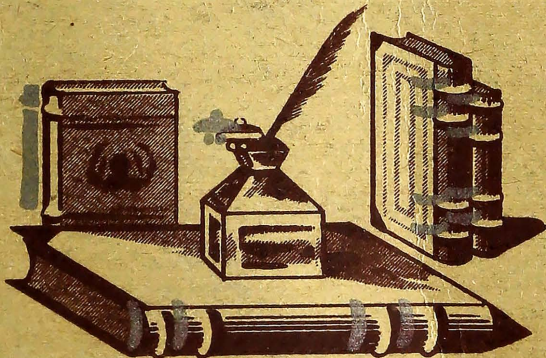


TWENTY FIFTH YEAR



ANNUAL
CIRCULAR

BELLEVILLE
ONT.

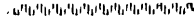


1893-4

THE MOST WIDELY ATTENDED
BUSINESS COLLEGE IN AMERICA.

Countries [&] Represented

BY THE STUDENTS.



South America.

DEMERARA (BRITISH GUIANA).

The West Indies.

TRINIDAD,
BARBADOS,
ST. VINCENT,
ANTIGUA,
BERMUDA,
TURK'S ISLAND,
GRENADA.

Newfoundland.

ST. JOHN'S,
FORTUNE BAY.

Canada.

PRINCE EDWARD ISLAND,
NOVA SCOTIA,
NEW BRUNSWICK,
QUEBEC,
ONTARIO (every county),
MANITOBA,
ASSINIBOIA,
ALBERTA.
BRITISH COLUMBIA.

United States.

MAINE,	MASSACHUSETTS,
NEW HAMPSHIRE,	VERMONT,
NEW YORK (City and State),	MICHIGAN,
PENNSYLVANIA,	ILLINOIS,
MINNESOTA,	WISCONSIN,
MONTANA,	TEXAS,
CALIFORNIA,	DAKOTA,
NEVADA,	WASHINGTON.

The high standing and reputation of ONTARIO BUSINESS COLLEGE, BELLEVILLE, by which it secures an attendance unequalled in any similar institution, have been secured, and are maintained, by the thoroughness of its work and the success of its graduates.

Addressing Letters to Students.

Before leaving home, request your friends to be particular to address your letters in care of

ONTARIO BUSINESS COLLEGE,
BELLEVILLE, ONT.

ANNUAL CIRCULAR

(TWENTY-FIFTH YEAR.)

—OF—

ONTARIO BUSINESS COLLEGE,

(REGISTERED.)

BELLEVILLE, ONT., Canada,

Corner of Front and Bridge Streets,



W. B. ROBINSON, }
J. W. JOHNSON, F. C. A., } PRINCIPALS,
AND PROPRIETORS.

—AND—

Publishers of the "Canadian Accountant."



BELLEVILLE:

PRINTED AT THE INTELLIGENCER OFFICE.

1893-94.

THE HIGHEST STANDARD.

This Institution has raised the standard of Business College Training from the mere theory of the school room, to the practical work of the office.

This fact is recognized by business men, and all the advantages that it implies are possessed by the graduates of Ontario Business College when they apply for positions, or go into business on their own account.

As a Guarantee of the Institution's Standing

you have not mere statements, but such reliable facts as the following :

A history extending over a quarter of a century.

An attendance exceeding six thousand students, drawn from every part of the American continent and the West Indies.

The positions filled by its graduates in all sections of Canada, the United States and the West Indies.

The authorship, by its principals, of the most widely circulated text books on the science of accounts, published in the English language.

The recognition of the College by the Institute of Chartered Accountants of Ontario, through one of the principals, who holds the degree of the Institute, was for two years its First Vice-President, and is now a member of the Board of Examiners.

The past year witnessed the largest attendance in its history, extending over twenty-five years.

••• A BRIEF HISTORY. •••

ONTARIO BUSINESS COLLEGE was founded in the year 1868, and within a short period took the front rank among the Business Colleges of Canada and the United States, owing to the practical and thorough nature of its teaching, and the success in the business community of its graduates. This position has been maintained and strengthened by experience, by the use of the most modern and improved appliances and methods of instruction, and by leaving nothing undone that practical knowledge and ability (combined with untiring industry) can do to enable the student to gain in the shortest time, and at the least expense, a superior commercial education.

The causes to which in a large degree may be attributed the success and standing of Ontario Business College beyond that of any similar institution in the Dominion are, the recognition and reputation it has among the practical office men and public accountants of Canada, in whose ranks its principals are leading members; the great success of its graduates, who, having been trained under practical men, go into the commercial world with confidence; and also the publication of the works on Book-Keeping, of which its Principals are the authors, and which have become the *national* works on these subjects. The "Canadian Accountant," is known and used in every Province of the Dominion, as well as in the United States, and Johnson's "Joint Stock Company Book-Keeping," is the standard in this subject throughout both countries. His latest work is on "Promissory Notes, Drafts and Cheques," and has gone through five editions. Those who contemplate taking a Business College Course, while weighing the merits claimed by each institution, will naturally conclude that attendance at the one that has given *proof* of the practical knowledge and standing of its teachers, must result in more benefit to a student, than would attendance at colleges where theories are taught (or rather read) from a foreign text-book, by the aid of a printed key, by men who were never practical accountants. You would probably be surprised to find how many colleges of this description there are.

The principals of Ontario Business College, whose qualifications are mentioned on the following pages, are not mere figure-heads; they enjoy handsome incomes from the Institution as the result of their personal labors; and they, with the other teachers, are devoted daily, and all day, solely to the instruction of their pupils; hence students may come in the full confidence that the education promised will be imparted, and that the men to whom they pay their fees will be their instructors. There has been only one change in the management in a period of twenty-five years.

••• FACULTY. •••

W. B. ROBINSON,

Completed his English and Mathematical Education at Albert University, and was for a time a successful Public School Teacher, and twenty years ago he graduated at the Eastman Business College, Poughkeepsie, in the State of New York, when it was personally conducted by Dr. H. G. Eastman. He is an Accountant of practical experience, both in the routine of the counting house, and as an auditor and expert. He has been associated with the Principalship of the College for nineteen years. As a penman he is known throughout the Dominion in connection with Beatty & Robinson's system; and in the subject of Arithmetic he has no superior as a teacher.

J. W. JOHNSON, F. C. A.,

(FIRST VICE-PRESIDENT, INSTITUTE OF CHARTERED ACCOUNTANTS.)

Was educated in Ireland, and after serving an apprenticeship of four years in one of the largest business houses in Belfast, Robertson, Ferguson, Ledley & Co., (Limited) came to Canada in 1864. He was in the employ of the North Shore Transportation Co., as purser and business manager of the steamer "City of London," trading between Montreal, Cleveland, Toledo, Detroit, Milwaukee and Chicago, for five years. He was next accountant and financial manager for the firm of Walker & Smallman, Chemical Manufacturers and Wholesale Importers of Oil men's supplies, in connection with the Western of Canada Oil Lands and Works Co., of London, Ontario. During this time he also acted as auditor for his old employers, the North Shore Transportation Co., and subsequently as a public accountant. In Belleville he has been a merchant, and was special auditor for the City. In 1877 he became one of the Principals of the College. He is joint author of the "Canadian Accountant," now in its tenth edition, and author of "Johnson's Joint Stock Co. Book-Keeping," now in its sixth edition, and "Promissory Notes, Drafts and Cheques," now in the fifth edition. He is a fellow (F. C. A.) of the Institute of Chartered Accountants of Ontario; its first vice-president, and one of the examiners. He was for several years Chairman of the Finance Committee of the Belleville City Council.

W. J. OSBORNE,

Graduated at the College in 1883, having previously been a pupil under Dr. Geo. S. Wright at the Belleville High School. He has had eight years' extensive experience as a practical accountant, first with the Massey Mfg. Co., (Limited,) Toronto, and later with B. D. Steacy, hardware merchant, Brockville, Ont. He held a junior position on our staff two years ago. At that time we received an application from Sackville Academy, New Brunswick, for a Principal for the Commercial and Shorthand Departments of that Institution; we recommended Mr. Osborne, and he was appointed to the position, which he filled with marked ability. Our former first assistant having been called to the principalship of a Business College, Mr. Osborne became his successor, and he, in turn, is succeeded in Sackville by Mr. A. W. Young from our staff.

MISS CLARA YEOMANS,

Is one of the late Prof. Dawson's former pupils in the High School. She graduated at Ontario Business College in 1890, and was chosen for the staff on account of her superior English and Mathematical acquirements, the thoroughness of her knowledge of accounts, skill in shorthand and type-writing, and her exceptional ability to teach.

A. C. BAKER,

Holds a second class teacher's certificate ; was a successful Public School teacher for several years ; graduated at the College in 1888, following which he was book-keeper for E. Devine & Co., Publishers, Chicago ; took the special penmanship and shorthand courses in 1892, and was appointed to the staff in January, 1893.

W. N. PONTON, M. A.,

Lecturer on Commercial Law, is a graduate of Toronto University, and also a graduate of Ontario Business College. He is a Barrister of high standing, and Secretary of several Joint Stock Companies. Mr. Ponton is not only the Law Lecturer of the College, but students may consult him without charge on any legal matter privately during their course. Mr. Ponton is a paid member of the staff, and delivers lectures regularly, which is much more beneficial to the student than to have several outsiders come in, as some colleges do, once or twice a year to deliver a half-hour lecture.

W. S. MORDEN, B. A.,

Is Mr. Ponton's partner, and although a young lawyer is a brilliant lecturer. He takes Mr. Ponton's place at intervals.

THE VALUE OF A COMMERCIAL EDUCATION.

The great value of a Business College Education is being more fully recognized every year. Men in all walks of life see its importance, and are giving it to their sons, no matter what their calling is intended to be. Among our students may be found those who have been through the High Schools and Universities, as well as those whose education in early life has been neglected ; the former desiring to add something practical to what is, of course, valuable (as all learning is,) but often only ornamental, come here to qualify for positions to obtain and fill which, a knowledge of *Greek* and *Latin* is of no avail ; the latter, ambitious to better their position, find in the Business College Course the facilities for remedying defects in less time than they could have supposed possible, and of becoming so thoroughly proficient in the science of accounts, and such rapid and good penmen, that a career is opened to them in the business world, by which they can attain to competence, and probably wealth.

Another class of students in attendance are the boys from 13 to 19 years of age, who have just left the public or grammar schools, whose parents recognize the fact that the best start in life, whether the boys be designed ultimately for mechanics, farmers, bankers, business men, or professional men, is a knowledge of book-keeping, the principles of banking, practical arithmetic and grammar, correspond-

ence, business papers, such as notes, drafts, cheques, &c., and the ability to write easily, legibly and rapidly, which a full course at Ontario Business College will put them in possession of.

Boys who have been idle, careless and indifferent at school have come here, and finding the work congenial and practical, have had their faculties aroused, have completed the course, gone out and become useful, industrious and successful men. Each year witnesses such results, and, as a consequence, the gratitude of the parents of the boys.

FARMERS' SONS

Have profited largely by the establishment of Business Colleges. Thousands have passed through this Institution, some going into situations, some into business on their own account, and others back to the farm. Some of the ablest business men, bankers and accountants in Canada and the United States to-day, are men who came from the farm and were trained here. We can point to them in banks and insurance companies, promoted to the highest positions; in the counting houses of merchants and manufacturers, controlling and directing vast operations in finance and trade; and successfully conducting business for themselves.

Farmers often have more boys than they can provide a future for on the farm, and they are obliged, in consequence, to look for some other career for them. The professions are crowded; and even if success be possible, the necessary preparation to enter them, costs a large amount in time and money. The opportunities for success in business are infinitely greater than those that exist in the professions; while the cost and time incident to preparation for a business career at a first class Business College, are within the reach of any father ambitious for his son's success.

But the possession of a practical commercial education by those who are to remain farmers is invaluable. As it requires the application of intelligence and knowledge to work a farm successfully, so it requires intelligence and a knowledge of commercial matters to CONDUCT THE BUSINESS OF A FARM.

To be able to write a good business letter with ease, work any sum in commercial arithmetic, keep a set of books for the farm, for a cheese factory or municipality, conduct the banking and financial affairs connected with cheese or stock exporting; in short, to do business with accuracy and confidence, gives any farmer a great advantage. Many a farmer has saved the cost of the course in one summer alone by the use of the knowledge his son has attained. Many of the township treasurers, auditors and collectors throughout Canada and in the United States have been students of ours.

An Interesting Case in Point.

Twenty years ago a lad of 18, son of Mr. K. Graham, M. P. P., a prominent farmer, who resided in the township of Sidney, within a few miles of Belleville, attended Ontario Business College, graduated, and returned to the farm.

His father put his knowledge to practical use by requiring him to keep a set of double entry books showing his farm and extensive dairy operations, and their financial results.

Mr. Graham, sr. died, and the son succeeded to the father's business. Within a few years he became, through his enterprise and skill in business matters, one of the best known and successful men connected with two of Canada's greatest export industries, namely, Dairying and Fruit raising and Evaporating. In the produce trade throughout the Dominion and Great Britain the name of R. J. Graham, of Belleville, is one of the best known and most highly esteemed.

A conversation Mr. Graham had with Mr. Robinson a few days ago, when he was employing a book-keeper from the College, suggested this reference to him. Said Mr. Graham, "I owe my success largely to the course I took at the O. B. C. It gave me the incentive to do business, and confidence and skill in doing it." A graduate of the College himself, he employs an O. B. C. graduate as his book-keeper.

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The Agricultural Commission appointed some years ago by the Ontario Government, recognized the value of a commercial education for farmers, and placed the subject among those to be enquired into. The Commissioners called Mr. J. W. Johnson, of this Institution, to give evidence on the subject. Noting this fact, the "Daily Intelligencer" said:--

"Among the witnesses to be examined before the Agricultural Commission on the subject of Farm Book-Keeping, is Mr. J. W. Johnson, Principal of the Ontario Business College. Mr. Johnson is eminently qualified to testify on this subject, he being the author of well-known standard books on Book-Keeping, &c., and will no doubt impart valuable information to the public in his evidence. The Ontario Business College is the only Institution of the kind thus honored, which is a deserved recognition of its high standing."

The evidence given by Mr. Johnson before the Commission and the set of Farm Accounts he prepared for it, at the suggestion of the Honorable the Provincial Treasurer of Ontario, will be found in the Commissioners' Report from pages 83 to 98 of Appendices K. S. and again at page 535 of the report.

The Practical Result of our Teaching.

We affirm, as the result of experience, that a full course, (which with us averages four months for students of average ability, possessed of ordinary education before entering) in a first-class Business College, conducted by men of liberal education, who have had wide practical experience as accountants, will teach a young man more than an apprenticeship of four years in a merchant's office, and the reason is obvious: the youth entering the merchant's office must spend the first year in running messages and such work as "backing up" letters and indexing the letter-copying book; the second year he will be allowed to pass custom house entries and make out invoices; the third, to keep the petty cash book; and in the fourth he will be promoted to the desk, where the ponderous, and to him, to this time, mysterious Journal and Ledger are written up and posted. The still deeper mystery of the Balance Sheet he may never be allowed to see, as knowledge of the firm's gains and losses, and its capital, is usually confined to the partners and the managing accountant. It is not the business of any one in the office to teach the youth; but in coming to this institution he places himself under practical business men of wide experience, who have been managing accountants in large offices, and whose sole business it is to teach him.

In contrast to this waste of time and loss of precious years on work that can be learned in months, students in Ontario Business College have placed at once in their hands the "Canadian Accountant," and proceed to learn and practice Double Entry Book-Keeping, from the books of a small retail business to those of wholesale dealers, and from the books suitable for a farmer or a blacksmith to those of Joint Stock Companies, including, of course, every form of business papers, statement and balance sheet, and every plan of determining losses, gains and capital. Added to this is the practice in the Actual Business Department, which has a reputation for thoroughness that secures attendance from all parts of the Continent, Newfoundland and the West Indies. Students practice and become proficient in commercial correspondence and composition generally, in the arithmetic that every-day, practical life requires, in the system of penmanship which has become national, and by frequent examinations and lectures, added to this practice, they become so thoroughly grounded in all the subjects taught, that they know more at the completion of their four months' course, and are as well qualified to take a position, as the young man whose time for four years has been occupied as described above.

A circumstance which illustrates the importance to a young man of taking a course in a Business College before entering an office recently came under our observation. When in Toronto lately, Mr. Johnson called on Mr. J. H. Watlington, from Bermuda, a graduate

of the College, who is now book-keeper in a large wholesale house, Messrs. Kilgour Bros., Wellington street. "A change occurred in this office recently," said Mr. Watlington, "which more than ever convinced me of the value of a Business College training. A position became vacant, which requires in the person who fills it a competent knowledge of book-keeping. There is a young man in the office who has been here for two years, whose chief business it is to keep the sales book. He deserved promotion, but did not possess the knowledge necessary to fill the position, and another man got it. Had the young man received a training at a first-class Business College before entering the office, he would have had the knowledge, and having since gained the experience necessary, would have been promoted."

Another example of the value of the training in a Business College, under practical accountants, before taking a situation, is the case of Mr. C. L. Peniston, now accountant for the large wholesale house of Caldecott, Burton & Co., Toronto. Immediately after graduating here he went to Toronto, and made personal application until he found an opening with the above firm in a subordinate position in the office. He was rapidly promoted in position and salary over those who had been in the office for years, but who had not been trained at a Business College, and when a special matter had to be dealt with requiring for its adjustment expert skill and knowledge, he was the one chosen for the work.

The practical value of the course of instruction at this Institution has been tested by the experience of a quarter of a century. The qualifications gained here have proved a fortune to thousands of young men. Many of the successful merchants and business men of Canada, the West Indies, and the United States, are among its graduates. Fathers have sent their eldest sons, and, witnessing their success, have continued to send their boys till each one of the family has taken our course; merchants have sent their clerks, and business men of all kinds, their employees. The large number constantly in attendance, drawn from every Province in Canada, the West India Islands, Newfoundland, South America, and the United States, evinces the continued and wide-spread esteem and confidence of the community. The air of cheerful buoyancy, that can only come with success, pervades the College.

The same efforts which have placed the Institution at the head of Business Colleges shall be continued, and we confidently invite those contemplating a course to enroll themselves in the long list of Ontario Business College Students. To this time THIRTY-FOUR DIFFERENT STATES, COLONIES AND PROVINCES have been represented.

FROM THE ATLANTIC to the PACIFIC.

When the Twenty-third Annual Circular was being prepared for the press, the following from outside of Ontario were in attendance :

Barbados, West Indies.

Thomas A. Niccolls, Bridgetown.
C. H. Kinch, “

Nova Scotia.

J. Elgin Schaffner, Lawrencetown.
Edgar C. Schaffner, “
W. B. Bishop, Wolfville.
Frank S. Stack, Spring Hill.
Walter R. Anderson, Spring Hill Mines.
C. F. Layton, Great Village.
J. Herbert Chisholm, “
G. A. Layton, “
W. W. Bowers, “
S. L. Killam, Yarmouth.
J. C. Creelman, Bass River.

Quebec.

Hugh McPherson, River Beaudette.
J. W. Stewart, Portage du Fort.
A. M. Beckett, “
C. Henault, St. Bartholemy.
Will. Smilie, Huntingdon.
Joseph C. Moore, Kilbain.
James C. Dineen, St. Agnes.
Levi J. Kelly, Huntingdon.
Joseph E. Cox, Buckingham.
E. C. Curtis, Clarenceville.
J. R. Lambert, Louiseville
Cecil Riopel, Valcartier Village,
Howard Reid, Portage du Fort.

Washington Territory.

J. Goldsmith, Spokane Falls.
W. H. Wycoff, Port Townsend.

Dakota.

D. F. Moore, Forest River.

Bermuda, West Indies.

James W. Frith, Warwick.

Antigua, West Indies.

J. Aubrey Wilson.

New Brunswick.

Geo. E. Kyle, Gibson.
W. E. Cadwallader, Marysville.
Alex. Murray, Keswick.
John A. Atherton, Bear Island.
G. Cook Brown, Pokiok.
A. D. Jonah, Hillsboro.
Stirling McCullough, Keswick Ridge.
W. A. Bateman, Shediac.
Chas. Llyod, Moncton.
C. Lee Cliff, Frederickton.
G. H. Seamans, Moncton.
W. H. Ramsay, “
J. S. Mullan, Stanley.

Illinois.

W. H. Campbell, Chicago.

New York.

Joseph Charbonneau, Harrisville.
Harry Robbins, Cape Vincent

Nevada.

John Roach, Columbus.

Prince Edward Island.

W. P. Rogers, Summerside.
J. E. Lefurgey, Summerside.

Michigan.

Don N. Cameron, Au Sable
Bert. Hutton, “
Harry J. Hurley, Pentwater.

Students from all parts of Ontario were in attendance at the same time. The association together at the College of young men from all parts of the American Continent, and from the West Indies, has an excellent effect upon the individual student.

FROM THE ATLANTIC to the PACIFIC.

—AS YEAR FOLLOWS YEAR.—

When the Twenty-fourth Annual Circular (last year's) was being prepared for the prses, the following from outside of Ontario were in attendance :

Grenada, West Indies.

C. H. Smith, St. Georges.
Gerald S. Smith, “

Barbados, West Indies.

J. M. McGuffie, Bridgetown.

Minnesota.

J. F. Forbes, Duluth.

Maine.

Alfred Tracy, Stacyville.

New York State.

A. W. Fell, Ox Bow, (Jeff. Co.)
G. E. Browne, Ogdensburgh.

New Brunswick.

W. A. Nelson, Baie Verte.
W. H. Forbes, Beaver Brook.
E. Murchie, St. Stephen.
T. J. Coburn, Keswick Ridge.
J. F. Keith, Butternut Ridge.
J. S. Lord, Lord's Cove, Deer Island.
J. F. Steeves, Upper Dover.
Simeon Jones, Prince William.
G. E. Goodspeed, Peniac.
John S. Scott, The Barony
John Boyd, Hartland.
H. J. Steeves, Hillsboro.
W. R. Wright, Moncton
H. A. Bridges, Sheffield.
Adelard Boudreau, Petit Rocher.
John B. Lamb, Shemogue.
Thos. Miller, Tay Settlement.
J. Rodgers, “ “

Quebec.

Miss Letitia Hodgins, Shawville.
T. Brodie, River Beaudette.
G. E. Fumerton, Fort Coulonge.
C. Charest, St. Jean des Chaillons.
J. W. Miller, Clarenceville.
James Nagle, Sherbrooke.
Alf. Belanger, “ “
P. H. Cosgrove, Buckingham.
Thos. Proulx, Ham Nord.
T. W. Way, Rawdon.

British Columbia.

J. E. Ketcheson, Sea Island.
G. H. Johnston, Vancouver.

Newfoundland.

L. Roberts, Belloram.
T. A. Roberts, “ “
Miss Ethel Roberts, “ “

Alberta, N. W. Terr.

W. H. Joyce, Calgary.

Manitoba.

James Joyce, Deloraine.

Michigan.

John Hurley, Pentwater.

Nova Scotia.

A. E. McLaughlin, Bass River.
S. Doleman, Lockeport.
A. D. Baker, Fremont.
Irving Miller, Middleton.
Stuart Jenkes, Parrsboro.
C. E. Skerry, Billtown,
J. E. Hales, Wolfville.
W. Saxby Blair, Nappan Station.
Seldon Blenkhorn, “ “ “
M. C. Davidson, Parrsboro.
E. Spencer Great Village.
T. Corbett, “ “ “
L. S. Hill, “ “ “
Rufus Jackson, Port Williams.
Geo. C. Snow, Port La Tour.

As evidence of the Ontario attendance we append those from Lake Superior district, (800 miles from Belleville, on the border of Manitoba.)

Albert Rapsey, Port Arthur.
W. M. Evans, “ “
J. Deadman, “ “
T. N. Andrew, “ “
C. Dobie, “ “
W. C. McLean, “ “
C. H. Jackson, “ “

FROM YEAR TO YEAR,

All sections of the Continent and the West Indies are represented.

When this Twenty-fifth Annual Circular was being prepared for the press, the following from outside of Ontario were in attendance :

West Indies.

Hector L. Perez, Chaguanas (Trinidad) Alphonse Frechette, St. Ferdinand de
Halifax.

Prince Edward Island.

W. S. Clark, Summerside.
Fred Lefurgey, “

New Hampshire.

Geo. S. Kennedy, Berlin Falls.

Nova Scotia.

Miss Jennie S. Johnstone, Parrsboro.
Bayard Gammell, Stewiacke.
Stanley Smith, Parrsboro.
Fenwick A. Fulton, Bass River.
Erskine Davison, Portauapique.
Brenton L. Lee, Berwick.
Douglas Trenholm, Fort Lawrence.
Leander Trenholm, “
Arthur Hill, Portauapique.

New Brunswick.

G. A. Steeves, Upper Dover.
G. P. Steeves, “
Thos. L. Kennedy, Monument.
J. R. Tomilson, Tay Settlement.
Robert C. Jamieson, Charlo.
H. D. Keswick, Hartland.
Rice D. Raymond, Middle Simonds.

New York.

Miss Peachie Browne, Ogdensburgh. John Grundy, Alpena.

Quebec.

Samuel Rankin, Portage du Fort.
T. D'Arcy McGee, Black Lake.
J. W. Farrier, Lotbiniere.
W. S. Hunter, Rock Island.
W. C. Fowler, Sutton.
Victor Hanault, St. Cuthbert.
Camille Berard, St. Bartholemy.
H. S. Brock, Aylwin.
A. P. McLachlan, Lochaber Bay.
S. W. Simmons, Anderson's Corners.
Miss Eurette Smith, Point Fortune.
Miss Pauline Kennedy, “
Walter Little, “
Hugh McKinnon, “
John McDuff, “
R. S. Walsh, Quyon.
A. Hilliard Walsh, Quyon.
Harry Mohr, “

Pennsylvania.

H. M. Cordner, Saco.

Manitoba.

F. G. Burgess, Minnedosa.
A. R. Ayearst, “

Michigan.

FEBRUARY 1893,

Witnessed the Largest Attendance in the history of the College, the Province of Ontario was more largely represented than at any previous period.

What to do When You Arrive in Belleville.

WRITE A MEMORANDUM OF THIS AND HAVE IT IN YOUR POCKET.

The building in which the College is located is on the corner of Front and Bridge Streets, in the heart of the business part of the City. Across the building are the words "Ontario Business College," and the entrance is on Front Street.

Leave your baggage at the station. If you arrive during school hours, walk or drive down to the College. If you arrive in the evening, or in the early morning, drive to Mr. Robinson's residence, corner of Bridge and Albert Streets, and you will be directed to a boarding house. Our arrangements in regard to boarding and baggage are so complete that a student will find himself or herself provided with a comfortable home, and actually at work upon the course within half an hour after entering the College.

If you drive direct to the College, say to the driver of the cab or bus: "I wish to go to Ontario Business College, Robinson & Johnson, Proprietors and Principals, Corner of Front and Bridge Streets"

Directions for Students Arriving from Sea at New York.

You may reach Belleville from New York by two pleasant routes. Take a New York Central train at the Grand Central Depot, 42nd Street, about 9 o'clock in the evening for Cape Vincent, N. Y., where you will arrive about 8 o'clock next morning, when you will go at once on board a steamer, lying just across the station platform, and leave for Kingston, Ontario, reaching there at noon. A short distance from the steamboat landing at Kingston you will find the Grand Trunk city station, where you will take the train for Belleville about 3:00 in the afternoon, and reach Belleville at 5:30 same evening.

Another route, but a little more expensive, is by way of Niagara Falls, by New York Central. Taking a train at the 42nd Street Depot about 7:30 in the evening you will arrive at Suspension Bridge, Niagara Falls, in about twelve hours, where you will take the Grand Trunk Train for Belleville, passing through Toronto, and arriving at Belleville after a run of about eight hours. The latter route is the preferable one in winter.

It will be well to wire us from New York, stating the hour of departure, and we shall have a boarding house (including lodging) chosen for you on your arrival at Belleville, and some one at the station to meet you.

It is easy to find your way in New York. Take any of the elevated trains (fare five cents) and go as far up town as 42nd street; if east of 5th Avenue you change cars at 42nd Street, and are carried direct to the N. Y. C. Railway Depot; if west of 5th Avenue leave the train at 42nd Street and take a surface car over to the Depot. The 4th Avenue surface cars go from the vicinity of the Post Office on Broadway directly to the N. Y. C. Depot through 4th Avenue. You can have your trunk transferred from the steamship to the Depot by one of the Transfer Companies for 40 cents. The agent will be easily found on the dock, and he will give you a receipt for the trunk.

Copy of a recent telegram :—

NEW YORK, May 2nd, 1892.

Robinson & Johnson, Principals Ontario Business College, Belleville, Ontario :

Leave here nine fifteen train (9:15) to-night for Belleville.

C. H. AND G. S. SMITH,
of Grenada, West Indies.

—(o)—

THE AMPLEST EVIDENCE.

For twenty-five years this institution has maintained the highest position among the Business Colleges of America, and secured the widest attendance.

That the above statement is a moderate expression of the standing and reputation of ONTARIO BUSINESS COLLEGE will be found in reading the circular.

Exaggeration and deceit have no place therein, nor in the Institution it represents. The following unsolicited letters express the universal experience of the students :—

BARBADOS, WEST INDIES, March 15, 1892.

GENTLEMEN,—As an old student I take great pleasure in voluntarily testifying to the truth and accuracy of all statements made in the circular of Ontario Business College. The reputation which drew me from the West Indies to the College I found to be well earned by the excellence of the work done, and the capacity and worth of those who secured its diploma. Nothing is in any way overdrawn. I have to thank you not only for the teaching but for much personal kindness.

I heartily recommend Ontario Business College to young men in these Islands.

A. G. WILSON,

Late Acting Head Master, Grammar School, St. Vincent, West Indies.

Lawrencetown, Annapolis Co., NOVA SCOTIA, June 4th, 1892.

GENTLEMEN,—Many thanks for the '92 circular. I have given it a careful perusal, and am proud as an old student to know and state from actual experience that you do all, and more than all, that you advertise. I owe my success to the O. B. C., and shall induce all I can to attend.

J. H. SCHAFFNER.

RATES OF TUITION.

(PAYABLE AT TIME OF ENTERING.)

Scholarship for Complete Business Course,

TIME UNLIMITED, and entitling the holder to review at any time, or consult us by letter or otherwise - \$40 00

(The possession of the Scholarship constitutes the holder a Life Member of the College, entitling him to use or resume its privileges at any time)

This course (see full description of Business Course further on) comprises Book-keeping in all its forms, Business Penmanship, Arithmetic, Business Forms and Papers, Correspondence, Practical Grammar, Spelling and Composition, Business Lectures and practice, the formation and management of Joint Stock Companies, Steamboating, Banking, Partnership Settlements, Commercial Law, etc. If desired, special preparation for the Civil Service Examination.

The same Scholarship to Ladies	- - - - -	30 00
Three Months' Business Course	- - - - -	30 00
Special Plain and Ornamental Penmanship and Illuminating Course (see full description further on) to Students in Business Course (time unlimited)	- - - - -	12 00
Special Plain and Ornamental Penmanship Course to others		20 00

Shorthand and Type-writing.

Unlimited course in Shorthand to graduation, to students who hold the Scholarship in the Business Department. (See full description of Shorthand Course further on.)		10 00
Limited Course in Shorthand to students who hold the Scholarship in the Business Department, embracing the work of the two Text Books, Manual and Teacher, which gives a thorough grasp of the principles.	- - -	5 00
Type Writing (unlimited period)	- - - - -	2 00

To those who desire to take only the course in Shorthand and Type Writing (correspondence included) the fee for an unlimited course is \$20; and at any time should they desire to take the Business Course also, they can do so by the payment of \$32 more.

Evening Sessions

are held from November to March, three evenings each week, and are free to day students.

CLUB RATES.

A Club of two, who have arranged to enter together, get a reduction of \$5.00 each, reducing the scholarship to \$35.

A Club of three, as above, get a reduction of \$5.00 each, and an extra reduction of \$5 is granted to the one who got up the Club, which if divided, reduces the scholarships to \$33 $\frac{1}{3}$.

To a Club of four, as above, a reduction of \$5.00 is made to each, and \$10.00 extra to the member who formed the Club, which if divided, reduces the scholarships to \$32.50.

Each one of a Club of five, as above, gets a reduction of \$5.00 and a bonus of \$15.00 is given to the one who got up the Club, which if divided, reduces the scholarships to \$32.

Each member of a Club of six or over, as above, will be granted a reduction of \$7.00 each, and a bonus of \$3.00 for each member will be granted to the one who formed the Club, which if divided, reduces the scholarships to \$30.

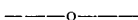
Any one desirous of joining a Club who cannot make it convenient to come with the others, may get the benefit of the Club rates by forwarding his money, on the receipt of which the full scholarship, unlimited in time, will be sent him.

Brothers and Sisters.

Members of the same family following each other are granted a reduction of \$5.00.

One of the most gratifying circumstances in connection with the management of this Institution is the large number of brothers and sisters who succeed each other as pupils from year to year. Following are some examples, many others could be given:—From the three families of Maclarens, the great lumber men of Ottawa and vicinity, we have had almost all the sons. The Holmes family, of Cobourg, Ont.: We had Joseph in 1876, George in 1879, James in 1882, and Adam in 1888. The Heriot family, Georgeville, Quebec: We had Frederick in 1878, John in 1881 and Ralph in 1889. The Grannum family, of Barbados, West Indies: Mr. E. T. Grannum, who is a leading member of the Barbados Legislature, sent Belfield and Allan in 1888, as an experiment, and was so satisfied with the result, and their success in obtaining and filling positions, after graduating, that he sent us Reginald, besides influencing many other young men to come

from the West Indies. The Cameron family, Glengarry County, Ont: We had George in 1884, Athol in 1887 and Don in 1891. The McPherson family, River Beaudette, Que.: We had Roderick in 1876, Duncan in 1890 and Hugh in 1891. The Reid family, Portage-du-Fort, Que., We had George in 1873, Edgar in 1879, and Howard in 1891. The Spurr family, L'Amble, Ont.: We had M. H. in 1886, H. M. in 1890, and Sarah in 1891. The McCallum family of Carleton Place, (near Ottawa, Ont.): We had N. D. in 1881, A. C. in 1882, and Wm. in 1891. The two first are with Wm. Caldwell, lumberman, Carleton Place. The Joyce family, Griffith, Ont.: We had Abraham in 1887, John in 1889, and William and James in 1891 (the latter came here direct from Alberta and Manitoba.) The Metcalfe family of Belleville: We had Emma in 1889, (she is now book-keeper with C. Scantlebury, Belleville), Lillie in 1891, (she is now stenographer and private secretary to R. Mathison, Esq., Superintendent of the Institution for the Deaf and Dumb, Belleville), and Ella is now pursuing the course. The Steeves family of Upper Dover, New Brunswick: We had three brothers and a cousin within two years. The Gordon family of Tweed, Ont.: We had W. H. in 1876, (who has been for 15 years, managing accountant for Geo. Ritchie & Co., Belleville), Robert in 1887, and Wilbur in 1892. The Kearney family of Ottawa, Ont.: We had M. J. in 1882, (who is now manager for McLaren Bro's, Lumbermen), Mathew in 1890, and G. E. in 1893. This circular could contain no stronger testimony to the efficiency of the College, and the success of its graduates.



Board and Lodging.

Students board and lodge in private families, which is better both in regard to health and morals, than putting them together in a College boarding house.

There is no City of its size on this Continent where GOOD BOARD can be obtained lower than in Belleville.

A large number of our students pay for good board and comfortable lodgings in private families only - - - \$2 50 per week.
The majority pay - - - - - **2 75** " "
 But none pay more than - - - - - 3 00 " "
 as the best accommodation can be procured for that figure.

A choice of a score of private houses in good localities where good board is only \$2.50 or \$2.75 a week can always be had. The board and lodging in these houses are equal to what would cost \$4.00 to \$5.00 a week in larger cities.

Students will not be permitted to board at hotels, unless they have written permission from their parents, or are young men of mature age and steady habits.

Books and Stationery.

The Total cost of all Stationery (which is of the best quality) including Text Books and Blank Books, is from \$10 to \$12, and is purchased by the student from time to time as required.

☞ There are no extra or other expenses in the Business Course. The diploma of the College is granted FREE to those who have completed the course and passed the examinations.

To Parents and Guardians.

That parents and others may understand the actual cost of the Business Course, and not be led astray by misrepresentations, made by young men who may expend money for unnecessary purposes, we desire it to be understood that One Hundred Dollars will more than cover the entire expense of a full Business Course. This is all that is absolutely necessary to be expended by any one of average ability and ordinary education, who applies himself or herself with zeal and diligence to his or her work.

Expenses for the full Business Course.

(INCLUDING EVERYTHING.)

Full Scholarship (unlimited in time)	-	\$40 00	
Board and Lodging in private families for 16 weeks (the average time for complet- ing the course) at \$2.50 per week	-	40 00	or \$2 75 44 00
Text Books, Blank Books, Stationery, etc.		\$10 00 to \$12 00	
		<hr/>	
Total		\$92 00	or \$96 00
Washing costs twenty-five cents a week.			

Life Scholarships.

ILLUSTRATIONS OF THEIR VALUE TO STUDENTS.

The best Business Colleges on the Continent, those that have stood the test of time, such as the Eastman College, Poughkeepsie, N. Y., the Coleman Business College, Newark N. J., the Pacific Business College, San Francisco, Cal., the Southern Business College, Atlanta, Georgia, Ontario Business College, Belleville, Ont., etc., issue to their students LIFE SCHOLARSHIPS.

This system of charging fees is the best for the student, because he knows definitely the day he enters the College how much the tuition fee for the *entire* course will cost him. Where fees are charged by the term the cost of tuition for a full course is an unknown quantity.

One great advantage to the student in holding the Life Scholarship is, that he may return to the College *at any time* to review, or take up any branch or subject.

We might give scores of examples ; the four which follow will be sufficient to indicate the advantages of holding an unlimited scholarship :—

Mr. J. H. Ruttan, of Frankford, Ont., attended the College in 1878, but having been called home to attend to the running of a mill in which he was interested, he was unable to finish the course. Thirteen years afterwards he gave up the milling business, and desired to fit himself afresh for office work. Holding the unlimited scholarship, purchased 13 years previously, he returned to the College and went through the entire business course again. The week he graduated we had an application from Messrs. Wilson & Taylor, Evanston, Illinois, for a man to take full charge of their office ; we sent Mr. Ruttan, and he is now filling a most responsible position with them and giving eminent satisfaction.

Mr. Harry Parker, of Belleville, graduated in the business course in 1885, and at once entered the Molson's Bank. He continued in the Bank's service till the end of 1890, when he deemed it advisable to learn shorthand and typewriting. He returned to the College and entered upon the course in Shorthand and Typewriting. In a brief period he became an expert stenographer and type-writer, and going to St. Paul, Minnesota, obtained a lucrative position in the Merchants National Bank, where he is now.

Miss Jennie Hogg, of Belleville, graduated in the Business course in 1885, and held a good position in one of the large weekly newspaper offices in Toronto (*The Queen*.) Deeming it well to add Shorthand to her knowledge, she returned to the College in 1891, completed the Shorthand and Type-writing course in three months, and is now earning a larger salary than formerly, with the Acme Silver Co., Hayter St., Toronto.

Mr. Gilbert McIntosh, of Apple Hill, Glengarry Co., Ont., graduated in the Business course in 1890, and in September secured the position of book-keeper and general office man with Porter Bro's., Contractors, Duluth, Minnesota. In the winter of 1892 he obtained leave of absence (that being a slack season,) returned to the College and took shorthand, type-writing and special penmanship, and returned to his situation in March, 1893.

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Definiteness About Our System.

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THE COST OF THE COURSE ASCERTAINED TO A DOLLAR, AND THE TIME
IT WILL TAKE ASCERTAINED TO A WEEK.

There is a definiteness about our system which must commend itself to any one thinking of taking a course at a business college. We say, if you have an ordinary education at entering and will work diligently and study faithfully you will be in possession of the College diploma *within* four months, and beyond the mere possession of the diploma, you will have acquired from men of large practical experience, such knowledge as will enable you *at once* to enter upon and perform satisfactorily the duties of a good position. As a guarantee for this statement you have the history of the College for twenty-five years, and the experience of six thousand students.

Then the cost is just as definite as the time—it is below one hundred dollars, as stated in detail at page 18.

Leaving home (having to travel hundreds, and in many instances thousands, of miles) to come to Ontario Business College, students have the satisfaction of knowing before they start, the time they will require to spend here, and how much money they will have to lay out.

The reason for the promptness in completing the course here, when compared with the time, and the money for board, spent at other colleges, is the fact that the principals are practical business men and accountants, authors of the standard text-books in book-keeping, who are *cons.antly* with their pupils. From the day the student enters

to the day he graduates he has their continuous, personal, practical instruction. They have no branches elsewhere, or business of any kind outside of their duties to their students.

In considering the cost of the scholarship at Ontario Business College, and the offer of one at a lower price by other colleges, you should take into account—first, the superiority of the thorough and systematic training imparted by this institution; this is the most important matter; but in addition to this there is the saving in time, and consequently in the outlay for board, as well as the fact that you are so much sooner qualified to secure a position and earn money. The following letter illustrates this point :—

OFFICE OF HODGSON BROS., Cheese Exporters, }
 BELLEVILLE, June 27, 1891. }

GENTLEMEN.—Having taken a course of training in the Ontario Business College, I consider it my duty, as well as a pleasure, to testify to its efficiency. When I entered I knew comparatively nothing of commercial matters, but immediately after taking the course this Spring (which only occupied three and a half months, and cost for everything less than \$90), I secured the position, chiefly through your influence, of book-keeper for Messrs. Hodgson Bros., cheese exporters of this city. I can truthfully say that I made a wise choice when I chose the O. B. C. I found everything as represented, and the knowledge imparted thorough and practical; the best evidence of which is my ability to efficiently perform the duties of my position. The excellent moral influence exerted on the students is another matter I have to thank you for.

W. J. MAGRATH,
 Late of Deseronto, Ont.

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Both the Business course and Shorthand course, or Business course and Special Penmanship course, can be taken here in as short a time as one course only can be taken at other Colleges. The following letter illustrates this point :—

FREDERICTON, NEW BRUNSWICK, March 16th, 1891.

GENTLEMEN,—You will be glad to know that shortly after arriving home I secured a good situation with Messrs. R. Chestnut & Son, of this city. I was conversing with a young man who took a course at an eastern business college, and he told me that it cost him over \$200 for a business course alone. I took both the business course and Special Penmanship course at the "Ontario," paid my travelling expenses from New Brunswick and back, and my total expenditure for everything, from the time I left till I got back, was under \$175.

GEO. E. KYLE.

Mr. Kyle has gone west, and is now General Manager for British Columbia of the Ontario Mutual Life Insurance Company, with head office at Vancouver, which position we used our influence to secure for him.

LADIES.

We have ladies constantly in attendance, and their success in mastering the science of Book-keeping and Accounts, Shorthand and Type-writing, is exceedingly gratifying.

The winter and spring of 1893 witnessed the largest attendance of ladies in the history of the College; and likewise their success in obtaining positions. The attendance of ladies has included New York State, Vermont, Quebec, Nova Scotia and all parts of Ontario, as far west as the counties of Lincoln, Kent and Waterloo, and east as far as the county of Renfrew.

A Business College training opens a career for ladies, of which they are not slow to avail themselves. Ladies who are graduates of Business Colleges are filling positions as accountants and book-keepers, stenographers and typewriters, at good salaries, and are conducting remunerative business for themselves. Following are a few examples from this Institution :

- Miss Lillie Metcalfe, stenographer and private secretary to R. Mathison, M. A., principal of the Ontario Institution for the Deaf and Dumb at Belleville.
- Miss Mabel Vennor, stenographer and type writer with Green & Sons Company, wholesale furriers, Montreal.
- Miss Annie M. Morton, stenographer and type writer with R. J. Fleming, Mayor of Toronto.
- Miss Maud Clapp, book-keeper and stenographer with the Ontario Wire Fencing Co., Picton, Ont.
- Miss Maud Gibson, book-keeper for A. L. Geen, Druggist, Belleville.
- Miss Jennie Haight, book-keeper with H. Webb, Toronto.
- Miss Ida Storey, book-keeper and stenographer with J. E. Walmsley & Co., wholesale grocers, Belleville.
- Miss A. M. Gallagher, clerk in the Registry Office, Belleville.
- Miss F. Bonter, " " " " " "
- Miss M. E. Carr, stenographer in the office of The Gurney Co., Toronto.
- Miss E. L. Metcalfe, book-keeper with C. Scantlebury, Belleville.
- Miss Jessie Robertson, Book-keeper with Wm. McGie, Belleville.
- Miss Ida Lake, book-keeper for the Beard Art and Stationery Co., Minneapolis, Minn.
- Miss Ida Brandon, assistant book-keeper and stenographer with the Gibbard Furniture Co., Napanee, Ont.
- Miss C. McGowan book-keeper and stenographer with H. Fowell, Belleville.
- Miss Sarah Spurr, book-keeper for B. Spurr, L'Amable, Ont.
- Miss Maggie Jordan, book-keeper with C. R. Parish & Co., Toronto.
- Miss Jennie S. Johnstone, from Nova Scotia, in charge of the Commercial Department Demill Ladies' College, Oshawa, Ont.
- Miss Lillie Smith, book-keeper with the Standard Shoe Co., Rochester, N. Y.
- Miss May Grace, book-keeper and stenographer with E. D. Gough, (clothier,) Belleville.
- Miss Mary Kennedy, Post Office, Belleville.
- Miss Hattie E. Groves, book-keeper with Wm. Allan, general merchant, Annaprior, Ont.

Miss Bertha Patton, book-keeper with McArthur, Stevenson & McIver, Kamloops, Br. Columbia.
 Miss Carroll, assistant librarian Public Library, Toronto.
 Miss Jennie Linn, book-keeper with C. G. Row, Belleville.
 Miss May L. Shannon, stenographer and book-keeper for H. B. Dean, barrister, Lindsay, Ont.
 Miss Susie Marshall, G. N. W. Tel. Co., Cobden, Ont.
 Miss E. Bechtel, book-keeper with Buckburrrough & Bechtel, Waterloo, Ont.
 Miss Annie Tickell, book-keeper with G. S. Tickell & Sons, Belleville.
 Miss A. Leavens, book-keeper with A. Hart & Co., Wholesale Boots and Shoes, Buffalo, N. Y.
 Miss Nettie Dunbar, assistant book-keeper with Beardmore & Co., Wholesale Leather Merchants, 39 Front Street, Toronto.
 Miss Pauline Newbery, assistant book-keeper with Liddle & Carter, Cedar Rapids, Iowa.
 Miss Jennie Hogg, stenographer and book-keeper with the Acme Silver Co., Hayter St., Toronto.
 Miss Clara Yeomans, teacher on the staff of Ontario Business College

The demand for ladies as book-keepers and office assistants is constantly increasing. We are frequently in receipt of applications, of which the following is an example :—

KAMLOOPS, BR. COLUMBIA, Feb. 18th, 1891.

Principals Ontario Business College, Belleville, Ont.,

GENTLEMEN,—We want a young woman as double entry book-keeper, she must write a neat hand and be clever at figures, honest and reliable. If you can recommend one of your graduates. please have her make application.

Yours truly,

McARTHUR, STEVENSON & McIVER.

We at once recommended Miss Bertha Patton, from Kemptville, who had completed the Business course and was taking shorthand and type-writing ; she was engaged by telegraph and left for British Columbia within a week.

A young lady when leaving recently at the completion of her course said to another lady student, " Attendance at the College has been so pleasant that I would like to remain longer." This sentiment, we are glad to say, prevails among the students of both sexes.

A lady thrown upon her own resources by the force of circumstances, and obliged to earn a living for herself, can be in possession of no knowledge by which she can support herself so comfortably as that which she can obtain at a Business College.

As an inducement to engage in this most important and interesting study, a liberal reduction is made to ladies in the price of [^]scholarships, for which see rates of tuition, page 15.

•• OUR LOCATION. ••

BELLEVILLE ONT., CANADA.

In the selection of this beautiful City, the most important on the Grand Trunk Railway between Montreal and Toronto, about equally distant from each, and the south-eastern terminus of the Midland Railway, for the location of Ontario Business College, the founder was guided by the many and superior advantages it presented for the establishment of such an Institution. The position of the City in the central and richest part of the Province and the Dominion, its easy access by land and water, and the very cheap rates of living gave assurance that, with such advantages, added to a course of training unsurpassed in thoroughness, a large attendance would be secured, and in this there has been no disappointment, as the attendance increased so rapidly that the College has long enjoyed the largest patronage of any Business College in Canada. The idea prevalent among some people that a large city is the best place for such a school, is very erroneous, and it is only necessary to point to the location of the largest and most successful institutions of the kind now in existence, to show the fallacy of such an impression.

In a large city, board and other necessary expenses attending a student while going through such a course are fully one-third to one-half more than here; and so many evil influences beset boys and young men in large cities, that many parents are unwilling to send their sons there to be educated. Here the principals can see the boy's habits better than in a large city, and correct them, if necessary, before it is too late. These reasons, together with others that might be enumerated, unquestionably pointed out Belleville as possessing many advantages for the location of such a College.

So healthy and desirable is Belleville, as a place of residence, built as it is on the shores of the beautiful Bay of Quinte, that young men whose health had become impaired, and who had been compelled to give up work at home, have come here, and while going through our course have fully recuperated. Mr. F. S. Cross, who had recently graduated, and who had been in rather poor health before coming here, wrote us from Toronto as follows: "I have a position here in Millichamp, Sons & Co's, establishment, but I request your influence in obtaining for me a situation in Belleville, because I never enjoyed better health than when I was with you." Mr. F. W. Watlington came here from Bermuda in September, 1889, suffering from ill health. He left in four months perfectly well, and wrote us from New York: "I have both a business education and restored health, and am now purser on the steamship "Bermuda," trading from New York to the West Indies."

Pleasant and Healthful Surroundings.

The building in which the College has been located for twenty-one years, at the corner of Front and Bridge Streets, was erected in 1872, enlarged in 1875, and again in 1889. It is a handsome, substantial mercantile structure, occupying the choicest business site in the city. The lower portion is occupied by first class stores and offices, and the whole of the upper portion, covering an area of eight thousand square feet, was planned in the erection and extensions for the accommodation of the College, and is occupied entirely by the Institution.

The halls, class rooms and offices (all on one floor), have lofty ceilings ; are spacious, well lighted, (by two rows of windows throughout), thoroughly ventilated, and handsomely equipped and decorated, and have easy and direct access to the street by two separate entrances. Upon the walls are hung beautiful specimens of Pen Art and Illuminating, the work of students and teachers of each year of the institution's history, which are a constant source of pleasure and instruction, and which surpass any similar collection on the Continent.

The pure air from the beautiful Bay of Quinte pervades the rooms throughout. The Bay is only a few hundred yards from the college, from the southern windows of which there is a charming view, embracing a large stretch of water and shore, and the entire length of the splendid bridge than spans the bay, connecting Belleville with Prince Edward County.

There are many advantages in being up from the street, which are almost universally recognized and acted upon by proprietors of Business Colleges. This institution is particularly fortunate in this respect (fortunate beyond any that we know of). While it is in the heart of the busy centre of trade, it looks out upon a scene as beautiful as any in America ; with no contiguous buildings to intercept the light, and free from influences that would vitiate the air.

In winter every portion of the building is heated ; cold feet and damp air, which are inseparable from rooms over cellars, or within a few inches of the ground, are unknown here.

In summer the refreshing south west breeze (which prevails at this season) direct from the Bay, circulates through every portion of the College, making it a pleasant place to work in on the warmest day.

Additional Premises Occupied in December, 1892.

From the Belleville *Daily Ontario*, December 14, 1892 :

“The additional premises acquired by Messrs. Robinson and Johnson for Ontario Business College in the block next to the College on Bridge Street were occupied to-day. They are beautifully fitted up and charmingly situated, directly facing the Bay of Quinte. Access to the new rooms is either by the new Bridge Street entrance, or from the main building, having the Front St. entrance.

“The large increase in the attendance over any previous year, has necessitated the increased accommodation. The College in session presents a splendid sight just now. The following countries are represented by the students now in attendance : Newfoundland, Trinidad and Barbados, West Indies, New York, New Hampshire, Nova Scotia, New Brunswick, Quebec and all parts of Ontario.”

DESCRIPTION OF BUSINESS COURSE

(Read carefully from Page 26 to 39.)

THOROUGHNESS, SYSTEM and ORDER are the distinguishing characteristics of the College teaching and training, and are the marked features of its Graduates in their business careers.

Students appreciate the thoroughness of the work while in attendance, and the advantages of the constant personal intercourse with, and instruction from, the principals, whose experience and success inspire them with confidence as to the future; but it is when they go out into the business world that they fully realize the extent, the accuracy, the thoroughness of the knowledge imparted, and the advantages they have over others, who were not so fortunate in choosing a school. They find that the text books of the College, its methods, teaching, examinations and results are up to the highest standard, and to express their gratification we often receive such letters as the following, three of which are from one American City, Detroit:

DETROIT, MICH., May 16, 1893.

GENTLEMEN,—It affords me great pleasure to inform you that since accepting the position of book-keeper for the Printing Dep't. of the wholesale Drug House of Parke, Davis & Co., (the largest in the United States,) eight months ago, immediately after leaving College, I have made rapid progress, and have already had two advances in salary. Under no consideration could I fill my position were it not for the thorough business training received at Ontario Business College. Your testimonial materially aided me in securing the situation.

GEO. E. FUMERTON,
late of Ottawa, Ont.

DETROIT, MICH., April 14, 1893.

GENTLEMEN,—It is with great pleasure that I write you of my success. I came to this city in November last, and soon obtained employment in an office. The position was a temporary one, but lasted until a permanent one was offered me. I started yesterday in the office of the Michigan Mutual Life Ins. Comp'y at \$50 a month. My writing is greatly admired by the business men with whom I come in contact. To it and the training I received I owe my success. Several of the boys at home will be with you next winter in order to get such a start as your course has given me.

GEO. M. HOLMES.
(late of Pittston, Ont., Cheese Maker.)

A. BACKUS, JR. & SONS, Wholesale Lumber, }
505 Fort St. West, DETROIT, MICH., Jan. 2, 1892. }

GENTLEMEN,—I take the first opportunity of informing you that I have secured the position of book-keeper with the above firm. They are the largest lumber dealers in Detroit. I was chosen out of many applicants on account of my writing, and now the excellence of your training is enabling me to perform difficult work to the entire satisfaction of the firm. I am not yet 20, but am doing a man's work. It will be a pleasure always to further the interests of the College.

J. C. GOLDSMITH, (late of Belleville, Ont.)

THE H. & S. POGUE CO., 108 to 114 West Fourth Street, }
CINCINNATI, OHIO, May 11th, 1892. }

Gentlemen,—Upon my arrival in Cincinnati last September, I secured at once my present position of assistant book-keeper with the H. & S. Pogue Co., which is one of the largest wholesale and retail dry goods houses in the city. I have just received an increase in salary. It is needless to add that my success is entirely due to the thorough training I received at your College in 1891. The "business paper class" has proved invaluable to me.

A. F. McCALLUM,
(late of Cornwall, Ont.)

WARWICK, BERMUDA, West Indies, June 4th, 1891.

Gentlemen,—I have great pleasure in informing you of my son's safe arrival in Bermuda. His trip to Belleville, and attendance at your College have improved him very much. I am pleased and satisfied with the training he has received, and I will highly recommend Ontario Business College FOR THOROUGHNESS. James has obtained a position in the office of Messrs. Troit & Cox, agents of the Quebec Steamship Co., in which another of your graduates is employed, Mr. H. W. Watlington. I beg to thank you for your many acts of kindness to my son.

WM. S. FRITH.

Office of the G. & J. BROWN MFG. CO., }
BELLEVILLE, ONT., July 12, 1892. }

Gentlemen,—It is with pleasure that I express my appreciation of the thorough and comprehensive business education which I obtained at your College. On taking the position of book-keeper for this company (obtained through your influence,) I had no difficulty with my work, which is due to the fact of my having had the advantage of being trained by experienced and practical accountants.

STUART JENKES,
(late of Parrsboro, Nova Scotia.)

BOSTON, MASS., April 24, 1893.

Gentlemen,—I am chief accountant for the D. J. McDonald Co., 131 Tremont St., Boston, which does a business aggregating half a million dollars a year. I have full charge of the banking and office work, and act as secretary to the Company. It is to the thorough training received at Ontario Business College that I owe my start on the road to success. Mr. J. S. Johnson, my assistant, whom you sent on my application last fall is getting along famously.

J. H. McNISH,
(late of Brockville, Ont.)

The interesting point will be noted in Mr. McNish's letter that he sent from Boston to Ontario Business College when he wanted an assistant.

Office of GROSVENOR & RICHARDS, Manufacturing Chemists, }
108 Water St., BOSTON, MASS., Feb. 21st, 1892. }

Gentlemen,—It is just nine months since I engaged with this firm, but I have been gradually climbing till now I receive twice the salary I commenced with, beating others in the office longer than I have been. Allow me again to thank you for the thorough drill I received. The knowledge gained in the “business paper class” alone, well repays me for the total cost of the course. I can say from experience that the colleges here do not give as thorough a course as you do. I have carefully examined a text book in book-keeping, greatly praised on this side of the line, but it is only a primer along side of the “Canadian Accountant.” L. Hill, T. Corbett and E. Spencer, from my old home in Great Village, Colchester Co., Nova Scotia leave at my recommendation for the O. B. C. this week.

GORDON HILL,
(late of Great Village, Nova Scotia)

A later letter from Mr. Hill, dated July 21, 1892, says: From \$9 a week at starting, I am now getting \$20. Tell your boys there is room for all that are willing to work hard, and know how to work, but the streets are full of fellows that are idle simply because they are of no use for anything.

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DESCRIPTION OF THE BUSINESS COURSE.

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At commencing, a “Record Card” is given to each student. The several sections into which the work is divided, and the various examinations are indicated upon it, and the average time for completing each section is mentioned. From this the student can see definitely the ground to be gone over. As the work of each section is completed, the books are handed to the examiner, who, if they are found correct, will mark the time upon the card; and as the various examinations are passed (always before one of the principals) they will be credited and initialed. On the back of the card full directions for the guidance of the student to methodical work are given. Throughout the course constant reviews and examinations go on.

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EXAMINATIONS.

The tests to which students are submitted in the examinations are the tests of practical accountants (Mr. Johnson is one of the examiners for the Institute of Chartered Accountants of Ontario.)

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An Advantage that Appeals to Your Judgment.

You will see the advantage enjoyed by the graduates of this institution in being able to give such evidence of the thoroughness of their training and examinations, when they apply to a business man for a situation. To present a certificate of competence signed

by a Fellow of the Institute of Chartered Accountants, who is also a member of the Board of Examiners of the Institute, tells in favor of the graduates of Ontario Business College when competing *anywhere* against other applicants for a responsible position. In these days of keen competition, such an advantage is of the utmost importance to a young man or woman starting out in life, of which we have constant demonstration in the success of our graduates.

The examinations go on every week throughout the whole year, no matter how few or how many there may be for them. The first and Second Junior, and Single and Joint Shipment Examinations are held every Friday afternoon; the finals in Correspondence and Composition on Monday; Book-keeping Tuesday all day and Wednesday forenoon; Arithmetic Thursday, and so on. If a Student fails, he knows there can only be the delay of a week (which gives him that time for further preparation) until he tries again. The papers in the written examinations are examined without delay and handed back to the student, with errors, if any, indicated clearly.

Such facilities for examination are not usually provided in Business Colleges, or any other educational institutions. They are greatly appreciated by our students, who know they have not to wait until a class is ready at the end of a month or quarter, but that each individual has his progress in his own keeping without the possibility of delay by any one else.

Penmanship.

Nearly an hour each day throughout the whole course is devoted to Penmanship, each student having the personal instruction and supervision of the penmen of the College (Mr. Robinson and Mr. Osborne), as a result it is a rare thing for any of our graduates, no matter how deficient they may have been on entering, to leave without possessing a rapid, easy and good business hand. A good handwriting is indispensable in the counting house, and in any sphere of life, is an advantage. It has frequently secured a lucrative situation for its possessor, while those who wrote poorly remained unemployed. Many a young man can attribute his first promotion in business to the fact that he wrote a good hand. In Business Penmanship we permit no flourishing, the writing must be plain, neat and suitable for office work. Read the reference to their penmanship in the letters of Geo. M. Holmes at page 26 and J. C. Goldsmith at page 27.

Composition and Correspondence.

Composition and Correspondence, subjects which are so unaccountably neglected in the public schools, are in this Institution most thoroughly taught by Mr. Johnson, who has had extensive experience

in writing editorially for the press, and in conducting the correspondence of large mercantile establishments. Efficiency in this subject is absolutely necessary for an accountant or business man. Knowledge of parsing and grammatical rules are not of themselves sufficient to make a good writer of English. We put students to work at the actual practice, and the efforts of each one are subject to the closest criticism, and undergo correction at the hands of the principal who has charge of this department. Each one's spelling and punctuation are closely watched. We follow the plan of the best High Schools in Ontario and the New England States in our methods. The practical application of grammar is taught along with composition, but no time is wasted on mere technical grammar. It is *language* the student needs to practice. Dr Wright, principal of the Belleville High School, highly approves of our methods.

Spelling and Punctuation.

As we spell only when we write, it is chiefly by the exercise of care and observation *when writing* that the habit of correct spelling is acquired. Printers are the best spellers, not by memorizing, but by the acquaintance of the eye with the correct form of words. Committing to memory from a spelling book in a business college, is a waste of time and a childish exercise. To insist upon accurate spelling and punctuation on the part of the student when he writes down his transactions from the text books, and carries them to the various other books, and in his original composition and correspondence, is the only effective plan, and the one pursued here. It entails much greater labor on the teachers, but it is the personal labor of the principals and teachers that the student has paid for, and has the right to demand. A spelling book could be studied at home without a teacher.

Three Divisions.

The Business Course embraces three divisions, viz : Junior, Senior and Actual Business Departments. The "Canadian Accountant," our text-book in book-keeping, is put into the student's hands and he commences the work of the

Junior Department.

In this department the elementary principles which are to guide the student through this comprehensive course are taught. Here the rudiments of Penmanship, the principles of Book-keeping, the art of Correspondence, the use and application of Arithmetic in all the practical concerns of life, and the forms and use of business paper, such as Notes, Drafts, Cheques, Bills of Exchange, Receipts, Orders, Due Bills, etc., etc., are so unfolded and elucidated that the dullest perception will readily understand and appreciate them.

∴ BOOK-KEEPING. ∴

From this Institution are issued the Text-books on Book-keeping, Finance and Business Papers which are the standard works on these subjects. (They are "The Canadian Accountant," "Johnson's Joint Stock Book-Keeping" and "Johnson's Notes, Drafts and Cheques.") The students have the advantage of the personal training of the authors of these books continuously throughout their course.

Of the superiority of our text-books over any others there is constant evidence and testimony from unprejudiced, independent sources. Following are examples :

COMMERCIAL DEPARTMENT, MIDDLEBURY ACADEMY, }
WYOMING, N. Y., March 20, 1893. }

Gentlemen,—I have been very successful in my work here, which I can attribute first to the thoroughness of the training I received at Ontario Business College, and next to the use of your text-books throughout, and following your methods in teaching.

The Academic students here (outside of the commercial department) are loud in praise of "The Canadian Accountant," because it passes them through Regents in a half term's work, whereas last year with another text-book (published in this state) they could not pass with two terms' work.

Yours faithfully,
A. W. FELL,
(late of Ox Bow, N. Y.)

The reader will observe that Mr. Fell is an American, and is using the O. B. C. text-books in an American Institution, simply because they are the best.

EDUCATION OFFICE, }
VICTORIA, BRITISH COLUMBIA, March 25, 1893. }

Gentlemen,—I have much pleasure in notifying you that "The Canadian Accountant" has been authorized and recommended for the use of teachers in this Province. Allow me to say that the work is regarded as one of superior merit, and deserving of a large circulation.

Yours truly,
S. D. POPE,
Superintendent of Education.

UPPER CANADA COLLEGE, }
TORONTO, Feb. 29, 1892 }

Gentlemen,—While I was at the head of the Hamilton Schools I made "The Canadian Accountant" the text-book of our commercial course. When I took charge of the new commercial department here, I found the pupils supplied with an American book and the High School book. I much prefer yours, and will introduce it in September.

Sincerely yours,
G. W. JOHNSON.

YARMOUTH, NOVA SCOTIA, May 15th, 1891.

Gentlemen,—In establishing the Yarmouth Business College my first care was to select a text-book, and after months of careful criticism I concluded that “*The Canadian Accountant*” was the SUPERIOR OF ANY. It is in every way suitable for my school, and it contains all and more than you claim for it. It is bought by the public in preference to the books on book-keeping prescribed by the Council of Public Instruction for Nova Scotia.

Respectfully,
J. W. WALSH, B. A.

Many pages could be filled with such letters regarding “*The Canadian Accountant*” which come to us from principals of schools and colleges, and from book-keepers and accountants entirely unsolicited. Further reference is made to the text-books at the end of the circular.

Both the principals and the staff are engaged in the teaching of book-keeping to each individual student, and in the personal supervision of each one’s work.

After a thorough drill and initiation, the student opens, writes up, and closes different sets of books, which, with particular forms and illustrations, adapted to every kind of business, as taken from the first business houses, and sanctioned by the best accountants and book-keepers of the country, gives him an extended knowledge.

The courses of study in this department embrace duties in somewhat the following order :

- 1st. Exercise in Penmanship, giving the correct position, and use of the Muscular Movement in order to become a bold, rapid business writer.
- 2nd. Studying the language of trade, and the theory of accounts.
- 3rd. Learning by the most simple and progressive process, the principles of Debit and Credit, the classification of accounts, the process of making out trial balances, statements, etc.
- 4th. Exercises in different kinds of ruling, and learning to make neat and cleanly cut figures.
- 5th. Lectures on business practice, or mercantile economy, and the general management of business.

Arithmetic.

Arithmetic is taught personally by Mr. Robinson, assisted by Mr. Baker, and in the most practical manner. Three classes are held each day. This is a subject in which many students are deficient, and require much personal help, as well as to see the work exemplified on the black board. The plan of placing a big text-book in arithmetic in the hands of the student and requiring him, unaided by a teacher, to work out the matter for himself in his boarding house,

is not followed here. He works out the problems in the class-rooms of the College, under the eye of the principal, after being thoroughly grounded in the principles of each subject and seeing them illustrated on the board. The arithmetic taught, is the arithmetic of the cash desk, the counting room, the custom house and the bank, by men who know practically what is required in business.

6th. The most improved and rapid method of working the Simple Rules of Arithmetic : Reduction, Fractions, Percentage, Interest, &c.

7th. Exercise on Ledger Headings.

8th. Domestic and foreign correspondence, practical grammar, composition and spelling, studying the forms and use of business papers.

9th. Studying the use of Auxiliary Books ; as well as the Day Book, Journal and Ledger.

10th. Balancing books, adjusting partnership settlements, etc.

Embraced in the above are the first ten sets in "The Canadian Accountant," which deal with business in various lines, and fully exemplify single and double entry book-keeping, and changing from single to double entry.

When all the work assigned in this department is correctly performed and satisfactory examinations passed, the student is promoted to the

Senior Department.

The student being now prepared, more difficult work is presented, work that will give him a wide field for thought and effort. Here is where his latent energies are brought out, and the knowledge acquired in the previous part of the course, tested in a field of labor that calls forth the highest order of executive skill, from the simplest forms of co-partnership to the most advanced and intricate exercises to be met with in any business.

Beginning with the 11th set in the "Canadian Accountant:"

1st. The introduction and use of the different auxiliary books.

2nd. Different forms of keeping books, in order that the transactions may be posted in totals, thereby abbreviating the work.

3rd. Transactions representing the different changes that occur in business.

4th. Advanced exercises in Arithmetic, such as Equation of Payments, Equation of Accounts, General Average, etc.

5th. Lectures on Penmanship, and advanced exercises therein daily.

6th. Lectures on Banking, Business Papers and Practice, daily.

7th. Lectures on Commercial Law.

8th. The formation and carrying on of a Joint Stock Company, from its inception to the end of the year, and the Balance Sheet and Auditor's Report.

9th. How to audit books, and do the work of a Public Accountant.

In this department is embraced the work laid down in the "Canadian Accountant" from the tenth set, and that laid down in "Johnson's Joint Stock Book-keeping."

The course is carefully and critically watched, no student being permitted to pass from one step to another without a thorough and satisfactory examination.

Commercial Law.

The subjects embraced in the law lectures cover the ground that every business man should be able to travel over securely. Business men cannot do without law and lawyers, but they can have sufficient general knowledge of law to enable them on ordinary occasions to act with prudence, and avoid doing or leaving undone what might involve a law suit. Mr. W. N. Ponton, M. A., Barrister, who is a regular salaried member of the teaching staff, has charge of this subject, and is available not only in the class-room, but to students who may wish to consult him privately on any subject at any time. Associated with Mr. Ponton in the work is Mr. W. S. Morden, B. A.

INDIVIDUAL INSTRUCTION.—In the business course the class system is mostly discarded, except for general reviews and practical exercises upon the blackboard. Thus, each student receives all the advantages of private instruction, and will not be kept back in his course by others of less ability and application. The ambitious young man may, by this means, and the advantages of both the day and the evening sessions, prepare himself to accept a lucrative position in much less than the ordinary time. Students will at all times find help at hand. No one is lost sight of. Some one or more of the staff has the progress of each student constantly in view. Timid or backward pupils receive marked attention, and are encouraged to make efforts which, before coming here, they hardly believed themselves capable of.



DAILY LECTURES ON BUSINESS PAPERS, FINANCE, BUSINESS PRACTICE, ETC.

Were you to ask a graduate of Ontario Business College, who has had an opportunity of putting his training into practice, and of comparing notes with graduates of other Colleges, what particular features of the O. B. C. teaching distinguish it from similar institutions, and insure for its graduates such marked success, he would name as one of the most prominent, the lectures delivered EACH DAY from 10:30 to 11:20, by J. W. Johnson, F. C. A.

This course of lectures covers six weeks, and immediately after one class is through another is formed. The following are among the subjects dealt with :

Promissory Notes, }
 Bills of Exchange, } Six lectures on these alone.
 Cheques. }
 Banking—Canadian, British and American.
 Debentures and Bonds.
 Stocks, and Stock Exchange.
 Joint Stock Companies.
 Auditing.
 Partnerships—General, Special and Dormant.
 Invoices, Credit Notes and statements of Account.
 Marking the cost and selling price on goods.
 Shipments, Consignments and Account Sales.
 Mercantile Agencies.
 Guarantee Companies.
 Trust Companies.
 Torrens System of Land Transfer.
 Conveyancing, including Deeds and Mortgages.
 The Statute of Limitations.
 Contracts and the Statute of Frauds.
 Municipal Accounts.
 Receipts, Due Bills, Orders.
 Bills of Lading and Warehouse Receipts.

Customs and Excise Duties.
 Marine Customs and Law.
 Steamboating and Purser's Duties.
 Insurance—Fire, Life, Marine, Character.
 Annuities.
 Advertising.
 Taking Inventories.
 Book-keeping in its application to any line of business, such as,
 Opening of books under various circumstances.
 Closing of books under various circumstances.
 Conversion of single to double entry.
 Discounting Notes and Bills.
 Renewing Notes and Bills.
 Writing off bad debts.
 Writing off for depreciation in property accounts.
 Avoiding and detecting errors.
 Transferring accounts from an old ledger to a new one.
 Analysing the statements of Public Companies.
 Expert Accounting.
 Management of large offices.
 Taking charge of an office.
 The direct methods of Posting
 The Ethics of Business.

From boyhood Mr. Johnson's life has been devoted to practical business and accountancy, and the study of matters bearing upon these subjects. They are presented to the students in the lectures in clear and forcible language, accompanied by black board illustrations. This morning hour is eagerly anticipated by the students each day.

Mr. Johnson's reputation is not confined to Belleville, as the following clippings from Belleville and Toronto papers will show :

From the *Belleville Intelligencer*, Nov. 14th, 1892.

"For some years it has been the custom at Upper Canada College, Toronto, for gentlemen prominent in their own line of work to be invited to address the students on Friday afternoon. The custom prevails again this year, and among the gentlemen honored with an invitation to address the students during the present term, is Mr. J. W. Johnson, F. C. A., one of the Principals of Ontario Business College of this city, and first Vice-President of the Institute of Chartered Accountants of the Province. This invitation is a fitting honor to Mr. Johnson, being the recognition, by the head institution of the High School system of the Province, of his eminent abilities in his profession. It reflects honor on Mr. Johnson, on the College of which he is one of the Principals, and on our city as well."

On the afternoon of Friday, November 18, 1892, MR. JOHNSON lectured before the faculty and students of Upper Canada College, Toronto, on the subject of "Joint Stock Companies." All the Toronto papers contained extensive reports of the lecture, from which we make the following brief quotations :

The Toronto *Globe* says :

“ The lecture, which extended over three-quarters of an hour, was most interesting, and was listened to with the closest attention. The lecturer dwelt at some length on the liability of partners in ordinary partnerships, the liability of stockholders in ordinary joint stock companies and banks. He explained clearly the difference between the stock and the bond of a company, and detailed the change made in the law by the banking act of 1891, and showed the difference between the American and Canadian banking systems. He explained how stock is transferred from one to another, and gave a vivid picture of the stock exchange of New York and Board of Trade of Chicago. Mr. Johnson is a master of his subject and knows how to present it to the boys as well as to practical business men ”

The Toronto *Empire* says :

“ The lecture was of a most interesting character, dealing with partnerships and the formation of companies. He also dwelt at some length on the banking system of the Dominion, and explained clearly the changes made in the banking law of 1891. He explained to the boys what was meant by letters patent. Mr. Johnson's style of lecturing is fluent, clear and concise, and his subject was handled in such a way as to render it replete with interest even to young boys.”

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Actual Business Department.

It is no mere boasting when we claim that the Actual Business Department of this Institution is not surpassed by any college on the continent. Men of practical experience and skill, who have been managing accountants in extensive mercantile houses and with large Joint Stock Companies, who are examiners for the Institute of Chartered Accountants of Ontario, and constantly associated with the foremost men in the profession, laid out the course and personally control and direct it. Fancy and unbusiness-like transactions, such as men without business experience introduce in such a course, are avoided, and no time is wasted over absurdities. In short, the student is in the position of being personally trained in practical office work by the head book-keeper of a large establishment.

The student's ability and skill are now developed ; he is thrown upon his own resources ; and the value of the foundation which has been so well laid in the work gone over in the “ Canadian Accountant ” is now apparent. A thorough ground work of anatomy is necessary to a doctor before he commences the practice of his profession, and equally so, a knowledge, first of principles and theory is necessary for the man who aims to be a master of the science of accounts. Every student entering the actual business department of this Institution possesses this.

The student is assigned his official desk. “ The Guide in the Actual Business Department ” is put in his hand, and he is furnished with a capital, consisting of Cash, Real Estate, Merchandise, etc., corresponding with the business in which he is to engage, and he

opens books accordingly. He rents a store, draws a lease, commences business, buys and sells and makes and receives consignments of merchandise (originally purchased with College Bank Currency from the Merchants' Emporium, which represents a large wholesale establishment,) buys and sells real estate, stocks, etc., receives dividends, makes deposits in the College Bank. This is an actual bank of deposit, discount and circulation, provided with its own bills, cheques, notes, etc., furnished with a full set of books, and the business of which is done with as much accuracy and dexterity as that of a regular banking establishment. He gives and receives invoices, cheques, receipts, orders, notes, acceptances, drafts, account sales; discount notes, etc.; holds correspondence with different firms, computes all interest, discount and other calculations in connection with his business transactions, learns how to mark the cost and retail prices on goods in private characters and letters, and finally balances his books and makes out the balance sheet.

He commences as sole proprietor, but admits a new partner, (drawing up Articles of Co-Partnership) at the beginning of each set, thereby augmenting his capital, and acquiring practical experience in effecting partnership settlements, etc.

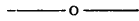
The labor saving methods of posting direct to the Ledger from books of original entry are here practically learned and mastered.

Having had sufficient practice in this direction, and having conducted his business to the satisfaction of the examiner who revises all his work, the student is now admitted to the Bank, where he acts as teller, bill-clerk, ledger-keeper and accountant, and having conducted its affairs during the prescribed time, he enters as book-keeper, the wholesale house of either Jones & Brown, or J. Wilson & Co., (from whom the students buy and to whom they sell respectively,) taking charge of the books, which, after his term has expired, he must hand to his successor in balance, accompanied by the balance sheet. *The books of the bank and wholesale houses are audited by one of the Principals every Saturday morning.* The highest standard is thus exacted from every student, and his competence to keep a set of books is ascertained.

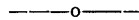
He next enters the graduating class and is admitted to the final examinations on Book-keeping, Composition, Correspondence, Business Papers, Commercial Law, Arithmetic, etc., after passing successfully through which, and handing in a careful copy of all his book-keeping (which is written as he proceeds through the course) he receives the College Diploma free.

The foregoing synopsis of the Business Course, commencing at page 26, is sufficient to show the superiority of our system of instruction. It makes the pupils practically acquainted with every variety of business transactions, from the simple details of a country store, to the complicated operations of extensive mercantile and banking establishments, conducted as private firms or Joint Stock Co's. He leaves the College with habits of neatness, accuracy and order formed, and qualified to fill a good position and earn his own living, or conduct business on his own account. It will also be observed that this course gives the student a practical knowledge of Mathematics, Spelling, Composition, Practical Grammar, and the English branches generally, that cannot be obtained so easily or quickly in any other way.

Mr. T. L. Bayeur, a merchant of twelve years' experience in Belleville and Peterboro, who finished the course a short time ago, said : "This Actual Business work is *business* conducted on the most scientific principles. I feel confident now to deal with any set of books."



THE CIVIL SERVICE.—Positions in the Civil Service of Canada are now obtained only after passing examinations. The examinations for this district have been held in one of the large class rooms of Ontario Business College. Several of our students of both sexes passed at each of the examinations held, and some of them obtained appointments immediately. (See list further over.) At the spring examinations for this district, of a recent year, held in Kingston, only seven out of twenty-one candidates passed. Of the seven who passed, three, namely, Philip Dorland, Amos Hicks and Archie Terrill, were prepared by us.



MONTHLY REPORTS.—A complete record is kept for each student, showing the number of times absent or late, condition of books at each examination, improvement in each set, deportment in the school, etc. This Record, when desired, is forwarded to parents or guardians. This system gives universal satisfaction, and persons can place young pupils in our school without fear of their acquiring irregular habits.

SPECIAL
PENMANSHIP DEPARTMENT,

This department, which is conducted by Mr. Robinson, and Mr. Osborne, who stand at the head of the teachers of Penmanship in Canada, is designed for the accommodation of those who wish to give more than ordinary attention to Penmanship, and is especially adapted to the preparation of those wishing to become master penmen, or to qualify themselves to teach the art in all its various branches. The object we aim at in this course is to fit those who take it, for teaching those branches, which are now specialties in the profession, and which are among the most remunerative.

The course embraces Business and Epistolary Writing, Off-hand Flourishing, every style of Plain and Ornamental Lettering and Illuminating, including German Text, Italic, Old English, Roman, Rustic and other lettering, Card Writing, both plain and ornamental, Fine Pen Shading, Preparing Specimens for Framing, etc., etc., and is systematically arranged, the student taking up principles, letters, words, sentences, and the different varieties of Pen Work in regular order. The best mode of teaching Penmanship in private and public schools is taught.

The rooms are well arranged, elegantly fitted up, and decorated with choice specimens of Writing, Pen and Pencil Drawings, Illuminating, Flourishing, Card writing, etc., from the hands of the teachers and skilful students in each year of the institution's history; the whole forming the largest and most valuable collection of such work in America, and which is worth travelling a long distance to see.

The work of this department closes with the student executing, under the eye of the teacher, several specimens of Plain and Ornamental Penmanship and Card Writing, some of which he leaves with us, and the rest he carries away with him when he receives his Special Penmanship Diploma.

Let it not be supposed that a student must enter the Special Penmanship Department in order to become a good business penman. While going through the Business Department this is accomplished; nearly an hour each day being devoted specially to practice under the guidance and instruction of the teachers; but, as we stated above, this department is designed for those who desire to become professional penmen and to teach the art. A large number of students in the Business Department take the Special Penmanship course along

with the other ; or take it immediately after graduating in the Business course, or return after being away for a time, to take it. Mr. G. B. W. Nelson, of New Westminster, British Columbia, completed the business course in 1887, went home for a few months, and returned and took the Special Penmanship course in 1888. Mr. J. A. Masters, of Bermuda, West Indies, took the Business course in 1885, returned home and came back in 1886 and took the Special Course in Penmanship. Mr. Clifford J. White, Sand River, Nova Scotia, took the Business course in 1889 and returned and took the Special Penmanship course in 1890. They paid their own way four times without rebate or allowance of any kind from us. Each year witnesses similar examples.

The reputation the graduates in our Special Penmanship Department (as in the other departments) have made, has created a demand for them in other schools and colleges. As examples we may mention that recently the Principal of Lansdowne College, Portage La Prairie, Manitoba, wrote to us for a man to teach Penmanship, Book-keeping and Junior English ; the Principal of Nebraska City College, Neb., for a man to take charge of the Commercial Department and Penmanship ; and the Principals of the Peterboro Business College, and the National Business College, Ottawa, Sackville Academy, New Brunswick, Ives Seminary, Antwerp, N. Y., and one of the Hamilton Business Colleges, for men to teach Penmanship. We were able to supply these demands, and many previous ones.

From many parts of Ontario we receive orders for engrossing and illuminating addresses, etc. The satisfaction given in such work is shown in the following letter :—

PICTON, June 17, 1891.

MESSRS. ROBINSON & JOHNSON, Belleville.

Gentlemen,—The engrossed address to brother M. Goodwin has just been received. We are very much pleased with the work ; it is beautifully executed, and we feel very grateful for the extra amount of work you have been so kind as to favor us with. We shall be most happy to return the favor.

Yours respectfully,

J. R. MULLIGAN,

Sec'y St. Gregory's Branch, No. 90, C. M. B. A., Picton, Ont.

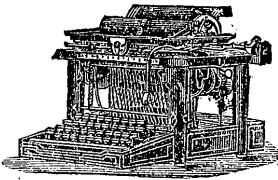
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The unlimited scholarship for Special Penmanship costs those who hold the scholarship for the Business Course only \$12. To others the cost is \$20. The average time for completing the Special Penmanship course is between two and three months.

⌘ Type & Writing. ⌘

Nearly all extensive business houses are now reducing the labor of correspondence by using the Type Writer. For the past nine years we have been using it almost exclusively in our own correspondence, and its use and practice are taught with little cost to our students; a mere nominal fee of \$2 being charged for the wear and tear of the instruments.

Remington Standard Type Writer.



It has been for sixteen years the Standard, and to-day is the most perfect development of the writing machine, embodying the latest and highest achievements of inventive and mechanical skill. The makers add to the Remington every improvement that study and capital can secure.

SHORTHAND.

We teach Isaac Pitman's Shorthand, which is the original system, and the standard throughout the English speaking world. Miss Yeomans has charge of the junior classes in Shorthand, and Mr. Osborne of the senior; and, as in all other departments of the institution, the teaching and results are the best attainable. It is not necessary to call the Shorthand Department by a separate name; the subject is as much a part of the curriculum of studies, and receives the same careful attention, as the other branches.

The senior class has the opportunity of reporting Mr. Johnson's *daily* lectures, and Mr. Ponton's and Mr. Morden's lectures at regular intervals. These are exceptional advantages, and such as are not found elsewhere.

The introduction of the Type-Writer, and its extensive use in offices within the past eleven years, have led to a wider study and use of Phonography. Recognizing this fact, we placed Shorthand upon the curriculum of the College eleven years ago.

Owing to the moderate fees charged, and the thorough methods of instruction, we make it possible for students taking the Business Course to take Shorthand also if they desire. If they have only time to take a partial course, we take them through the Teacher and Manual this being sufficient to give a thorough grasp of the principles. Speed is acquired by practice. For this course the fee to those who hold the scholarship in the Business Department is \$5.00, and the time required from two to three months. If they desire to go on to graduation, and take the Diploma in Shorthand the entire fee is \$10.00, and the time required about four months.

Students desiring to take shorthand and type-writing may choose for themselves whether they will take these subjects along with the business course, or pursue them after it is completed. They may do this immediately, or at any future time; being life members of the College they are entitled to use any of its privileges at any time that may suit their convenience.

What the earnest and industrious student can accomplish in pursuing the Business Course and Shorthand Course together is made apparent in the following letter :

BELLEVILLE, February 25, 1893.

Gentlemen,—We desire to place on record our appreciation of what we have accomplished at your institution. It is just six months since we entered, and we are returning to our home at Aultsville with our diplomas in the Business Course, and with a speed in Shorthand of 60 words a minute.

F. J. SUMMERS,

J. M. ANDERSON.

N. B.—Mr. Anderson is now in the office of Glassford Bro's. and Pollock, 28 Lemoine St., Montreal.

We are constantly sending out young men and women who have acquired a thorough business training combined with a sound, practical knowledge of shorthand and type-writing, such as those whose letters are appended on the next two pages :

ONTARIO INSTITUTION FOR THE DEAF & DUMB, }
 Superintendent's Office, BELLEVILLE, June 1. 1893. }

GENTLEMEN,—I wish to express my obligation and gratitude to you for securing for me my position as stenographer and office assistant for R. Mathison, Esq., Superintendent of the Ontario Institution for the Deaf and Dumb. I need not tell you how pleasant the position is. A high standard of work is required, but thanks to the thoroughness of the O. B. C. training, I have no difficulty in performing it.

LILLIE METCALF.

N. B.—We placed Miss Metcalf in Mr. Mathison's office in response to his telephone message asking us to recommend a lady stenographer.

Office of the IMPERIAL MANUFACTURING Co. }
 CLEVELAND, OHIO, May 18, 1893. }

GENTLEMEN,—Shortly after leaving your institution I came here in search of a situation. After the lapse of only three days I was successful in securing a good position in the above office out of 30 applicants, as stenographer, type-writer and shipping clerk, and am getting along well. Had it not been for the training received at Ontario Business College and the thoroughness of your instruction I would not have obtained or retained the position. I heartily thank you.

D. B. SETTLES,

(Late of Hallville, Dundas Co., Ont.)

BELLEVILLE, June 5, 1893.

GENTLEMEN,—On my own and on my parent's behalf I wish to thank you for choosing me to fill the position of stenographer and book-keeper for Mr. H. Fowell of this city. I am getting along well and to your thorough training I owe my success.

CARRIE MCGOWAN.

THE CENTRAL ONTARIO RAILWAY, }
 TRENTON, ONT., Sep. 9, 1892. }

GENTLEMEN,—I desire to thank you for securing for me the position of stenographer to the manager of the Central Ontario Railway. I like the position exceedingly, and thanks to your careful training, I am giving Mr. Riddell satisfaction.

J. M. COPELAND,

(late of Belleville.)

BELLEVILLE, July 14th, 1892.

GENTLEMEN,—I have to thank you for another mark of your interest in me, in securing for me the position of first shorthand writer for J. M. Riddell, Esq., Assistant Superintendent of the Grand Trunk Ry. here. I appreciate now the advantage your students enjoy in being able to take the shorthand course along with the business course. I took both diplomas within six months.

W. H. ROWLAND,

(Late of Port Hope, Ont.)

N. B.—Mr. Riddell is now Assistant Superintendent G. T. R. at Montreal, and Mr. Rowland occupies the same position there that he had in Belleville.

Having an application from the office of the Estate of the late James Maclaren, Ottawa, for a stenographer we offered to secure the position for a graduate in Toronto, and he replied as follows:—

TORONTO, May 16, 1892.

GENTLEMEN,—Yours of Saturday is received. In reply I wish again to thank you for another evidence of your kind regard. I cannot, however, accept the position, as I have just left the law firm I was stenographer and type-writer with to fill a much better situation in the Canada Pacific Railway freight sheds office here. I have to thank the O. B. C. for my success in life.

T. W. HOOVER.

LINDSAY, ONT., September 18, 1890.

DEAR SIRS,—From the position of book-keeper with Mr. W. J. Morrow, Peterboro, I have come to the office of Mr. H. B. Dean, barrister, Lindsay, as stenographer, type-writer and office assistant. I owe my position here to the excellent training I received at Ontario Business College. I am persuading a lady friend to attend the College.

MAY L. SHANNON.

Among the expert teachers of Shorthand and Type-writing, who are graduates of this institution, we may mention Mr. A. Blanchard of the Peterboro Business College, Mr. Wm. Pringle, St. John, N. B. Business College, Mr. A. W. Fell, Middlebury Academy, Wyoming, N. Y., Mr. W. J. Osborne and Miss C. Yeomans, Ontario Business College, Belleville.

The following paragraphs, clipped from issues of the *Belleville Intelligencer*, afford practical illustrations of the success of the students trained at this institution in Shorthand and Type-writing :—

Intelligencer, June 13th, 1892.

LADY REPORTERS.—For the excellent reports of the meetings of the Women's Auxiliary of the Ontario Diocese, which appeared in the *Intelligencer* last week, we are indebted to Miss J. Parker, Miss M. Macdonald and Miss Mabel Hunter, who took the proceedings in shorthand. Each of the young ladies has just completed the course at the Ontario Business College.

Intelligencer, August 10th, 1892.

VISITING THE CITY.—Miss Mabel Vennor, of Montreal, is visiting friends in the city. Miss Vennor is stenographer and type writer with Green & Sons Company, (Limited) wholesale furriers, Montreal; which position she secured immediately after graduating at Ontario Business College two years ago.

Miss Annie M. Morton, of Toronto, visited the city last week. Miss Morton is stenographer and type-writer in the office of the mayor of Toronto, Mr. R. J. Fleming. She graduated at Ontario Business College three years ago.

—(o)—

A Handsome Picture.

From the *Belleville Intelligencer*, July 20th, 1892.

“In Weese's window there is on exhibition a charming picture of the Bay of Quinte, the Prince Edward shore and the bay bridge, sketched from the southwest windows of Ontario Business College by Mr. W. S. Hunter. The view, looking from the College, is as pretty a one as could be found on the continent. The south west breeze, as it blows from the bay throughout the college rooms, is refreshing just now.”

General Information.

The COLLEGE exists to educate Boys, Girls, Young and Middle aged Men and Women in "THOSE THINGS THEY MUST KNOW TO GET ON IN THE WORLD;" to prepare them in the shortest possible time, in the most direct manner, and at the least expense, for a satisfactory start in active business life, and to lead in some useful industry, where they can GET A GOOD LIVING FOR THEMSELVES, MAKE MONEY, AND BECOME SUCCESSFUL, ENTERPRISING, HONORABLE CITIZENS.

It is the best FINISHING school in this country for the Young Man who has to make his own start in life and his way in the world; or for one who is preparing to assume and conduct some business handed down to him by a father or relative.

COURSE OF STUDY.—The course of study is short, practical, useful, and is just what every one needs. (See description of course—page 26 to 39).

TIME OF ENTERING.—Students come from the United States, South America, the West Indies, Newfoundland and the Provinces of the Dominion at all seasons of the year, and consequently we find it impossible to close the College for vacations. You can enter any week-day during the year with equal advantage, but *now* is always the best time to prepare for the work of life.

NECESSARY QUALIFICATIONS.—An ordinary common school education, constitutes a sufficient preparation for entering the College, and any special deficiency in this, if not too great, can be remedied in our course. There are no examinations at the time of commencing.

TIME REQUIRED.—The time required to complete the course, depends entirely on the previous advancement, and the ability and application of the student. The teaching is largely individual. There is no such thing as waiting for any one else. The amplest teaching facilities are provided, and each student's progress is in his own hands. The average time for the Business Course is four months.

A WORD TO THOSE WHOSE EDUCATION IS DEFICIENT.—The subjects in which a good many students are deficient when entering the College, are arithmetic, penmanship, spelling and composition. We have three classes in Arithmetic daily, two junior and a senior, and a student, if necessary, can begin the subject below fractions and work through a comprehensive course. In composition and spelling

he begins the actual practice at once by letter writing, and by carefully observing the formation of sentences and the spelling of words, in his daily exercises, all his work being examined by the principals. Skill in language and accuracy in spelling are best acquired by constant written practice; we learn language by using it, and penmanship by practicing it. No one need hesitate to come here because he feels deficient in these subjects. Indeed his deficiency is the strongest reason why he should take the course.

One young man put the matter in a nut shell when he said to us: "*Your Institution gives a man with limited means and deficient education a chance.*"

Young men who have either neglected school in early life, or who had not the opportunity of attending, will find here just the practical knowledge they need, and teachers who will patiently and kindly impart it. Those who cannot enter the College at once, are strongly recommended to send to us for a copy of the "Canadian Accountant" (price \$2.00,) and enter upon the preliminary study of it. Time will be saved by doing this.

RULES.—Quiet, orderly deportment, and strict attention to business, is a general regulation. A list of special rules is furnished to students.

SCHOOL HOURS.—Regular hours of study and recitation are from 9 to 12 A. M., and from 1:30 to 4 P. M., five days in the week.—Evening sessions are held from November until March, three evenings in the week, from 7 to 9, and are free to day students.

ATTENDANCE.—Unless specially arranged for, students are expected to be in regular attendance, and answer to the roll, which is called twice each day. Attendance at the evening sessions is optional.

STUDYING AT HOME.—A system of study for evenings while here, is prescribed, by which students may shorten the time of attendance. Instruction may also be obtained at the College on Saturdays. The principals and teachers are all present, but attendance on that day is not enforced.

DIPLOMAS.—Our diplomas are works of art, engraved specially for this Institution. Diplomas are granted in the several departments only to those who complete the work, and pass through all the examinations successfully. There is no fee charged for them.

TO PARENTS.—Parents and guardians wishing to place boys under our supervision, may rest assured that they will be carefully looked after. When desired they will be placed in a boarding house under the supervision of the Institution, and their names furnished to a minister of the church to which they belong.

OUR GRADUATES IN SITUATIONS frequently consult us by letter on difficult points that may arise in book-keeping and finance. We cheerfully reply to all such inquiries, just as we would to any business man or lawyer consulting us as professional accountants, with this difference, that we don't charge our old students for the advice. Our Mr. Ponton is frequently consulted on law points by old students.

PURSER ON A STEAMBOAT.—Each year young men enter the College to be trained to fill the position of Purser, which is both a pleasant and profitable occupation, and which gives a man large experience. One of the principals, in his early career, spent 5 years as a Purser, trading from Montreal to Chicago. The whole system of steamboating is taught by him to those qualifying for the position.

TWO YOUNG MEDICAL STUDENTS.—Dr. A. Forin, of Duluth, Minn., and Dr. A. Walker, of Belleville, Ont., took our course and fitted themselves for purserships. The first-named was purser on the St'r. "Norseman," from Port Hope, Ont., to Charlotte, N. Y.; the latter was purser on the St'r. "Quinte," from Picton to Trenton, Ont. Each remained in his situation and earned during the several seasons of navigation, sufficient to pay his way through a course of medical studies to graduation at Queen's College, Kingston. When Dr. Walker graduated in medicine in the spring of 1888, Mr. W. W. Power, who had just completed our course, was chosen by the Rathbun Co., of Deseronto, the owners, for the pursership of the "Quinte," out of 30 applicants. The superior composition and penmanship of his letter of application drew Mr. Rathbun's special attention to him. He alone was sent for; he produced his testimonials and was appointed on his merits. Mr. James S. Johnson, one of our graduates, was Dr. Forin's successor on the "Norseman."

A REMARKABLE PHOTOGRAPH was taken January 24, 1891, and is now hanging in the College. It contains students *then in attendance* from thirteen different colonies, provinces and states, as follows:—Antigua, West Indies; Bermuda, West Indies; Nova Scotia, Prince Edward Island, New Brunswick, Quebec, Ontario, New York, Michigan, Nevada, Washington, Massachusetts and Illinois. The students from Ontario being in number far beyond what any photograph could show in one group, only one to represent that Province is included. A similar photograph was taken February 23rd, 1892, and another on January 28th, 1893. A beautifully engraved copy of the last photograph (reduced in size) will be sent free to any address.

LOOKING FOR SITUATIONS.—*When our graduates make application for situations as book-keepers*, they have this great advantage, that they can say, "Although we have no practical experience, yet we have been trained by practical and well known accountants, (one of whom is an F. C. A. of the Institute of Chartered Accountants, and

now one of the examiners for the Institute and its First Vice-President) and we bear their certificate of fitness." This has opened a career for hundreds in the past.

WHEN CHOOSING A BUSINESS COLLEGE, Students should see to it that they choose *the* one that has the strongest influence to aid them in business circles. They should not be led away by the bait of cheapness, cutting of rates, and offers to pay railway fares, that some institutions, that cannot attract pupils by merit, hold out. We have seen many a disappointed man, but none more disgusted than students who have spent money and time at a cheap Business College. There is quackery in all professions—avoid it! Occassionally, not often, we are asked, "Do you allow railway fare?" or, "What is the lowest you will take?" We have only one answer to make, and that is that every student pays the advertised fees. We make no secret bargains of any kind. We treat all alike. No student at this Institution can say to another, "I got my scholarship for less than you paid."

EACH YEAR we receive a number of students who have been at other Business Colleges. We do not desire to parade the names of these institutions, but our register can be examined at any time, and letters from the students are on file in our office.

Recently, Mr. R. Morrel, of Harriston (Wellington County, Ontario,) wrote us that he and another young man desired to enter a business college. He was made aware of our terms, but stated in reply that some colleges had offered him special inducements below their printed rates, and others had offered railway fares, and he proposed that if we would do the same they would give this Institution the preference. Our answer was a respectful no. We thought possibly that would end the matter so far as we were concerned, but we were gratified by seeing both young men enter within a week, and right glad they were that they exercised sound judgment and did not take the baits offered them. We consider that an institution that exists for training business men, should set an example of honest and correct business methods.

A NOTABLE FACT.—It is a notable fact, and one characteristic of this Institution, and very gratifying to us, that more than 90 per cent. of the students who enter the College complete the course and graduate. Even those who do not contemplate graduation at the outset, become so interested in the work that they remain to the finish.

THE END OF THE COURSE can be seen by the industrious student from the beginning. We don't keep him dawdling over irrelevant subjects. The student will almost daily see graduates leaving the College with their diplomas, and many stepping into good positions,

who have been in attendance, the average time, four months. This sight stimulates him, even if he were inclined to lag.

MARRIED MEN frequently bring their wives to Belleville, while they are pursuing the course at the College, taking rooms and boarding themselves and perhaps a few other students. To such we would say that rooms in a block next to the College can be procured at a low rate, \$2.50 a month for three rooms, and at the same rate for a larger number.

To Teachers.

TEACHERS, who are either graduates or under-graduates of universities, or who hold teachers' certificates, desiring to follow Business College work, will find the text-books of Ontario Business College, its course of instruction, and practical methods, the best to qualify them for a successful career. See testimonials from University and Normal School graduates further on.

Some Business College Principals & Teachers who were Trained here.

The thoroughness of the training imparted at Ontario Business College is well exemplified in the success of those of its graduates who have devoted themselves to Business College work. Trained under men of large practical experience as accountants and teachers, (who have the highest recognition from the Institute of Chartered Accountants;) becoming familiar with the best business methods, and the best text-books pertaining to accounting; acquiring the confidence and knowledge of management, which intercourse and study with the men who have conducted one of the most successful and best known, and the most widely attended of the Business Colleges, they have gone out with the equipment and ambition that command success. The following are among the number:—

- A. H. Stephenson, Principal Book-keeping Dept., now in his eleventh year, Bryant & Stratton Business College, Buffalo, N. Y.
- R. J. Wallace, Principal Commercial Dept., University of Denver, Colorado.
- J. A. Couch, Teacher, Packard's Business College, New York City.
- C. A. Fleming, Principal Northern Business College, Owen Sound, Ont.
- C. R. McCullough, } Principals Hamilton Business College, Hamilton, Ont.
- F. Spencer, }
- M. MacCormick, Principal Guelph Business College, Guelph, Ont.
- J. H. W. York, one of the Principals Forest City Business College, London,
- R. D. Nimmo, Teacher Toronto Business College, Toronto, Ont.
- B. Sawyer, Principal Business College, Montreal, Que.

A. Blanchard, Principal Peterboro Business College, Peterboro, Ont.

W. C. McCrea, Teacher " " " " "

W. Pringle, one of the Principals St. John, N. B., Business College.

G. W. Haggerty, Principal Commercial Dept., Fredonia Institute, Fredonia, Penna.

Levi Sills, on the staff of the Business College, Kingston, Ont.

A. W. Fell, Principal Commercial and Shorthand Dept., Middlebury Academy, Wyoming, N. Y.

A. W. Young, Principal Commercial and Shorthand Dept., Sackville Academy, Sackville N. B.

Miss Jennie S. Johnstone, (from Nova Scotia) Principal Commercial Department Demill Ladies' College, Oshawa, Ont.

F. B. White, Principal Business Department, Southern Business College, Atlanta, Georgia.

There is a constant demand in Canadian and United States Colleges, for the men trained by us, and who have been on our staff. To be on the staff of this Institution is sure to bring offers of principalships, partnerships or positions in other colleges. We rejoice to have our men thus sought after, and we take a personal interest in recommending them, and in their future success. As one after another is called to responsible and lucrative positions in other institutions, we advance others equally qualified, who, in turn, will be sought for.

From among the latest applications received for our graduates from other Colleges, we quote the following, from the Bryant & Stratton Business College, Buffalo, N. Y.: "We want a good man to teach Book-keeping and English branches, who holds a teacher's certificate and is a graduate of Ontario Business College." Mr. A. H. Stephenson, one of our graduates, has been for ten years the senior teacher on the staff of the Bryant & Stratton, Buffalo College.

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Night Schools Conducted by Graduates.

Many of our graduates who are employed in offices during the day, conduct evening classes, and thereby materially increase their income. The following is an example:

VANCOUVER, BRITISH COLUMBIA, Oct. 11, 1892.

GENTLEMEN,—I am conducting the Class in book-keeping in connection with the V. M. C. A. here, and request you to send me 20 copies of "The Canadian Accountant," which I shall use as the text-book. I am in the head office for Br. Columbia of the Ontario Mutual Life Ins. Co and have full charge of the books and correspondence. I came here only four months ago.

GEO. E. KYLE.

(late of New Brunswick.)

N. B.—In February 1893 the position of general manager for Br. Columbia of the above Insurance Co. became vacant. Mr. Kyle was, with others, an applicant for it. He wrote us for our influence, which we exerted in his behalf, and he received, and is now filling, the appointment. He is a New Brunswicker only 23 years old.

FRENCH STUDENTS.

We get a large number of students from the Province of Quebec, and among them a good many French Canadians. They come here not only to obtain a business education, but to secure a practical knowledge of the English Language. The success they achieve is made manifest in the following testimonial from French Students recently in attendance, several of whom could only speak a few words of English when they came here; and who, when they graduated, could speak and write English fluently. Mr. Fortin and Mr. Huguenin, whose names are below, were good French scholars when they entered, but they knew nothing of the English language. They graduated in four months, and could then speak and write English with astonishing freedom and accuracy. Mr. Fortin is in the office of the Montreal agency of the Massey Manuf'g Co., 66 McGill Street. Mr. Huguenin immediately after leaving College became accountant for Mr. L. J. A. Surveyeur, hardware merchant, St. Lawrence Street, Montreal, and is now partner in the firm of Lafleur & Huguenin, hardware merchants, 1932 Rue Notre Dame, Montreal. He and Mr. Fortin will be pleased to have any French Canadian, who is thinking of going to a Business College, call upon them or write to them regarding our Institution. They recently sent Mr. O. Champagne here from the City of Montreal.

Testimonial.

We, the undersigned French Canadians, have pursued the course at Ontario Business College, Belleville, and heartily testify to its excellence.

Not only did we obtain a thorough, practical commercial training, but an excellent knowledge of the English language, both of which we are now reaping the benefit of.

We sincerely commend the College to our fellow countrymen, who desire to fit themselves for a business life, and at the same time, obtain a practical knowledge of the English language.

J. A. Boulanger, Louiseville, Que.	Moses Lefebvre, Ottawa, Ont.
E. C. Gagnier, Valleyfield, Que.	Isidore Proulx, Ottawa, Ont.
R. Henault, St. Barthelemy, Que.	Wilfred A. Huguenin, Montreal, Que.
L. V. Roy, Napierville, Que.	L. P. Fortin, Montreal.
E. C. Henault, St. Barthelemy, Que.	J. L. O. Champagne, Pointe aux Trembles, Que.
J. R. Lambert, Louiseville, Que.	J. A. Boudreau, Petit Rocher, New Brunswick.
J. Nagle, Sherbrooke, Que.	T. N. Proulx, Ham Nord, Que.
A. Belanger, " "	
L. T. Charest, Lotbiniere, Que.	
L. A. Frechette, St. Ferdinand de Halifax.	

TRANSLATION.

Nous soussignes, Canadiens-Francais, ayant suivi un cours commercial, au celebre Ontario Business College, a Belleville, temoignons avec plaisir du merite de cette institution.

Nous n'y avons pas seulement reçu une éducation commerciale et pratique, mais nous y avons de plus, acquis une grande connaissance de la langue Anglaise ; deux choses dont nous bénéficions aujourd'hui.

A nos compatriotes, desireux de se préparer a une vie commerciale, et de s'initier a la langue Anglaise. nous recommandons sincèrement l' Ontario Business College.

FROM BROTHER JEROM, DIRECTOR OF THE MOUNT DE LA SALLE INSTITUTE,
QUEBEC CITY.

MOUNT DE LA SALLE, MAISONNEUVE, QUEBEC, }
Jan. 27, 1893. }

Gentlemen,—Please send me your Annual Circular which I wish to show to some young men. I am interested in your Institution, as some of my former pupils attended it, and were highly pleased. I am, gentlemen,

Yours sincerely,

BROTHER JEROM.

From Right Rev. Monsignor Farrelly, Belleville :

BELLEVILLE. Feb. 3, 1893.

Gentlemen,—I return herewith Brother Jerom's letter. It speaks well of your College but nothing more, I am happy to say, than I think of it myself. You are doing a good work, and I hope the College will go on and prosper in the future as it has in the past.

Yours very sincerely,

J. FARRELLY.

The following letters from some of our French Canadian graduates tell of their success. The first two passed the Civil Service Examinations as a result of attendance at the College.

Department of the Secretary of State, }
OTTAWA, July 3rd, 1889. }

GENTLEMEN,—You will see by the heading of this letter that I have been fortunate enough to get a situation in the Civil Service at Ottawa. But I must say that if I have the situation, it is because I am a graduate of your celebrated Business College. I can never thank you enough for the commercial education which I received from you. I wish you success.

ISIDORE PROULX.

Department of Public Printing, }
OTTAWA, Sept. 18, 1889. }

GENTLEMEN,—You will be glad to know that I am appointed to a position in this Department. I owe my success to the training received at Ontario Business College, and advise those who desire to become business men or accountants, or who desire to enter the Civil Service, to take your course.

MOISE LEFEBVRE.

Office of FAULK AND GROSS, }
514 St. Paul St. MONTREAL, Nov. 9, 1892. }

Gentlemen,—I entered the office of the above firm in August last, and am first accountant. My position is due to the excellent course taken at O. B. College. I shall do all I can to induce my friends to attend the College.

J. A. BOULANGER,
(late of Louisville. Que.)

LOUISVILLE, QUE., May 2nd, 1893.

Gentlemen,—I am now in my grandfather's store, keeping the books. I am using double entry as learned in your College, and am greatly satisfied with it.

J. R. LAMBERT.

SOUTH HAM, QUE., April 8th, 1893,

Gentlemen,—I am now employed in the Registry Office of the County of Wolfe. They find my writing beautiful here.

T. N. PROULX.

PETIT ROCHER, N. B., Feb. 21st, 1893.

Gentlemen,—I am now book keeper for Mr. John Windsor, Packer of canned fish and general merchant here, and am displaying the knowledge I acquired under your assiduous care. I tender you my thanks for the kind interest you took in my advancement, and trust your great success will long continue.

J. A. BOUDREAU.

ST. FERDINAND DE HALIFAX, QUE. }
May 16th, 1893. }

Gentlemen,—I commenced work in our general store here, on the 1st of May. I am succeeding well. I expect to begin business on my own account in a year or two. I am very thankful for the training I received from you. I consider it as good as a fortune.

L. A. FRECHETTE.

It was the following letter, written by an old school friend at Sherbrooke, that induced Mr. Frechette to take the course :

ROCK FOREST, QUE., Aug. 22, 1892.

Dear Friend.—I hope you will take a course at Ontario Business College, as it is the best institution at which to obtain a business training, and learn English at the same time, in the Dominion. If you do, like myself, you will never regret it.

J. NAGLE.

The following refers to a visit from Mr. Frechette's father :

From the Daily *Intelligencer*, December 15, 1892 :

"We mentioned yesterday that Mr. L. J. Frechette, M. P. for Megantic, Que., was in the city. He was on a visit to his son, who is a student at Ontario Business College. There are now 12 French-speaking students in attendance at the College."

MONTREAL, Agency of the Massey M'fg. Co., McGill St. }
August 11th, 1891. }

Gentlemen,—I am still in the office of the Massey Manuf'g. Co's. agency here, which I came to in May, 1888, and am getting along well. I got a little behind in talking English after I left the College, but have picked it up again.

L. P. FORTIN.

MARITIME PROVINCE STUDENTS, INCLUDING NEWFOUNDLAND.

The popularity of Ontario Business College in the provinces of Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland, is increasing with each year.

Among the scores of testimonials further on, will be found many from Maritime Province graduates. Just here we append a few recently received from widely different points:—

From Daily *Intelligencer*, April 18, 1893:

Miss J. S. Johnstone, of Nova Scotia, who has been in the city for four months, taking a course at Ontario Business College, left yesterday afternoon for Oshawa, to teach the commercial department of Demill College. Miss Johnstone made many friends while here.

AMHERST, NOVA SCOTIA, October 24, 1892.

Gentlemen,—After leaving the College I obtained the position of book-keeper with Mr. Ralston here, and was afterwards taken into partnership, and in April last purchased the whole business. I am doing well, and I have to thank you for much of my success.

I confidently recommend your Institution. I can testify to the thoroughness of the course, the ability and character of the staff and the deep personal interest taken in the students. I can fully commend and indorse your circular. It is absolutely reliable and free from the exaggeration too common to College catalogues.

E. L. BLACK.

Office of MEYERS & Co., Real Estate, established 1786, }
NORFOLK, VIRGINIA, Sept. 4th, 1891. }

Gentlemen,—You will be glad to know that I am doing well in the office of the above firm. Your Joint Stock Book-keeping has been of great service to me, as I keep the several companies' books by your method. After such a training as I received from you I find the work easy. I am getting a good salary and expect an increase immediately. I enclose a list of friends at home in Nova Scotia to whom you will please send circulars. I am endeavoring to get them to take a course at your valuable College.

S. L. KILLAM,
(late of Yarmouth, N. S.)

Office of BUFFALO MERCHANTS SUPPLY Co., }
BUFFALO, N. Y. Feb. 17th, 1892. }

Gentlemen,—I have been here for the past two years, and all the Nova Scotia boys of my acquaintance who attended your College are doing splendidly. My cousin, Gordon Fulton, who followed me at College, is now book-keeper for Dodd, Mead & Co., one of the largest publishing firms in New York City, and is doing finely. I hear constantly good reports from a number of others.

WALTER FULTON,
(late of Bass River, N. S.)

ONTARIO BUSINESS COLLEGE.

Office of JOHN A. HUMPHREY & SON, Woollen Manufacturers, }
 MONCTON, N. B., May 9th, 1892. }

Gentlemen,—I know that you will be glad to learn that I am in the office of the above firm, which is the largest woollen manufacturing establishment in Canada. I have a good position, thanks to your training.

W. H. RAMSEY,
 (a native of Moncton, N. B.)

COLEBROOK, NEW HAMPSHIRE, Jan. 5th, 1892.

Gentlemen,—I would like to receive a copy of the O. B. C. calendar for 1892. I have secured a situation in the Berlin Falls National Bank, Berlin Falls, N. H., where I commence work on the 11th instant. It is owing to the knowledge gained at your famous institution that I have been able to secure this situation. I look back upon the months spent with you as the most profitable time in the period of my education.

I. E. MACK,
 (late of Mill Village, N. S.)

Office of D. H. SMITH & Co., Wholesale and Retail Stationers, }
 TRURO, N. S., June 1, 1892. }

Gentlemen,—It being about a year since I entered your institution, my thoughts go back to the pleasant time spent with you. I am glad to learn of the success of the four young men I influenced to go up after my return. I am urging two young ladies from Cumberland Co. to go up. I began with the above firm at the beginning of the year. I spend most of the time travelling for the house, and meet many O. B. C. boys.

J. C. CREELMAN,
 (late of Bass River, N. S.)

SUMMERSIDE, PRINCE EDWARD ISL'D., May 9th, 1892.

Gentlemen,—I intended to write sooner after my return from the O. B. C., but was very busy. I am going to open a new set of double entry books for my father's (Hon John Lefurgey) Estate, and want your suggestions. The estate consists of ships, real estate, mortgages, shares in various joint stock companies, notes and book accounts. Kindly let me hear from you as soon as convenient.

J. E. LEFURGEY.

How to reach Belleville from the Lower Provinces.

PLEASE NOTE.

The Canadian Pacific Ry. does not pass through Belleville, and in consequence students from the lower provinces have been considerably inconvenienced, and put to extra expense by taking tickets by that road. Agents have actually sent them to Toronto in order to reach Belleville. If you take a ticket by the C. P. R., take it only as far as Montreal, and change there to the Grand Trunk.

STUDENTS FROM THE UNITED STATES.

Sixteen States of the Union have been represented at Ontario Business College. The institution is not only intercolonial but *international* in its character. It was at the oldest and best of the American Colleges that Mr. Robinson received his early business training ; and five years of Mr. Johnson's extensive business experience was in connection with the forwarding trade of the great lakes, east from the cities of Chicago, Milwaukee, Detroit, Cleveland, Toledo, and Buffalo. What is best in American methods is at this institution blended with what is best in Canadian ; and there can be no better combination of business methods in the world. The students trained here are equally at home in the business communities of either country, and their success is as wide as the continent.

We asked Mr. W. Bunton, from Bradford, Pennsylvania, when graduating, why he came so far, and passed so many other Colleges to attend this Institution. His reply was :—“ *You gave me evidence that I would be trained by practical business men.*”

The following letter is from a young man who came to the College from the city of New York :

Office of PRICE & HART, Wholesale Hardwoods and Spruce, }
18 Broadway, NEW YORK, March 10, 1893. }

Gentlemen,—The Joiner Planing Co. that I was with after I returned home from College has been wound up, and I closed the books to the satisfaction of the stock holders. I am now with the above firm and have opened a new set of books for them, which is very satisfactory. I owe my success to the thorough training I received at Ontario Business College.

Tell any of the boys who come to New York to push their fortune to call on me. I shall gladly aid any O. B. C. graduate. I owe you that debt for your kindness, and instruction.

A. Y. STEEVES.

The following letter is from a young man who came to the College from Pennsylvania, written immediately after he graduated, and returned to Pennsylvania :

SACO, BRADFORD CO., PA., June 10, 1893.

Gentlemen,—As an American student, it gives me pleasure to testify to the thoroughness of the training imparted at Ontario Business College. I travelled from Pennsylvania to Belleville to secure it, because I believed it to be more thorough and practical than I could obtain on this side of the line. I know now by personal experience that it is, and I shall induce my friends to avail themselves of it also.

H. M. CORDNER

The following letter is from a young man who came to the College from Michigan :

Office of A. E. GRAMTON, Manufacturer of Lumber, }
 VARSAR, MICH., Jan. 5, 1893. }

Gentlemen,—I secured a situation in the above office on my return from College against a large number of applicants. The books had only been kept by single entry. At my request my employer purchased a new set of books, and I have planned and opened a double entry set based on the 13 set in "The Canadian Accountant" without difficulty, thanks to the thorough training I received at your College.

J. F. HURLEY.

Mr. Lewis Hall, an American student from Ox Bow, Jefferson Co., N. Y., a graduate of 1890, was the means of sending us Mr. A. W. Fell from the same town, and he wrote us recently as follows :

Office of CHAS. E. HOLT, 50 Euclid Avenue. }
 CLEVELAND, OHIO, April 23rd, 1892. }

Gentlemen,—A letter from my friend Mr. A. W. Fell of Ox Bow N. Y., informs me of the successful termination of his studies at the O. B. C., and it affords me great pleasure to know from him that he is so much pleased with his course. I am still holding my position in the above office, which I secured shortly after leaving the College, and am prospering. It is owing to the instruction received at Ontario Business College that I am able to perform my duties satisfactorily.

Kind regards,

LEWIS HALL,
 (late of Ox Bow, N. Y.)

Regarding Mr. Fell's success, see page 31.

Throughout the general testimonials further on, will be found the record of the success of Canadian and American students side by side.

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STUDENTS FROM ONTARIO AND WESTERN PROVINCES.

Each year witnesses the presence at Ontario Business College of students from every section of Ontario, and from some, and often from all, of the western provinces and territories. Ontario alone has sent over five thousand students here. The success and influence of these students, and the wide-spread use in this province of our text-books, have made Ontario Business College a household word in the province from which it derives its name

From Port Arthur, on Lake Superior, 800 miles west of Belleville, we had seven bright, hard working and intelligent students recently,

who came here because of the success of former students from that town. They all graduated, and the following is a report from one of them regarding his own, and the others' success :—

Office of G. W. BROWN & Co.,
PORT ARTHUR & FORT WILLIAM, May 23rd, 1892. }

Gentlemen,—I am in receipt of yours of the 20th inst., requesting me to apply to Mr. MacLaren, Ottawa, for the position of shorthand writer and office man. I have made the application, and thank you very much for recommending me.

When I left the College it was my intention to go back to the law office that I had been in, but on arriving here I had the choice of no less than three places. I chose the position of book-keeper with the above firm. I was employed the other day to take down the minutes of a meeting in shorthand and was paid \$3 for a few hours' work.

All the boys who attended the College from here last winter are in great demand; more purpose going down next winter.

W. M. EVANS.

The above letter is an illustration of the advantage the students of this institution enjoy in being able to take Shorthand along with the Business Course. Mr Evans took both, and while he is now earning a stated salary with one firm at book-keeping, he has the opportunity of earning an extra income by the skill he acquired in shorthand.

The above is from the most westerly portion of Ontario; the following is from the most easterly :

OTTAWA, January 19, 1892.

Gentlemen,—I have much pleasure in informing you of the arrival home at Fort Coulonge, of my son George, in good health and high spirits, with his diploma. I thank you for the sound teaching you have given him, and the care you have taken of him. I am greatly pleased with the training he has received, and will cheerfully recommend the Ontario Business College. I sent him to you because of your reputation, and am greatly pleased that I did so.

JOHN FUMERTON.

See the letter from Geo. E. Fumerton on page 26, which tells of his success.

The reputation of Ontario Business College in the West is alluded to in the following letter :

309 Princess St., WINNIPEG, MAN., Jan. 6, 1893.

Gentlemen,—I came here last June and obtained a situation in a real estate office, and with the instruction received from you, and "The Canadian Accountant" for a companion I find that I can perform any office duties. Many of the O. B. C. boys are in this western county, and all are doing well.

The name of the Ontario Business College is a great help to a person in securing a situation in this Country. It is as well known in this Country as in Ontario.

WM. H. JOYCE.

STUDENTS FROM THE WEST INDIES, BERMUDA AND SOUTH AMERICA.

It is now thirteen years since the first students came from the West Indies and Bermuda to attend Ontario Business College, and since that time these countries have been continuously represented. The excellence of the training, the moderate cost, and the success of the young men from those countries who have been trained here, are the causes which keep the connection unbroken.

Those who are reading of this Institution for the first time will appreciate the quality of the work done, and the high reputation of the College, when they consider that continuously for many years young men have been travelling thousands of miles from the West Indies to take its course. This of itself is one of the facts that makes Ontario Business College famous. Great, however, as the distance is from the West Indies to Belleville, students travel even further on the American Continent to enter the College. From the provinces and states on the Atlantic there are students constantly in attendance, and we have them at frequent intervals from the provinces and states on the Pacific. In the winter of 1891 there were students occupying the same boarding house who came from Prince Edward Island, on the Atlantic, and Washington State, on the Pacific.

It will not be considered a boast, but simply the expression of a natural pride and gratification, when we state that no similar institution in Canada or the United States can point to such a record.

Directions for students arriving from sea at New York will be found at page 13.

—(o)—

Some Letters From West Indian Students and their Parents.

Office of WM. STEELE CO., Lumber and Provision Merchants, }
GRENADA, WEST INDIES, March 5th, 1892.

Gentlemen,—I purpose sending to the Ontario Business College next month, a son, and probably a nephew. From a copy of your 1890-91 circular, it does not appear absolutely necessary that you should be notified of intending pupils, but I write to prepare you for the boys. Kindly advise me in what way to remit to you, as it is not advisable for the boys to travel with much money about them.

G. W. SMITH.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

PLEASE NOTE.

(We take the opportunity here of saying that the best way to remit from the West Indies, is by draft of the Colonial Bank on its New York Agent, made payable to the order of Robinson & Johnson.)

From the son and nephew of the above gentleman :

We, the undersigned students from Grenada, W. I., now in attendance at Ontario Business College, Belleville, and nearing the completion of our course, have much pleasure in recommending the Institution to all who desire to obtain a thorough and comprehensive knowledge of accounts and business affairs in general, from men of large practical experience.

During the course, which can be got through by any one of ordinary ability in 3½ to 4 months, students have the privilege, and a great one it is, of attending the "Business Paper and Practice Class." The subjects lectured on by Mr. Johnson in this class, are most comprehensive, and so thoroughly does he explain, and earnestly endeavor to impress them on the students, that the subjects are mastered by every earnest pupil. The knowledge to be derived from sitting under these lectures, is of itself worth the fee of \$40, irrespective of the many other advantages in the course.

August 1st, 1892.

C. H. SMITH,
GERALD SMITH.

GOVERNOR'S OFFICE, GRENADA, W. I., April 14, 1892.

Dear Mr. Johnson,—I have to-day given Mr. Gerald Smith, clerk in the Treasury Department of this Island, a letter of introduction to you, and he will reach Belleville, (accompanied by his cousin,) almost as soon as this letter. I have advised him to telegraph to you from New York of his departure for Belleville.

I have had no hesitancy in assuring Mr. Smith that he will receive every attention possible, both from Mr. Robinson and yourself.

I was appointed second clerk in the Hon. Sir Walter Hely Hutchinson's office a year ago, and I have this week been appointed to a permanent clerkship in the Government Office, St Vincent, which I know you will be glad to hear of. Hoping that you and family are quite well, I am, etc.,

CLIFTON GRANNUM,
Graduate of 1889.

BARBADOS, W. I., Jan. 4, 1893.

Gentlemen,—Our son having completed his course with you, we desire to express our sincere gratitude for the sound training you have given him, and thank you for the kind care and attention you have shown him. He constantly mentions your attention and kindness in his letters.

H. S. MCGUFFIE,
M. E. MCGUFFIE.

The result of Mr McGuffie's course with us is seen in the following letter :

Office of DOMESTIC SEWING MACHINE CO., }
853 Broadway, NEW YORK, Feb. 2, 1893. }

Gentlemen,—You will be pleased to learn that I succeeded in securing a situation in the above office. I was taken on trial at first, but before the end of a week I had given such satisfaction that they engaged me permanently. I take this opportunity of thanking you for your kindness while attending your College, and I shall take great pleasure in recommending it on account of its thoroughness, owing to which I am filling my position with satisfaction.

J. M. MCGUFFIE.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

IDAHO COMMERCIAL COMPANY, (Incorporated.) }
WEISER, IDAHO, March 10, 1893. }

Gentlemen.—Since leaving the College I have had an extensive experience, and am now with the above company. Mr. Aubrey Butterfield is also in this county.

J. W. WATLINGTON,
— (late of Bermuda.)

TREASURY, ST. VINCENT, WEST INDIES, 27 Oct., 1890.

Gentlemen.—I beg you to accept my best thanks for your kindness and attention to my son George during his attendance at Ontario Business College, and I wish to express my high sense of the benefit which a young man in the pursuit of commercial knowledge may derive through the course. I shall be happy to recommend the College to young men, parents or guardians at every opportunity.

F. B. GRIFFITH.
(Treasurer of the Colony.)

From the above gentleman's son :

GEORGETOWN, DEMERARA, SOUTH AMERICA, }
20 February, 1893. }

Gentlemen.—Two years having elapsed since I completed my studies at your Institution, and feeling sure you will be pleased to hear from an old student, I write to assure you of the great value your course of instruction has been to me in my occupation as an accountant. I am now with the firm of H. Ledoux & Co., Demerara. I wish to express to you the high esteem in which I hold yourselves and your well known College.

G. A. D. GRIFFITH.

WALLINGS RESERVOIR WORKS, }
ANTIGUA, WEST INDIES, Aug. 1st 1891. }

Gentlemen.—Let me take this opportunity to tender you my sincere and heartfelt thanks for your extreme kindness to my son Aubrey, which I shall never forget. I am indeed much pleased with the progress he made at your deservedly famous College, and I assure you that I have not failed to recommend it strongly on this Island. One of your books is in the public library here, with my remarks most strongly advising parents to send their sons to your College, and stating how well my boy got on, and is succeeding in his position in Waterbury, Connecticut.

MARK WILSON.

I have received the catalogues sent, one or two young men at least will go over, owing to the splendid accounts I have been able to give regarding my son.

From the above gentleman's son, 18 years of age.

WATERBURY, Ct., U. S. A., March 16th, 1892.

Gentlemen.—Please accept my thanks for your prompt and kind advice relative to the changing of my employer's books from single to double entry. I am book-keeper and office man for Mr. Geo. S. Abbot, builder and contractor, doing a large business in this city. I thank you for the perfect training I received at your College, which has enabled me (although only 18) to successfully carry on this gentleman's business. I appreciate the right I have, in common with all your students, to seek your advice on difficult matters at any time.

J. AUBREY WILSON, (graduate of 1890.)

*LETTERS FROM WEST INDIAN STUDENTS AND THEIR
PARENTS.*

GRENADA, W. I., Sept. 24, 1892.

Gentlemen,—We have arrived back safely in Grenada. I am doing the accountant's work in my father's business. This is the employment he had in view when he sent me to you. Gerald is in a Government position. We shall induce as many as we can to go to the College.

C. H. SMITH.

Office of PEARMAN WATLINGTON & Co., Contractors,
HAMILTON, BERMUDA, Oct. 15th 1892.

Gentlemen,—You will see by the above heading that I am in the office of Messrs. Pearman, Watlington & Co., having gone there from the office of Messrs. Trott & Cox, which was my first position after returning from the College. Wishing you great success, I am, etc.

J. W. FRITH.

BRIDGETOWN, BARBADOS, WEST INDIES, May 11, 1891.

Gentlemen,—This is to inform you that my son, T. A. Nicholls, left here the 1st instant, per S. S. "Caribbee," for New York, and from thence will proceed to your College. I send him because of the high recommendation received from Mr. E. T. Grannum, and his son, Mr. Allan Grannum, who is one of your graduates. I ask for him your care and attention, and any advice that he may require.

JOHN RICHARD NICOLLS.

BARBADOS, WEST INDIES, May, 4, 1891.

Gentlemen,—This will introduce to you Mr. C. H. Kinch, who on my recommendation, leaves here per S. S. "Muriel" for New York, thence on to your city to take a course at your valuable Institution. He has been in my father's employ for eight years. I have explained to him all his journey, and what to do when he arrives in Belleville. Being a student of 1889, I ask as a personal favor that you will do all in your power to further his interests. When I returned from College I was taken into my father's business. My position and prospects are good. I again thank you for all your kindness to me. I am persuading as many as I can to attend the College.

H. J. T. INCE.

BARBADOS, W. I., Nov. 15, 1892.

Gentlemen,—I am still in the office of Mr. Jas. H. Inniss, and I again thank you for the training received at O. B. C. I am constantly introducing the College to my friends, and expect to be able to despatch at least two very soon.

C. H. KINCH.

TRINIDAD, B. W. I., July 26, 1892.

Gentlemen,—I have much pleasure in informing you that my brother will leave here via New York for Belleville, about the middle of August. Please procure a comfortable boarding house for him at \$2.75 a week. Kindly keep an eye over him. He is the first student from Trinidad, and I hope he may be only the first of a series.

J. ALDRIC PEREZ, M. D.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

DEMERARA, (BRITISH GUIANA,) Nov. 22, 1890.

Gentlemen,—I enclose \$7, in American bills. Please send me four copies of "The Canadian Accountant," (wholesale rates,) one Guide to Elegant Writing, and one box pens and five copy-books.

CHAS. CHAPMAN,
O. B. C. Student, 1889.

HAMILTON, BERMUDA, November 24, 1890.

Gentlemen,—You will be glad to know that since I returned from the College I have had a large increase in my salary; my employers, Messrs. Lockwood & Ingham, saying my attendance at your College had improved me very much. I am distributing College Circulars as the opportunity offers. Hoping the O. B. C. will go on with increasing success, I am, etc.

ROBERT H. HILL.

NEWARK, N. J., January 11, 1891.

Dear Sirs,—You will be pleased to know that I am employed as book-keeper with the New York Biscuit Co., at a salary of \$18 a week to begin with. I am delighted to hear of the continued success of the College. I have just opened a new set of books for the company, and without any difficulty.

G. HALLAM CRONEY,
Late of Barbados, West Indies.

H. M. DOCKYARD, BERMUDA, Oct. 15, 1890.

Dear Mr. Johnson,—I send you my photo, and some views of Bermuda that you will recognize from your visit here. I am a clerk at H. M. Dockyard and hope to be permanently appointed. I am receiving a good salary, which I expect will shortly be largely increased. With kind regards to Mrs. Johnson and family, I am, yours faithfully,

RUDOLPH D. W. PARKER.

BARBADOS, October 20, 1890.

Gentlemen,—Now that my son has completed the several courses of your College, I, with Mrs. Brewster, desire to thank you once more for the kindness you have shown in watching over our son during his stay in Belleville, and for the excellence of the training he has received. We hope we may have an opportunity, some time or other, to show our gratitude. With kind regards, I am,

S. E. BREWSTER.

HAMILTON, BERMUDA, Jan. 4th, 1887.

Gentlemen,—This will introduce to you Mr. F. Ingham (son of the Hon. S. S. Ingham, Speaker of the House of Assembly) who proposes taking a course at your College. Being a personal friend of mine, any attention shown him will be much appreciated by me.

J. A. MASTERS.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

BROOKLYN, N. Y., July 12th, 1890.

Gentlemen,—I shall leave here for Barbados in a few days, and on my arrival there, will be admitted a partner in the firm of Messrs. Grannum & Skeete, Public Accountants, which position I would not have been capable of filling had it not been for the thorough training I received at Ontario Business College. I thank you for the many kindnesses you have shown me, and hope that the College will continue to hold the enviable position it has held so long.

E. ALLAN GRANNUM.

PARTNERSHIP NOTICE.

Mr. Edward Allan Grannum, having been admitted a partner in our firm from this date, the business hitherto carried on by us as Accountants, under the firm of Grannum & Skeete, will be continued under the firm of Grannum, Skeete & Grannum.

(Signed,)

EDWARD T. GRANNUM,

Bridgetown, Barbados, 13th August, 1890.

E. B. SKEETE, Jr.

BRIDGETOWN, BARBADOS, WEST INDIES, }
May 1st, 1888.

Dear Sirs,—I now write to inform you that my eldest and second sons, aged 21 and 18 years, will leave early next month for your Business College. I wish them to be put through the complete commercial course, including shorthand and type-writing. My eldest son I have just removed from the office of the Barbados Water Supply Co., and the second I shall remove from the office of the Master in Chancery. They surrender their employment in order to obtain the advantages which your College offers, and with the view of obtaining employment when their course is finished, in Canada or the United States.

E. T. GRANNUM,

(Member of the Barbados Legislature.)

Extracts from letters under dates October 20th, 1888, and February 6th, 1889.

BARBADOS, WEST INDIES.

Gentlemen,—The letters from my sons contain many references to the beauty of Belleville and its surroundings, and abound in expressions of appreciation of the kindness and attention shown to them. I have received the copy of "The Canadian Accountant," and although I am an accountant of many years standing and varied experience, I have culled many valuable hints from the text-book of your College. While critically examining the book I was more than ever convinced that I had acted wisely in sending my sons to be instructed in an institution, where, in connection with other advantages, they have the opportunity of acquiring a thorough knowledge of Book-keeping from those whose competency to train them in the practical application of the science, requires no other testimony than that afforded in the authorship of "The Canadian Accountant."

EDWARD T. GRANNUM.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

BARBADOS, WEST INDIES.

Belfield and Allan have reported so favorably of the Ontario Business College that I am about to send my youngest son to your care. He will leave Barbados (D. V.) late in April for Belleville, where I trust he will be as happy as his brothers have been.

I have just learned that you have obtained for my son Allan, on the completion of his course, the position of book-keeper with the Belleville Gas Co. Please accept Mrs Grannum's and my very hearty thanks for your kindly interest in our boys.

EDWARD T. GRANNUM.

BARBADOS, WEST INDIES, April 25th, 1889.

Gentlemen,—This is to inform you that my son, Henry J. T. Ince, left here on the 19th inst., per S. S. "Barracouta" for New York, and from thence will proceed to your Business College. I desire that he shall avail himself of all the advantages of your commercial course. I am glad to learn that you look after the young men placed with you, and I therefore commend my son to your kind care. Mr. R. C. Grannum accompanies him.

H'Y. J. INCE.

HAMILTON, BERMUDA, May 25th, 1887.

Gentlemen,—I certainly am very much pleased with my son's improvement in composition and penmanship since he entered your College. If he is doing as well in other respects he has certainly made good use of his time.

S. S. INGHAM,
(Speaker of the House of Assembly.)

BARBADOS, WEST INDIES, June 20th, 1889.

Gentlemen,—I had the pleasure on the 26th April, of advising you of the departure for the College of my son, Mr. R. C. Grannum, and Mr. H. J. T. Ince.

I now beg to introduce to you Mr. George Hallam Crony, who leaves Barbados to-day in a sailing vessel for Montreal *en route* to Belleville, with the purpose of taking a course at your College. He is a young man of energy and ability, and will no doubt give a good account of himself.

EDWARD T. GRANNUM.

Harrington House, HAMILTON PARISH, }
BERMUDA, June 18th, 1887. }

Gentlemen,—I send my son, T. H. Peniston, to you to take a course of studies. I have selected your College, as I have seen several young men who have been there and who recommend it highly. As he is a stranger in your part of the world or in the States, any kindness shown him will never be forgotten by his parents.

W. S. PENISTON.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

BANK OF BERMUDA. (Limited.) }
HAMILTON, BERMUDA, July 11th, 1889. }

Dear Sirs,—This will be handed to you by Mr. E. C. Eve, who is leaving here to-day with Mr. Robert Hill for Belleville to attend your valuable institution. They are both friends of mine and any assistance and kindness you may render them will be duly appreciated by an old pupil.

J. D. C. DARRELL,
Accountant, Bank of Bermuda,

NEW YORK, BERMUDA AND WEST INDIA Line Steam Ships, }
NEW YORK, June 20th, 1890. }

Dear Sirs,—I beg to thank you very much for recommending me for the bond of the Fidelity and Casualty Co. of N. Y. I am glad to state that I obtained employment with this Company as soon as I arrived in New York. I am purser on the steamship "Bermuda." I shall do all I can for the College from which I have received so much.

F. W. WATLINGTON,
Late of Bermuda.

HAMILTON, BERMUDA, Feb. 19, 1887.

Gentlemen,—I took the position of book-keeper with Messrs. Trimmingham Brothers that I wrote you about recently, and entered upon my duties in January. I am succeeding well, thanks to your training. I know now of one student you will have from Bermuda in May next. I am glad to hear that Mr. Ingham is progressing so nicely with the work. I feel that he will keep our Island's reputation up.

J. A. MASTERS.

BARBADOS, WEST INDIES, June 22nd, 1889.

Gentlemen,—Some months ago, Mr. E. T. Grannum, of this Island, recommended me to send my eldest son to your College, and I have to-day despatched him in company with Mr. G. H. Croney, by the Barque "Arthur," which sails for Montreal to-day with a cargo of molasses. I commit him to your care, feeling assured you will do all you can to aid him in accomplishing the object of his visit to Canada. I shall take every opportunity to keep Ontario Business College before the public of Barbados.

Yours faithfully,

S. E. BREWSTER.

BARBADOS, WEST INDIES, Jan'y 5th, 1890.

Gentlemen,—I desire to thank you for the care you have taken of my son and the sound teaching you have imparted to him. As he has completed the business course and obtained his diploma, I desire that he shall now take the course in Shorthand and Special Penmanship. His handwriting, which has been shown among his friends here, has given great satisfaction. Thanking you again for the care, both morally and educationally, that you have bestowed on my son,
I am, etc.,

S. E. BREWSTER.

P. S.—Please accept the shells sent you to-day with my compliments.

LETTERS FROM WEST INDIAN STUDENTS AND THEIR PARENTS.

HAMILTON, BERMUDA; Oct. 30th, 1889.

Dear Sirs,—This will introduce to you Mr. John Gilbert, a friend of mine, who intends taking a course at your College, and obtaining a situation afterwards in Canada or the United States. Attention shown and assistance rendered him will be greatly appreciated by

SAM. D. WALKER,
Graduate O. B. C.

Office of JOHN S. DARRELL, Commission Merchant and Ship Agent,
ST GEORGES & HAMILTON, BERMUDA }
Feb. 23rd, 1887. }

Dear Sirs,—My son, Carlyle, having obtained the position of accountant in the branch of the Merchants Bank of Halifax, in Bermuda, I hasten to thank you for the influence exerted with the Bank authorities in his behalf, and to add that the satisfaction expressed by his employers induces me to believe that the training which he received at your College was all that could be desired.

JOHN S. DARRELL.

(Mr. Carlyle Darrell is now accountant for the newly established Bank of Bermuda.)

TORONTO, Jan. 17th, 1889.

Gentlemen,—As the first student from the West Indies who attended Ontario Business College, (now nine years ago) I have great pleasure in writing you regarding my success. It is to your kind assistance that I owe my success in securing the positions I have filled, and by the training received in the College, that I have been able to fill them so satisfactorily to my employers. I have held my present situation, book-keeper for Messrs. Kilgour Bros. Wholesale Paper Bag Manufacturers, Wellington St., Toronto, for over three years. My success, and the success of the many other Bermudians who have followed me, have given the College a splendid reputation in the West Indies. Thanking you again for your many favors.

J. H. WATLINGTON,
(Late of Bermuda.)

MERCHANT'S BANK OF HALIFAX, }
HAMILTON, BERMUDA, June 1st 1887. }

Gentlemen,—This will be handed to you by Mr. Max Outerbridge, who leaves here for Belleville by way of New York, to-morrow along with M. North, C. L. Peniston, Duncan Doe, and T. H. Peniston. I have advised them to board at the same place I boarded at, and have given them the address. Any attention or kindness shown these friends of mine will be greatly appreciated by your old pupil.

J. D. C. DARRELL.

BALTIMORE, MARYLAND, June 4th, 1886.

Gentlemen,—I brought with me on my last voyage from Bermuda, Mr. Dunkley, to attend your College, and shall send him on in a day or two. I ask you when he has finished his studies to do your best in securing a situation for him, as he does not wish to return to Bermuda for some time. He will, I doubt not, do credit to your well known College.

I trade to Demerara and Barbados, and if I can be of any service in forwarding the interests of the College, command me.

Yours very truly,
E. T. WHITE.

Mr. Dunkley is now (1893) managing accountant for Nelson, Morris & Co., Hudson, N. Y.

The President of the Institute of Chartered Accountants delivers an Address to the Students of Ontario Business College.

Mr. H. W. Eddis, F. C. A., of Toronto, President of the Institute of Chartered Accountants of Ontario, is in the city, auditing the books of the Hastings Loan Company. Accompanied by the Rev. Amos Campbell, one of the directors of the Company, Mr. Eddis visited Ontario Business College yesterday afternoon and addressed the students. From his experience of forty years as a public accountant, Mr. Eddis gave his audience valuable information and advice, which were highly appreciated, and acknowledged by a vote of thanks.

Mr. Eddis alluded to the splendid reputation of Ontario Business College, demonstrated in the audience before him, which included students from all sections of Canada, and from Newfoundland, the West Indies and the United States. He also congratulated the students upon the fact that one of the principals, Mr. Johnson, has the honor of being the First Vice-President of the Institute of Chartered Accountants.—From the *Daily Intelligencer*, December 30, 1892.

Information regarding the Institute of Chartered Accountants of Ontario.

Any one desirous of obtaining full information respecting the Institute of Chartered Accountants, also regarding its examinations and the time they are held, can secure it, and a copy of the Constitution and By-Laws by addressing F. S. Sharpe, F. C. A., Secretary, 32 Church St., Toronto.

An Interesting Hour.

Mr. R. C. Clute, Q. C., delivered an able and eloquent address before the students of Ontario Business College on Thursday afternoon. Mayor Bogart, who presided, and Dr. Dineen, the American Consul, also addressed the audience, which was a splendid one of 200 students, representing ten different provinces and states, from the Atlantic to the Pacific.—From the *daily Intelligencer*, Feb. 6, 1892.

Rev. J. L. George, at Ontario Business College.

The Rev. J. L. George, pastor of John St. Presbyterian Church, delivered an able and very interesting address before the students of Ontario Business College yesterday afternoon. The audience contained many students from Mr. George's own province of Nova Scotia.—From the *daily Ontario*, March 21, 1892.

The Principals as Consulting Accountants.

The Principals of the College are frequently consulted professionally by correspondents both in Canada and the United States. Difficulties in book-keeping, particularly in connection with Joint Stock Companies, are submitted for their solution constantly. Among such communications recently received and answered, we may mention those from E. D. Tillson, Tilsonburg, Ont.; the Emerson Land Company, Emerson, Georgia; S. G. Day, Davenport, Iowa; James McLaren, Detroit, Mich.; R. M. Slaymaker, Lancaster, Pa.; J. A. McNeil, San Francisco, California; T. A. Wilson, Keewatin, Ont.; A. F. Wood, M. P. P., Madoc, Ont.; Miss D. Smith, Hamilton, Ont.

In the adjusting of partnership dissolutions and the settlement of estates, the principals are frequently consulted personally as well as by letter. The Toronto General Trusts Company, after consultation with the principals recently respecting the settlement of an important partnership in Belleville, dissolved by the death of one of the partners, obtained the services of one of our graduates for work requiring an expert Accountant. Under our supervision and direction it was most satisfactorily accomplished. This graduate, Mr. E. A. Grannum, was recently admitted a partner in the firm of Grannum & Skeete, Public Accountants, Bridgetown, Barbados, West Indies.

Situations for Graduates.

The qualified Book-Keeper has an advantage over a man having any other profession or trade, because his knowledge and skill are applicable to, and are required in every line of business. He can apply for a position in any locality, and to any firm in any line where business is carried on and books are kept. Vacancies and new positions are being constantly created by the changes, the extension and the exigencies of business. The competent and industrious man or woman does not remain unemployed.

We frequently receive applications from business houses for competent book-keepers, clerks and stenographers, and from Business Colleges for teachers, and are constantly aiding graduates to obtain situations, but we are sometimes asked if we guarantee them. A moment's reflection would convince any one that it would be a fraud to say that we could guarantee situations to men of whom we know nothing. We do say that there is no Institution in America that can

more thoroughly fit a man for a position in business, because there are none possessing a more comprehensive course, and none whose principals have had wider experience in practical business, both Canadian and American, or who are better known as Public Accountants and Authors.

To have been trained here has often been in itself a means of opening a career against other competitors, even without our direct aid, (for examples see the letters on next page); but we promise the diligent and faithful student, who secures our confidence, that all our influence shall be exerted in his behalf.

There must, however, be correct habits, and the determination to succeed, in the man himself; with these, and the qualifications received here, and our influence to aid him, no man need hesitate to go out to push his fortune, because no one possessed of them ever failed.

The success of the graduates of this Institution goes on continuously. It is as constant and continuous as the large numbers who graduate every year. Further on in the circular will be found a splendid record of positions filled by our graduates, embracing the length and breadth of the American continent and stretching to the West Indies, and even to England.

The man of pluck does not hesitate to make a venture for fear that he may fail. He sees the field of action, in which others are succeeding, open on equal terms to all qualified competitors. He has simply to secure the qualification, and he then enters undaunted, and with the courage that commands success.

The man of a timid nature, but endowed with the capacity to learn, possessing the latent elements of success and the ambition to get on, may do himself injustice by shrinking from a venture in which he would achieve success. To the latter we commend the following lines :

“ Our doubts are traitors, and make us lose the
 Good we oft might win by fearing to attempt.
 We must take the current
 When it serves, or lose the venture.”

**Chosen From Among Many Applicants, Because They Are
Graduates of Ontario Business College.**

MICHIGAN MUTUAL LIFE INSURANCE CO., }
DETROIT, MICH., Feb. 18, 1892. }

Gentlemen,—You will be glad to know that I am book-keeper in this office and I can thank your instruction for it, as when I made application there were a large number ahead of me, but my penmanship took their eye, and after producing your testimonials, I got the position. I started a year ago at \$50 a month and am now getting \$100 a month, and I blame you for it.

ALF. E. WILLIAMS,
(formerly of Gorrie, Ont.)

TORONTO, Dec. 11, 1890.

Gentlemen,—You will be pleased to hear that I succeeded in obtaining a situation within a week after coming to Toronto. In fact I had the choice of two. The one I accepted is with Mr. M. J. Crottie, retail dry goods merchant, 844 Yonge St. He had about 125 applications. On my expressing my surprise at his choosing me without experience, he said that he was influenced by the testimonial from you, as he knew former graduates of Ontario Business College who were most successful. Mr. Richardson, an O. B. C. graduate, book-keeper for Mr. John Kitchie, 64 Adelaide Street, East, boards in the same house. It made me feel at home to meet with him. Thanking you for your kindness and attention.

I am,

GEORGINA LINN,
(Late of Belleville.)

FREEHOLD LOAN AND SAVINGS CO., }
TORONTO, Feb. 26, 1891. }

Gentlemen,—I noticed in the "Globe" on Nov. 7th, last, an advertisement for a Junior clerk, inserted by the above company. I answered it from Oshawa, enclosing a copy of your testimonial. I used the form of application taught me at the O. B. C. and it, with the testimonial I received from you, was the reason that I was sent for out of fifty other applicants. I have excellent prospects in the company.

CLARANCE C. FRENCH.

Office of THE MUNICIPAL COUNCIL AND SCHOOL COMMISSIONERS, }
TOWNSHIP OF ORFORD, GLEN IVER QUE., May 1st, 1891. }

JOS. A. McIVER, Secretary-Treasurer,

Gentlemen,—It was a good day for me when I first saw one of your circulars. It pointed out the road to success, and I was wise enough to follow it. After pursuing your course at a moderate cost, the training I received and the name of the O. B. C. have made me successful while many of my companions have failed. I held positions in Toronto and London, the latter at \$60 a month, until my appointment to my present position, which is worth \$1,000 a year. There were 36 applicants for it, but the O. B. C. boy carried the day. I am the youngest secretary in the Eastern Townships. My security is the London Guarantee Co., and I thank you for your influence in respect to securing it.

JOS. A. McIVER.

Old graduates frequently send to us for book-keepers and stenographers. For example see page 7, and the letter of Mr. McNish, of Boston, page 27.

Where some of the Graduates are.

The success of its graduates demonstrates the thoroughness of the course, and explains why the attendance and reputation of the College are wider than those of any similar institution.

A Splendid Record of Successful Graduates.—They Cover the American Continent and the West Indies, and are represented in England.

Partial List of some of our Graduates now holding positions, many of them obtained through our influence.

IN THE BANKS.

R. R. Solmes—Teller, Bank of Commerce, Montreal.
 Fred Purdy—Teller, Bank of Commerce, Sault Ste Marie, Ont.
 Simeon Jones—Omaha National Bank, Omaha, Nebraska.
 Harry Parker—Accountant, Merchant's National Bank, St. Paul, Minnesota.
 I. E. Mack—Accountant, Berlin Falls National Bank, Berlin Falls, N. H.
 W. E. Cadwallader—Bank of Nova Scotia, Woodstock, New Brunswick.
 W. R. Botsford—Cashier, Farmer's & Merchant's Bank, Jamestown, N. Y.
 R. C. Macpherson—Manager Bank of Commerce, Blenheim, Ont.
 J. D. C. Darrell—Accountant, Bank of Bermuda, Hamilton, Bermuda, West Indies
 Ernest E. Carter—Merchant's Bank, Ingersoll, Ont.
 Wm. McLaren—Bank of Ottawa, Arnprior, Ont.
 Fred W. Strong—Teller in the Merchant's Bank, Winnipeg, Man.
 F. J. Peterson—Teller in the Imperial Bank, Woodstock, Ont.
 J. C. A. Heriot—In the Merchant's Bank, Montreal.
 Fletcher Anderson—Bank of Montreal, Sarnia.
 A. C. Lovekin—Newcastle Branch of the Standard Bank.
 R. Tannahill—Accountant, Sarnia Branch of Bank of Montreal.
 John Macoun—Accountant, Bank of Commerce, Toronto.
 Fred Macoun—Teller, Bank of Commerce, Montreal.
 H. Wills—Manager of the Orangeville Branch of the Bank of Commerce.
 J. A. Little—Molsons Bank, Trenton, Ont.
 W. H. H. Ponton—Dominion Bank, Brampton.
 John H. Abraham—Dominion Bank, Toronto.
 R. A. Lazier—Bank of Commerce, Peterboro.
 John Hungerford—Bank of Montreal, Belleville.
 W. J. Rapsey—Ontario Bank, Port Arthur, Ont.
 W. F. Thompson—Ontario Bank, Peterboro.

IN GOVERNMENT POSITIONS.

Positions in the Civil Service are now obtained only after passing examinations. The examinations for this district have been held in one of the class rooms of Ontario Business College. Several of our Students of both sexes have passed the examinations, and some of them obtained appointments immediately. At a late examination for this district held at Kingston only seven out of twenty-one candidates passed. Of the seven who passed, three, namely, Philip Dorland, Amos Hicks, and A. Terrill, were prepared at Ontario Business College. The best preparation is a course at the College.

Our Text Book, "The Canadian Accountant" is the one recommended by the Civil Service Commissioners for those coming up for examination in the subject of Book-Keeping.

Where Some of the Graduates are.

Robert Creighton—Accountant of the Kingston Penitentiary.
 Angus S. McDonald—Post Office, Cornwall, Ont.
 R. D. Anglin—Custom House, Kingston.
 John M. Bowell—Collector of Customs, Vancouver, B. C.
 Geo. Robinson—Customs Department, Ottawa.
 Amos Hicks—Mail Clerk on the Winnipeg and Port Arthur Division C. P. R.
 E. J. Smith—Secretary's Office, Department of Public Works, Ottawa.
 W. E. Embury—Clerk in the Belleville Post Office.
 W. S. Wallace—Post Office Inspector's Office, Winnipeg, Man.
 D. J. Walker—Mail Clerk, Central Ontario R. R.
 W. McFarland—Post Office Almonte, Ont.
 P. H. Fox—Post Master Northport, Ont.
 Ed. Doyle—Post Office, Belleville.
 J. J. Nevins—Mail Conductor, C. P. R., Ottawa to Port Arthur.
 Thomas B. Willis—Post Master, Brougham, Ont.
 Isidore Proulx—Department of the Secretary of State, Ottawa.
 Moise Lefebvre—Department of the Secretary of State, Ottawa.
 Fred Green—Post Office, Summerside, Prince Edward Island.
 Miss M. Kennedy—Post Office, Belleville.

—(o)—

Book-Keepers, Financial Managers, Travellers, Stenographers, etc.

NEW YORK CITY.

J. M. McGuffie—from Barbados, West Indies, in the office of the Domestic Sewing Machine Co., 853 Broadway.
 G. Fulton—Book-keeper, Dodd, Mead & Co., Publishers, Broadway.
 G. H. Crony—from Barbados, book-keeper, Walton Oxygen Works, 180 4th ave.
 L. H. Conyers—from Bermuda, Book-keeper, E. O. Thompson, 245 Broadway.
 A. Y. Steeves—with Price & Hart, 18 Broadway, Rooms 301 & 302.
 J. A. Couch—Teacher, Packard's Business College.

CHICAGO, ILL.

C. M. Warner, in the office of Raymond, Hawes & Co., 148 Franklin St., (Hat Manufacturers, Factories at Danbury, Conn.)
 J. A. Dalton, in the office of Sullivan Machinery Co., 15 North Clinton St.
 G. I. Goddard, Sec'y. The Renfost Hotel Co., 52nd St. and Cottage Grove Ave.
 Malcolm Green, with G. H. Foster & Co., 228 5th Ave.
 Archie Terrill, Book-keeper, Sely Schwab & Co., Wholesale Boots & Shoes.
 D. A. Bruce, Corresponding Clerk, with Benjamin Allen & Co., 137 State St.
 W. T. Dix, Cashier and Book-keeper with Harper Bros. (publishers of New York) Chicago branch, 379 Wabash Ave.
 A. A. Maybee, Book-keeper, W. C. Vosburg, Manufacturing Co.
 A. Way, Accountant and Cashier for Chisholm Bros., 64 S. Clinton St.
 W. W. Bristol, Book-keeper, with W. P. Fitzpatrick, Contractor, 348 S. Robey.
 A. N. Swetman, Accountant, Swift & Co., Pork Packers, 74 Exchange Building.
 H. C. Leech, with Montgomery, Ward & Co., 111 Mich. Avenue.
 W. H. Blakely, with C. H. Underwood & Co., 4836 S. Ashland Avenue.
 F. Wilkins, in the office of The Guarantee Co., of North America, 175 La Salle.
 J. C. Brown, with Handy & Co., Room 19, County Building.

Where some of the Graduates are.

BELLEVILLE, ONT.

- Miss Lillie Metcalfe—Stenographer for R. Mathison, Superintendent Ontario Institution for the Deaf and Dumb.
 Miss C. McGowan—Stenographer and book-keeper, H. Fowell.
 W. D. Chisolm—Stenographer for John Bell, Q. C., Solicitor Grand Trunk Railway.
 F. F. Rous — Grand Trunk Railway Offices.
 Thos. Laramie, “ “ “ “
 F. Kennedy, “ “ “ “
 F. W. Brenton—Managing Accountant with J. T. Warrington & Co.
 W. S. Hunter—Assistant Book-keeper “ “ “ “
 Stuart Jenkes—Accountant with the G. & J. Brown Manuf'g Co. (L't'd.)
 W. J. Magrath—Book-keeper with Hodgson Brothers.
 W. H. Gordon—Accountant and Office Manager with Geo. Ritchie & Co.
 Chas M. Reid—Shop Manager, “ “ “ “
 D. Sinclair—Clerk, “ “ “ “
 C. H. Skerry—Clerk, “ “ “ “
 Miss Maud Gibson—Book-keeper for A. L. Geen, Druggist.
 J. C. Hanley—of J. C. Hanley & Co., Grocers.
 Geo. Smeaton—with R. Templeton, Druggist.
 C. A. Sharpe—with Geo E. Henderson, Q. C., Crown Attorney.
 B. Frederick—with the Rathbun Company.
 F. Sills—with L. W. Yeomans & Co., Druggists.
 J. A. Phillips—Accountant, with the Belleville Gas Co.
 C. Van Tassell—with Haines & Lockett.
 Albert Vandervoort, “ “
 H. E. Burrell—Office Manager Mac Machine Co.
 James Coulson—Book-Keeper, with J. W. Walker.
 Hope McGinnis—Auditor of the City of Belleville.
 Chas. Thompson—Auditor for the County of Hastings.
 Miss E. L. Metcalfe—Book-keeper with C. Scantlebury.
 Miss I. Story.—Book-keeper and Stenographer with J. E. Walmsley & Co.
 Miss M. Grace— Book-keeper and Stenographer with Gough, Clothier.
 Miss M. Kennedy—Post Office Clerk.
 Miss A. Tickell—Book-keeper with G. S. Tickell & Sons.
 Miss A. Gallagher—Clerk in the Registry Office
 Miss F. Bonter, “ “
 Miss Jessie Robertson—Book-keeper with Wm. McGie.
 G. E. Minns—Traveller for W. W. Chown & Co.
 W. W. Power—Manager Queen's Hotel.
 Thos. Power—Clerk and Book-keeper, Queen's Hotel.
 Reuben Sills—Book-keeper and Partner, Lewis & Sills, Hardware
 C. P. Jones—Manager for Nathan Jones, Dry Goods.
 T. J. Spafford—Office Manager in the Walker Foundry and Machine Shop.
 Joseph Bryce—Book-keeper “ “ “ “
 H. Harris—Book-keeper, Water Works Office.
 R. J. Graham, Manufacturer and Exporter.
 H. W. Ackerman—Book-keeper for R. J. Graham.
 Frank McKeown—Clerk and Book-keeper for John McKeown.
 Arch'd Wallace, Merchant.

Where some of the Graduates are.

TORONTO, ONT.

- Joseph Taylor—Book-keeper with Stovel & O'Brien, King St. East.
 S. J. Shulte—With R. & T. Jenkins, Public Accountants.
 T. W. Hoover—Stenographer, C. P. R. Freight Offices.
 T. N. Shannon—Assistant Book-keeper, The T. Eaton Co., (Limited.)
 W. H. Clarke—Book-keeper, The Shannon Shingle Manuf'g Co., 559 Queen St. W.
 Richard Applebe—Book-keeper for J. W. Paton, 18 Adelaide St. W.
 E. Jessup—Book-keeper, Davidson & Hay, Lumber Merchants, Markstay Office.
 O. M. Hennessy, } Same firm.
 O. W. Rusk, }
- H. J. Casserly—Assistant Book-keeper, Wm. Bryce, Wholesale Stationer.
 E. Eckardt—Book-keeper, J. H. Ames, Merchant Tailor, 85 Bay St.
 W. R. Wood—in the Office of "The Budget," 27 Melinda St.
 W. B. Bishop—With McMaster & Co., Wholesale Dry Goods.
 Wilbert Wilcox, " " " "
- C. C. French—Office of Freehold Loan and Savings Co.
 J. H. Watlington, from Bermuda—Book-keeper for Kilgour Bros. Wellington St
 John L. Kerr—Manager Globe Savings and Loan Co.
 Walter Turner—Traveller, Samson, Kennedy & Co., Wholesale Dry Goods.
 W. G. Brown, B. A.—Inspector Glasgow and London Insurance Co.
 F. A. Schmietendorf—Manager for Barlow Cumberland, Yonge St.
 W. A. Thomson—Book-keeper with Walter H. Smith, Wholesale Fruit Dealer.
 O. H. Landon—Traveller with White, Joslin & Co., Wholesale Dry Goods.
 David Whitson—Book-keeper, The Grange Supply Co.
 Geo. E. Reid—Cashier, the Sun Insurance Co.
 C. L. Peniston, from Bermuda—In the Office of Caldecott, Burton & Co.
 T. H. Peniston, from Bermuda—In the Office of S. C. Duncan Clark & Co.
 Morley Luke—With Stone & Wellington, Nurserymen.
 Arthur Cuttle—With McMichael, Hoskin & Ogden.
 W. Grills—Traveller for Dunnett, McPherson & Co., Wholesale Furriers.
 M. C. Outerbridge—Book-keeper with John Orchard & Co., Contractors.
 Geo. M. Bell—In the Office of J. E. Render & Co.
 Geo. Bennett—In the office of The Massey, Harris Co.
 W. E. White—In the office of W. J. Gage & Co.
 Miss Maggie Jordan—Book-keeper, C. R. Parish & Co.
 G. E. Beacock—In the office of the Toronto Branch of the Metropolitan Life Ins.
 Co., of New York.
- A. H. Richardson—Book-keeper with John Ritchie, 64 Adelaide St., East.
 Miss Annie Haight—Cashier and Book-keeper with H. Webb, Yonge St.
 R. W. Clewlo—Shorthand writer, City Treasurer's Office.
 Miss Annie M. Morton—Stenographer and Type Writer for R. J. Fleming, Mayor.
 J. E. Baker—Traveller for Frank Smith & Co., Wholesale Grocers.
 Geo. D. McDonald—in the office of P. Burns & Co., Coal Merchants.
 J. B. Crocker—Book-keeper with Wm. Hessin, 7 Front St., East.
 W. McDougal, F. C. A.—Public Accountant, Auditor and Adjuster.
 Miss Nettie Dunbar—Assistant Book-keeper with Beardmore & Co
 R. D. Nimmo—Teacher Toronto Business College.
 Miss Jennie Hogg—Book-keeper and Stenographer with the Acme Silver Co.

Where some of the Graduates are.

MONTREAL, QUE.

- W. H. Rowland—Stenographer for J. M. Riddell, Assistant Superintendent G. T. R.
 J. A. Boulanger—Accountant with Faulk & Gross, 514 St. Peter St.
 J. Alex. Hickey—office of D. Torrance & Co., Dominion Steamship Line.
 J. M. Anderson—in the office of Glassford Bros. & Pollock, 28 Lemoine St.
 Miss Mabel Vennor—Stenographer, The Green & Sons Co. (Lt'd.)
 Wilfred A. Huguenin—Lafleur & Huguenin, Hardware, 1932 Rue Notre Dame.
 E. Jackson—Book-keeper, Lightboud, Ralston & Co., Wholesale Grocers.
 Anson McKim—Manager of the Toronto *Mail* Agency, St. James St.
 Miss Minnie Buckley—Book-keeper, J. A. Rafter & Co., Wholesale Clothiers.
 A. N. Webster—Book-keeper, Morton, Phillips & Bulmer, Wholesale Stationers.
 S. G. Stephenson—Traveller for W. J. Webster & Co. Boots and Shoes.
 R. J. Stinson—Shipping Clerk, J. & T. Bell.
 Jas. A. Flagg—Book-keeper, G. Armstrong & Co., Furniture.
 J. E. Shortall—Dominion Express Co.
 J. A. Burns—Traveller for Pennington & Co.
 Athol Cameron—Purser Steamer Ocean, trading from Montreal to Chicago.
 W. D. Haight—Book-keeper with Chas, Gurd & Co., Mineral Water Manu'fr.
 A. Tobin—in the office of Doyle & Anderson, Wholesale Grocers, 28 College St.
 Hugh McPherson—Delaware and Hudson R. R. Office, St. James St.
 C. E. Ellis—Book-keeper, Davis, Lawrence Co., (Limited), Wholesale Druggists.
 A. M. Honsberger—Book-keeper, J. R. Clogg & Co., Commission Merchants.
 L. P. Fortin—Book-keeper, Montreal Agency, Massey Manufacturing Co.
 H. A. Balkwill—Grand Trunk Railway Office.
 T. J. Taylor—Shorthand Writer and Book-keeper with R. Flaherty, Insurance.
 A. P. McLaurin—Book-keeper, McLaurin Bros., Lumber Merchants.
 A. N. Fairman—Manager, Patent Stove Pipe and Elbow Co.
 A. Tilley—Traveller for James Robertson, Metal Merchant.
 W. E. Ball—Book-keeper with R. Bickerdike, Com. Merchant, and Sec. Treas.
 Adirondack and St. Lawrence Rapids Transit Line.
 J. S. Mullan—Book-keeper, Office Specialties Manufacturing Co., Notre Dame St.

QUEBEC CITY.

- Cecil Riopel—Stenographer with Dobell, Beckett & Co., Lumber Merchants.

BOSTON, MASS.

- J. H. McNish—Accountant D. S. McDonald Company, 16 and 18 Winter St.
 J. S. Johnson—Assistant Accountant “ “ “ “
 Gordon Hill—Book-keeper with Grosvenor & Richards, 108 Water St.
 E. G. Mallon—Book-keeper with C. F. Smith, Grocer, 114 Cambridge St.
 Samson Hewson—Book-keeper with B. C. Atkinson, Wholesale Furniture, 827
 Washington St.
 C. G. Romans—with the New England News Co.

LYNN, MASSACHUSETTS;

- Irving Miller—Book-keeper with Abbot and Reynolds, 111 State St.

PHILADELPHIA, PA.

- Francis J. Bird—Manager Wm. D. Dutton & Co., 1115 Chestnut St.

Where some of the Graduates are.

KEEWATIN, ONT.

S. Hunter, Manager Hudson's Bay Company.

WEST RANDOLPH, VERMONT.

P. F. McLaurin, Book-keeper, with Abbot & Co.

ASHCROFT, BRITISH COLUMBIA.

Chipman H. Smith, Book-keeper, British Columbia Express Co. (Limited.)

GLASGOW, MONTANA.

S. W. Brooks, Station Agent, Great Northern R. R.

PORT HOPE, ONT.

Fred. A. Garfat, in the office of Hume Bros.

SIMCOE, ONT.

James E. Johnson, with Hayes & Co., Druggists and Stationers.

OTTAWA, ONT.

Fred. Gibbard, Book-keeper with J. B. Abbot, Carriage Manufacturer.

C. B. Dougherty, Book-keeper with L. H. Hillman & Co., Lumbermen.

W. H. Fligg, Inspector for The Temperance and General Life Insurance Co.

VANCOUVER, BRITISH COLUMBIA.

Geo. E. Kyle, General Manager for Br. Col. of the Ontario Mutual Life Ins. Co.

Robert Mathison, the Printer and Publisher.

Nathan Frost, Book-keeper with Wm. Templeton.

C. Lee Cliff, Book-keeper with British Columbia Fruit Canning & Coffee Co.

SUMMERSIDE, PRINCE EDWARD ISLAND.

W. P. Rogers, with D. Rogers & Co.

J. E. Lefurgey, Manager Estate of late Hon. John Lefurgey.

SUNDRIDGE, ONT.

Geo. Carter, Book-keeper with Tookey & Gregson, Lumber Merchants.

ARNPRIOR, ONT.

Miss Hattie E. Groves, Book-keeper with Wm. Allan, Merchant.

TILSONBURG, ONT.

Geo. E. Leach, with Brown & Leach.

E. V. Tillson, Accountant for E. D. Tillson, Manufacturer and Miller.

ALBION, N. Y.

G. H. Ferguson, Traveller for Albion Shoe Co.

BEVERLEY, AND ATHOL CENTRE, Mass.

E. C. Gaynor, Assistant Superintendent for Hill & Greene.

MERRICKVILLE, ONT.

H. Percival, } Managers and Book-keepers for R. C. Percival, Foundryman
F. R. Oliver, } and Manufacturer.

Where some of the Graduates are.

IRON RIVER, MICHIGAN.

John I. Symes, Book-keeper, Whitney, Stinchfield & Co., Detroit, Branch at Iron River.

CONSECON, ONT.

J. B. Yott, Station Agent.

MONCTON, NEW BRUNSWICK.

Geo. Seamans, Book-keeper with W. F. Ferguson, Dry Goods.

F. W. S. Colpitts, Book-keeper with E. C. Cole, Merchant.

W. H. Ramsay, Book-keeper with John A. Humphrey & Son, Woollen Manu'fs.

Geo. F. Croasdale, Merchant.

Walter W. Steeves, with K. Bezanson.

H. M. Steeves, Book-keeper and Partner, firm of Steeves & Scott.

J. F. Steeves, in the office of Dunlap & Co., Wholesale Grocers.

PORT ARTHUR, ONT.

James McTeigue, Secretary-Treasurer, Port Arthur Water, Light and Power Co.
Albert Rapsey, Book-keeper, West End Mining Company.

A. McGillvray, Clerk with the Canadian Pacific Railroad Co.

John F. Hurley, Telegraph Operator, C. P. R., Savanne Station, near Port Arthur.

W. M. Evans, Book-keeper with G. W. Brown & Co.

W. C. Dobie, with W. C. Dobie & Co.

WATERBURY, CONNECTICUT.

J. A. Wilson, (late of Antigua, West Indies), Book-keeper with Geo. S. Abbott, Builder and Contractor.

GRETNA, MANITOBA.

Finlay J. McRae, Book-keeper and Clerk with M. Long, Notary, Conveyancer & Insurance Agent.

PORTAGE LA PRAIRE, MANITOBA.

Alf. E. Eggleton, Book-keeper with D. Johnson & Co., Millers.

LONDON, ONT.

Wm. Kennedy, Partner Bowman & Kennedy.

Wm. A. Turner, with the Hobbs Hardware Co.

J. H. W. York, Principal Forest City Business College.

W. W. Thomson, Manager for Walter Thomson, Miller.

SUMNER, WASHINGTON.

R. Tucker, Partner, Tucker & Waite, Real Estate.

LUNENBURG, NOVA SCOTIA.

H. C. McNeill, Book-keeper, McNeill's Furniture Depot.

TWEED, ONT.

Wilbur Gordon, Book-keeper with White & Fisher.

BURLINGTON, VERMONT.

J. A. Marsh, in the head office of the Vermont Life Insurance Co.

Where some of the Graduates are.

WILLIAMSTOWN, NOVA SCOTIA.

J. E. Schaffner, Fruit Packer and Exporter.

TACOMA, WASHINGTON.

Will. T. Jackson, Accountant for East Tacoma Improvement Company.

BUDA STATION, CANADIAN PACIFIC R. R.

R. J. Davidson, Station Agent.

SYRACUSE, NEW YORK.

A. H. Cuttle, book-keeper with Annual Reserve Benevolent Society.

REGINA, NORTHWEST TERRITORIES.

P. McL. Morrison, Accountant and Paymaster with James Ross, Contractor, Qu'Appelle, Long Lake and Saskatchewan Railway and Steamboat Co.

RENFREW, ONT.

Abraham Griffith, Book-keeper with McAndrew & Lindsay, General Merchants.

CALIBOGIE, ONT.

George Elliot, Book-keeper for Carswell, Thistle & Mackay, Lumbermen.

A. Joyce, Manager " " " " " "

WHITBY, ONT.

A. W. Jackson, } Partners with the firm of Jackson & Co., Wholesale Commis-
Thos. G. Jackson, { sion Merchants.

G. W. Wilson, Managing Accountant, The Downey Co. (Limited.)

W. F. Hatch, Manager The Martin Manufacturing Co. (Limited.)

HUDSON, N. Y.

J. L. Dunkley, Office Manager, Nelson, Morris & Co.

FORT MOODY, BRITISH COLUMBIA.

J. H. McFarlane, Book-keeper with the North Pacific Lumber Co. (Barnet.)

POINT DU CHENE, NEW BRUNSWICK.

Wm. A. Bateman, Intercolonial R. R. office.

WAKEFIELD, QUE.

Foster Bennett, with J. McLaren & Co.

J. B. McLaren, Jr., Book-keeper with J. B. McLaren, Lumberman.

PULLMAN, ILLINOIS.

J. R. Montgomery, in the office of the Pullman Car Company.

UXBRIDGE, ONT.

E. W. Clarke, Book-keeper with McGowan Bros., Hardware.

ARDEN, ONT.

ards, Book-keeper with the Rathbun Co.

Where some of the Graduates are.

ESCAMBIA, FLORIDA.

Thos. L. Bayeur, (late of Belleville), Manager Escambia Lumber Co.

GANANOQUE, ONT.

L. A. Osterhout, Merchant.

J. A. C. Thompson, Book-keeper with Hugh Thompson, General Merchant.

Wilfred Bulloch, in the office of Parmenter & Bulloch.

GEORGETOWN, DEMERARA, SOUTH AMERICA.

G. A. D. Griffith, Book-keeper with H. Ledoux & Co.

PARRSBORO, NOVA SCOTIA.

Frank S. Slack, with the Cumberland Railway & Coal Co.

S. W. Smith, with R. T. Smith, General Merchant.

BASS RIVER, NOVA SCOTIA.

A. E. McLaughlin, with Union Furniture Co.

MILFORD, ALBERTA N. W. T.

Geo. Bragg, Accountant with the Canadian North West Coal and Lumber Syndicate. (Limited.)

COBOURG, ONT.

C. W. Brown, Book-keeper for John Hayden & Son.

Wm. Isaac, Book-keeper with McCallum & Sons.

John Lander, in the Office of the Cobourg Car Works.

Wm. Bond, Book-keeper with ex-Mayor Clark.

HARTLAND, NEW BRUNSWICK.

Geo. M. Shaw, with John T. G. Carr. Lumber Dealer and General Merchant.

TROUT CREEK, PARRY SOUND DISTRICT.

C. W. Brundage, General Merchant.

CHELMSFORD, ONT.

Wm. Matheson, Office of J. Chew, Lumber Merchant.

CHARLOTTETOWN, PRINCE EDWARD ISLAND.

A. Fulton, Manager, The Bazaar Company.

TRENTON, ONT.

I. M. Copeland, Stenographer with J. D. Riddell, Manager Central Ontario R'y.

W. G. Matheson, Freight Transfer Central Ontario R. R.

W. Bleecker, Book-keeper with R. A. Barber & Co.

R. H. Spencer, Accountant, The Central Ontario Railway.

Geo. Lloyd, Traveller with S. S. Young, Wholesale Grocer.

D. B. Young, Book-keeper with Geo. A. White, Hardware.

E. T. White, Book-keeper with Young & Co., Wholesale Grocers.

R. J. Hazzard, Book-keeper with Lakeport Preserving Co.

Where some of the Graduates are.

HUNTSVILLE, ONT.

W. E. Hutcheson, Accountant and Secretary, Whaley Lumber Co.
 Harry L. Heath, Accountant for Heath, Tait & Turnbull, Lumber Merchants.

ALMONTE, ONT.

W. P. Twigg, Book-keeper with Riddell & Mc Adam.

PETERBORO, ONT.

A. Blanchard, Principal, Peterboro' Business College.
 W. C. McCrea, Teacher, " "
 C. E. Roach, Agent for the Rathbun Co.
 Wm. Watt, Book-keeper with A. McDonald, Point St. Charles Mill.

GLEN IVER, QUE.

Jos. McIver, Sec. Treas., Municipal Council & School Commissioners, Orford.

CEDAR RAPIDS, IOWA.

Miss Pauline Newbery, Book-keeper with C. A. Hobein, Dry Goods, 37 First Ave.

GLEN HURON, ONT.

J. C. Hamilton, Book-keeper with James Hamilton, Miller.

BARRIE, ONT.

H. T. Whaley, Book-keeper with Mickle, Dymont & Son, Lumber Manufacturers.

TRURO, NOVA SCOTIA.

J. C. Creelman, Traveller for D. H. Smith & Co., Wholesale Stationers.

PEMBROKE, ONT.

J. F. Meehan, Book-keeper with A. Meehan, General Merchant.
 Thos. A. Low, Book-keeper with the Pembroke Planing Mills, S. Bromley.
 Thos. F. Murray, with T. & W. Murray, General Merchants.
 R. E. Gibson, Partner and Office Manager, Gibson & Jones.

NAPANEE, ONT.

Miss Ida Brandon, Assistant Book-keeper and Stenographer with The Gibbard Furniture Co.

QU' APPELLE, ASSA.

A. L. Holmes, Head Clerk, North West Mounted Police.

ALLISTON, ONT.

W. J. Fletcher, Miller.
 Jas. Palmer, Book-keeper, W. Fletcher & Co., Millers.

COBDEN, ONT.

Miss Susie Marshall, G. N. W. Telegraph Co's. office.
 J. A. Delahey, of Delahey Bros., General Merchants.

LINDSAY, ONT.

May L. Shannon, Stenographer and Type Writer, with H. B. Dean, Barrister.

Where some of the Graduates are.

CINCINNATI, OHIO.

A. F. McCallum, Assistant Book-keeper, The H. S. Pogue Co., 108 W. Fourth.
J. Ault, Shipping Clerk with L. D. Ault, cor. Walnut and Second Sts.

OSHAWA, ONT.

Geo. G. Farewell, Book-keeper with A. W. Farewell.
Chas. R. Bailes, Book-keeper with R. S. Williams & Son, Piano Manufacturers.
David Keith, Book-keeper, Guy Bros., Grain Merchants.
A. E. Wilcox, Book-keeper for Geo. A. Mason Manufacturing Co.
C. W. Scott, Partner, Coulthard, Scott & Co.
J. P. Lauchland, } Composing the firm of Robson & Lauchland.
F. W. Robson, }
Miss Jennie S. Johnstone, (from Nova Scotia,) Commercial Teacher Demill
Ladies' College.

DETROIT, MICH.

J. C. Goldsmith, Book-keeper with A. Backus, Jr. & Sons, (Lumber), 505 Fort.
H. E. Jackson, Book-keeper, Cutler & Savidge Lumber Company.
John Gilbertson, in the office of The Charlton Tug Line, Woodward Avenue.
H. C. Leech, with E. W. Leech, Cor. Mich. Ave. and 12th St.
C. Webb, Book-keeper with E. R. McConnell, 49 Mich. Avenue.
Harvey Grimmon, with Barbour & Rexford, 30 Buhl Block.
Thornton A. Taylor, Book-keeper with Detroit Machine Screw Works.
Alf. E. Williams, Book-keeper for Michigan Mutual Life Insurance Co.
G. M. Holmes, in the office of " " " " "
Geo. Fumerton, Book-keeper in the Printing Department of Park, Davis & Co.
N. Mitchell, Assistant Book-keeper, C. H. Willoughby, Humboldt Ave. and B.
C. R. R.

WEST BRANCH, MICH.

Ed. Regan, in the Office of Eddy Bros., Lumbermen.

BIG RAPIDS, MICH.

Wm. Power, Book-keeper with J. K. Sharpe.

BAY CITY, MICH.

John C. Cameron, Book-keeper, J. N. McDonald & Son, Millers.

PORT HURON, MICH.

E. A. Benjamin, in the office of the Superintendent of the Chicago and G. T.
Railway.

VASSAR, MICH.

J. F. Hurley, Book-keeper with A. E. Granton, Lumber Merchant.

FORT WORTH, TEXAS.

Wm. Forster, Managing Accountant with McArthur Bros., Contractors.
W. W. Brickman, Accountant with G. Y. Smith & Co., Dry Goods.

SATSUMA, FLORIDA.

F. J. O'Hara, Book-keeper Satsuma Lumber Co.

VINELAND, NEW JERSEY.

W. H. Hambly, Book-keeper for W. A. Daggett & Co.

Where Some of the Graduates are.

LOUISEVILLE, QUE.

J. R. Lambert, Book-keeper with R. Lambert, Magasin General.

BERMUDA, WEST INDIES.

J. A. Masters, Book-keeper with Trimmingham Bros., Hamilton.
 S. D. Walker, with B. W. Walker & Co., Commission Merchants, Hamilton.
 H. W. Watlington, with Trot & Cox, Agents New York and Bermuda S. S. Co.
 J. W. Frith, in the Office of Pearman, Watlington & Co.
 R. H. Hill, with Lockward & Ingham, Dry Goods Merchants.
 D. J. O'Neil, Book-keeper with E. J. Thompson, Wholesale and Retail Grocer.
 R. D. W. Parker, Clerk in H. M. Dockyard.

ST. VINCENT, WEST INDIES.

Clifton Grannum, Clerk in the Government Office.

GRENADA, WEST INDIES.

Gerald Smith, in the Treasury Department.
 C. H. Smith, Accountant with Wm. Steele & Co.
 A. G. Wilson, Book-keeper for Otway Bros., St. George.

ROCHESTER, N. Y.

Miss Lillie Smith, Book-keeper with The Standard Shoe Co., 24 State St.
 C. W. Gerbig, Assistant Book-keeper with Curtice Bro's. Co.
 J. C. Shaw, Book-keeper with J. Austin Shaw, Nurseryman.
 C. W. Pearson, of the firm of C. W. Pearson & Co., 309 Wilder Building.
 Elmer Roblin, Assistant Book-keeper with Sibley, Lindsay & Curr.
 Martin Seeley, Manager Rochester Suspender Co., 119 N. Water St.
 A. P. Sweetman, Book-keeper with A. & P. Tea Co., 210 E. Main St.
 H. B. Fairman, Book-keeper and Stenographer with Barr & Creelman, 30 South St. Paul St.
 J. Brimmicombe, Head Book-keeper with American Express Co.
 Melville Pollard, Cashier, Howe & Rogers, 80 State St.

KINGSTON, ONT.

Robert Creighton, Accountant in the Penitentiary.
 Levi Sills, Teacher, Kingston Business College.
 E. W. Sullivan, with Richmond, Orr & Co.
 John M. Elliott, of Elliott Bros., Plumbers and Gas Fitters.
 Ald. W. J. Fair, District Manager, North American Life Ins. Co.

CORNWALL, ONT.

Wm. S. Hughes, Public Accountant and Insurance.

PICTON, ONT.

Miss Maude Clapp, Book-keeper and Stenographer, Ontario Wire Fencing Co.
 Frank E. Boulter, Manager, Bay of Quinte Canning Company.
 C. S. McGillivray, Assistant Book-keeper, " " " "
 D. J. Goodwin, Clerk, Royal Hotel.
 Amos Baker, Livery.
 Marsh Conger, Boot and Shoe Merchant.
 Martin & Bogart, Hardware Merchants.

Where some of the Graduates are.

DEMORESTVILLE, ONT.

S. J. Ryan, with James Hart, Merchant.

CARMAN, MAN.

Thos. Suggitt, with Wm. J. Hemenway, Merchant.

BAKER CITY, OREGON.

D. H. Crouter, partner in the firm of Clarke, Weatherbey & Co.

LOS ANGELES, CALIFORNIA.

J. J. McDonald, Book-keeper for Grant Bro's, R. R. Contractors.

WELLS RIVER, VERMONT.

W. E. Thomas, with American Express Co.

AMELIASBURG, ONT.

D. E. Roblin, Book-keeper with Ameliasburg Fruit Evaporating Co.

MADOC, ONT.

F. Dafeo, Ledger Keeper with E. D. O'Flynn & Son, Bankers.

D. Gillen, Clerk with A. F. Wood, M. P. P.

Mr. Richardson, of the firm of Connor & Richardson.

COLBORNE ONT.

A. E. McCormick, Book-keeper, Chase Bros., Nurserymen.

C. W. Ventress, with V. G. Cornwall.

BRACEBRIDGE, ONT.

J. F. Conroy, Assistant Book-keeper, Ontario Lumber Co.

WOLFVILLE, NOVA SCOTIA.

J. E. Hales, Book-keeper, O. D. Harris, Dry Goods.

WOODLANDS, ONT.

Simeon Campbell, Book-keeper with A. O. Baker.

BRANDON, MAN.

P. N. Dorland, Book-keeper with the Hanbury & McNea Manuf'g Co., (Limited.)

DESERONTO, ONT.

Geo. S. Clinton, in the office of the Rathbun Co.

F. S. Hall, " " " " " "

Jas. Ferguson, Shipping Clerk with the Rathbun Co.

CANANDAIGUA, N. Y.

L. A. Parkhurst, Chief Clerk in the office of the N. Y. C. & H. R. Railway.

DIGBY, N. S.

H. H. Burnham, Book-keeper with E. Burnham.

EAST TEMPLETON, QUE.

D. A. McDonald, Assistant Book-keeper for J. M. McLaurin & Co.

LANCASTER, ONT.

R. McNaughton, with D. McNaughton, Merchant.

Wesley McLeod, Manager for D. M. McPherson, Cheese Exporter.

D. P. J. Tobin, Book-keeper, " " " "

Where some of the Graduates are.

NORTH LANCASTER, ONT.

J. McLachlan, with A. Leclair & Co.
 A. J. McDonald " " "
 J. F. Cattnach, Township Clerk, and Book-keeper with M. McCuaig.

BOWMANVILLE, ONT.

Richard McClung, Clerk and Book-keeper for Scott & Jury, Druggists.
 C. A. Johnson, with Couch, Johnston & Co.

WEBBWOOD, ONT.

John F. Joyce, in charge of Freight Dep't C. P. R.

PONTY POOL, ONT.

A. B. Byers, Manager for Coulter & Perrin, Merchants.

WOODSTOCK, ONT.

W. J. Butler, with Leishman, Maundrell Co., (Lt'd.)

INGERSOLL, ONT.

S. H. Young, Public Accountant.
 R. S. Noxon, in the office of Noxon Bros.

WALKERVILLE, ONT.

D. L. Carley, Traveler for "The Walkerville Grape Sugar Co."

WATERLOO, ONT.

Miss E. Bechtel, Book-keeper with Buckberrough & Bechtel.

KAMLOOPS, BR. COLUMBIA.

Miss Bertha Patton, Book-keeper with McArthur, Stevenson & McIver.

SHEDIAC, NEW BRUNSWICK.

C. L. Lounsbury, Book-keeper with Tait & Kerr.

NORTH BAY, ONT.

John F. Joyce, with Purvis Bros.

OWEN SOUND, ONT.

C. A. Fleming, Principal Northern Business College.

WOODSTOCK, NEW BRUNSWICK.

Geo. M. Shaw, office of the C. P. R.

PHILADELPHIA, PA.

A. W. Dickens, with Hon. John Wanamaker, Postmaster General, United States.

ATLANTA, GEORGIA.

F. B. White, Principal Book-keeping Department, Southern Business College.

GUELPH, ONT.

M. MacCormick, Principal Guelph Business College.
 Joseph Gowdy, Manager Gowdy Manufacturing Co.

GALT, ONT.

G. A. Smith, B. A., Commercial Master, Collegiate Institute.
 J. P. Thompson, Book-keeper with Geo. Godfrey & Co., Woollen Manufacturers.

Where some of the Graduates are.

PORTAGE DU FORT, QUE.

Walter H. Thomson, Book-keeper with C. N. Purvis.
John E. Ross, Book-keeper with Reid Bro's.

PRESCOTT, ONT.

F. J. Davy, Accountant, Prescott Brewing and Malting Company, (Limited.)

NIAGARA FALLS.

W. J. McMurray, Partner, Cole & McMurray, Hardware.

MARKDALE, ONT.

J. E. Crone, with Hill Bros.

BROCKVILLE, ONT.

J. G. Frost, Book-keeper with B. D. Steacy.
Thos. Shore, Book-keeper with C. M. Babcock.
L. C. Laishley, with Kyle & Barr.

PETIT ROCHER, NEW BRUNSWICK.

J. A. Boudreau, Book-keeper with John Windsor, Packer and General Merchant.

WISER, IDAHO.

T. W. Watlington, (from Bermuda, West Indies), with Idaho Commercial Co.

MINNEAPOLIS, MINNESOTA.

Miss Ida Lake, Book-keeper for the Beard Art and Stationery Co.
C. W. Meneilly, in business for himself, at 467 Spear Block, 14th Ave.
Joseph H. Smith (Late of Bermuda), in the office of Pillsbury Mills Co.

DULUTH, MINNESOTA.

Gilbert McIntosh, Book-keeper with Porter Bro's, Contractors.

SUNDERLAND, ONT.

H. Tocher, Book-keeper with Doble & Co., Bankers.

QUYON, QUE.

H. S. Dowd, General Merchant.
J. W. Ritchie, Book-keeper with H. S. Dowd, General Merchant.
A. McLean, Book-keeper with H. M. McLean, Miller.

BUFFALO, N. Y.

Miss Ada M. Leavens, Book-keeper, A. Hart & Co., Wholesale Boots and Shoes.
A. H. Stephenson, Teacher, Bryant & Stratton, Buffalo Business College.
W. Fulton, Manager Buffalo Merchants' Supply Co., 12 E. Eagle St.

OSWEGO, N. Y.

C. A. Storrs, Book-keeper, Wright & Boyle, Corner West First and Seneca Sts.

HAMILTON, ONT.

W. H. Johnson, Accountant for Hamilton and Toronto Sewer Pipe Co., Lt'd.
J. B. Kemp, Book-keeper with Flatt & Bradley, Lumberman.
F. Spencer,
C. R. McCullough, } Principals Hamilton Business College.

Where some of the Graduates are.

WINNIPEG, MAN.

W. T. Crispin, Book-keeper with Kelly Bro's, Contractors.
 Ezra A. Brown, Book-keeper with A. Harris, Son & Co., (Limited.)
 Joseph Lemon, Book-keeper, The Manitoba Cartage and Warehouse Company.
 Miss M. Ella Carr, Stenographer, Land Titles Office.
 S. Moss, with Cheapside.

SAN FRANCISCO, CAL.

J. A. McNeill, Accountant for The Geary Street City Railroad Co.

ALBANY, N. Y.

Edsall Miller, Book-keeper with B. Quinn, Stationer, 498 Broadway.

ORILLIA, ONT.

Albert Fisher, Book-keeper and Salesman with J. White & Co.
 W. H. Dunford with Smith's Banking House.

PEEL, N. B.

A. S. Estabrooks, Book-keeper and Clerk, with C. A. Hannon & Co.

SUPERIOR, WISCONSIN.

Chas. O'Hare, Partner, O'Hare, Wortley & Co., Real Estate.

RIB LAKE, WISCONSIN.

Hugh A. B. Kennedy, with J. J. Kennedy, Lumberman.

ST. THOMAS, NORTH DAKOTA.

J. S. Grandy, Partner, O'Connor & Grandy.
 W. P. Kilgore, Book-keeper O'Connor & Grandy.

DENVER, COLORADO.

R. J. Wallace, Commercial Principal, University of Denver.

MANITOU, MANITOBA.

B. Gammell (From Stewiacke Nova Scotia), Book-keeper with C. R. Gordon,
 Hardware & Lumber Merchant.

BATTLE CREEK, MICH.

D. Glenn, Partner, firm of Glen & Pritchard, 43 E. Main St.

PORT PERRY, ONT.

E. D. Haliday, Book-keeper for Stillwaite & Co., Dry Goods.

HUNTINGDON, N. Y.

N. McCammon, Book-keeper for D. M. MacPherson.

PONTIAC, ILLINOIS.

H. M. Gould, Book-keeper for the Oscillating Grain Meter Co.

WINGLETON, MICH.

S. W. Miller, Shorthand and Typewriter with the W. D. Wing Co., (Limited.)

LA JUNTA, COLO.

C. A. Beerbohm, Chief Clerk, Mech. Dpt of the Atcheson, Topeka & Santa Fe
 R. R. Co., and City Recorder.

CAMDEN EAST, ONT.

Geo. E. Hinch, General Merchant and Telegraph Office.

BURRITT'S RAPIDS, ONT.

Albert Langstaff, Book-keeper and Telegraph Operator, with J. C. Kidd.

LAKEFIELD JUNCTION, ONT.

Alfred Russell, G. T. & R.

Where some of the Graduates are.

NORTH BLOOMFIELD, NEVADA CO., CALIFORNIA.

Fred Brown, Book-keeper, Crandall & McKilligan, Mining Supplies.

BRANTFORD, ONT.

W. E. Phin, Partner, Scarfe & Co., Varnish Manufacturers.

J. C. Phin, Traveller, " " " "

LA GUERRE, QUE.

Jas. C. Byers, Book-keeper with J. D. Macdonald, Merchant.

MARMORA, ONT.

J. C. McDonnell, Partner, W. E. Gladney & Co.

ORMSBY, ONT.

J. D. Rowe, Station Agent, C. O. R.

MEMPHIS, TENN.

John E. De Carl, Secretary to the Auditor of the Kansas City, Memphis and Birmingham R. R.

M. H. Palmer, Book-keeper with Getz & Son, 69 and 71 Poplar St.

SUDBURY, ONT.

Arthur Rankin, with F. Cochrane, Hardware.

VANKLEEK HILL, ONT.

Jas. A. Byers, Book-keeper with McKinnon Bros.

L'AMABLE, ONT.

M. H. Spurr, Manager for B. Spurr, Merchant.

Miss Sarah Spurr, Book-keeper for B. Spurr.

EXETER, ONT.

J. G. Emery, Partner, Brown & Emery, Exeter Milling Co.

ATHOL, MASS.

E. C. Gaynor, Book-keeper with Miller's River Manufacturing Co.

AMHERST, NOVA SCOTIA.

Ernest L. Black, Merchant.

KEMPTVILLE, ONT.

John R. MacGillis, Book-keeper and Salesman, MacGregor & Sanders.

ANDERSON, INDIANA.

D. C. Wiley, United States Express Co.

THORNBURY, ONT.

W. C. Myers, W. C. Myers & Co., General Merchants.

NEBRASKA CITY, NEB.

J. H. Price, Dry Goods and Notions.

CRYSTAL FALLS, MICH.

John Mewhinny, Book-keeper, Parks & Co., Wholesale Hardware Merchants.

NOTRE DAME DU LAUS, QUE.

M. J. Kearney, Agent for McLaren Bros., Lumbermen.

Foster Bennett, Book-keeper " " "

BUCKINGHAM, QUE.

R. L. Gorman, Book-keeper, Thompson & Son, Dry Goods.

Where some of the Graduates are.

HUNTINGDON, QUE.

W. J. Morrison, Partner, Morrison Bros., Merchants.
N. McCrimmon, Book-keeper for D. MacPherson.

BARBADOS, WEST INDIES.

E. Allan Grannum, Partner in the firm of Grannum & Skeete, Public Accountants.
C. H. Kinch, in the office of Jas. H. Inniss, Commission Merchant, Bridgetown.

SAULT STE. MARIE, MICH.

Frank S. Carlton, with P. M. Church & Co., 11 and 13 Water St., West.

SAULT STE. MARIE, ONT.

H. J. Moorehouse, Town Clerk and Sec.-Treas., Water, Light and Power Co.

CLEVELAND, OHIO.

D. B. Settles, Stenographer, Imperial Manufacturing Co., Corner Maine and Sycamore Sts.
D. Ketcheson, Traveller for Atlantic Refining Co., 306 Spring St.
Lewis Hall, Office-man with Charles E. Holt, 50 Euclid Avenue,
J. E. Ashman, Book-keeper for E. Heyse, 21 Euclid Avenue.
G. Green, Shipping Clerk, Walker Manufacturing Co.

PORTLAND, OREGON.

A. N. Sweetman, Cashier for Mitchell, Lewis and Staver Co.
M. B. McFaul, book keeper for Edward Hughes, (Machinery.)
A. R. Grant, Traveller for O. W. R. Manuf'g Co., 315 Front St.

NORWICH, ONT.

Chas. G. Hulet, of C. G. Hulet & Co., General Merchants.

NORFOLK, VIRGINIA.

S. L. Killam, Accountant with Myers & Co., Real Estate.

EVANSTON, ILLINOIS.

J. H. Ruttan, Book-keeper with Wilson & Taylor.

CARLETON PLACE, ONT.

W. D. McCallum, } Book-keeper and Assistant with Wm. Caldwell, Lumber
A. C. McCallum, } man.

LUDINGTON, MICH.

M. H. Coburn, with Thos. R. Lyon, Lumber Merchant.

HARTLAND, N. B.

H. D. Keswick, with H. D. Keswick, Sr., General Merchant.

ST. FERDINAND DE HALIFAX, QUE.

L. A. Frechette, with Frechette & Co., General Merchants.

ST. PAUL, MINN.

Walter T. Lingham, Accountant, South Park Foundry and Machine Co.
Geo. N. Lingham, in the office of National Cash Register Co.

OX BOW, ASSINABOIN.

J. T. Craig, General Merchant.

GOING TO LONDON, ENGLAND.

From the Belleville Daily *Intelligencer*, May 29, 1893.

A Merited Appointment.

Mr. Geo. E. Reid, (a graduate of Ontario Business College,) who for eight years was book-keeper for *The Intelligencer Co'y*, and who left to take a position in the Sun Life Insurance Co., Toronto, where he has had charge of their western business, has been appointed representative of that company in London, England, where the Sun Life is opening an office, with branches throughout the empire. The promotion was one of recognized merit and the *Intelligencer* congratulates Mr. Reid upon the reward of industry and integrity. Mr. and Mrs. Reid will leave for their new home in October.

From the Belleville Daily *Ontario*, Jan'y 18, 1893.

O. B. C. Literary Society for 1893.

Yesterday afternoon, Mr. L. W. Marsh presided over a mass meeting of 200 students of Ontario Business College, when the O. B. C. Literary Society was formed for 1893. The following were elected officers: President, Mr. W. J. Osborne; Vice-do., Miss Clara Yeomans; Sec'y, Miss Jennie S. Johnstone, of Nova Scotia; Treasurer Mr. Lorne W. Marsh, of Belleville; Executive Committee: Mr. Hector Perez, from the West Indies, Miss Roberts from Newfoundland, Mr Fred Lefurgey, from Prince Edward Island, Mr B. Gammell, from Nova Scotia, Mr A. G. Steeves, from New Brunswick, Mr J. W. Farrier and Miss E. Smith, from Quebec, Mr. H. M. Cordner, from Pennsylvannia, Mr. F. G. Burgess, from Manitoba, Mr. C. M. Warner, Miss M. McGowan, Mr. G. W. Bell, Mr. G. E. Kearney, from Ontario. The first meeting of the Society will be held a week from next Thursday evening.

From the Belleville Daily *Intelligencer*, Feb. 18, 1893.

Ontario Business College Literary Society Entertainment.

Over 600 students and citizens, attended the entertainment given by the O. B. C. Literary Society last night, which may justly be called the most successful of its kind ever held in the city. The programme contributed by the College and the citizens was excellent. The meeting was presided over by Mr. W. J. Osborne and notwithstanding the large attendance of youthful spirits, perfect order was maintained throughout the whole evening. The programme was as follows: three excellent choruses from the College Glee Club, a recitation by Mr. Thos. Lynch, vocal solo by Mr. Teskey, essay by Ald. Ponton, song by Mr. H. Perez (a West Indian student of O. B. C.), instrumental music by the Harris Bros., vocal solo by Miss E. Coleman accompanied by her sister Miss C. Coleman on the piano and Miss Edith Jones on the violin, humorous rendering of "A Lady's Toilet" in the sign language, by Prof. Baylis, of the D. and D. Institution, vocal duet by Miss Faulkner and Mr. MacIntosh, recitation by Miss Taylor, Reading by Mr L. Marsh, and song by Mr. MacIntosh. Most of the pieces were vociferously encored and responded to. The Society is to be congratulated on the success of this entertainment.

TESTIMONIALS.

This circular is our introduction to the reader, and he naturally desires to know all he can of those who are to be his instructors, consequently personal references need no apology. We have shown on another page the recognition the College has, through the principals, from the Institute of Chartered Accountants, and the consequent proof of their standing among the foremost men in the profession in Canada. We shall be pleased when other business college men secure the Institute's diploma and degree. This is the only college whose principals are in possession of it. We also give in the following pages the testimony of scores of graduates (we could as easily give that of hundreds) who have tested this Institution, and are now turning to profitable account the training received here.

The home reputation, perhaps of all others the most valuable, is made apparent in the letters of Dr. Wright, Principal of the High School, and John Johnston, Esq., inspector of Public Schools; also in those of Hon. M. Bowell, Minister of Trade and Commerce, Rev. M. W. Maclean, M. A., Presbyterian Minister, Rev. John Learoyd, Methodist Minister, ex-President of the Bay of Quinte Conference, R. Mathison, Esq., Principal of the Institution for the Deaf and Dumb, A. Matheson, Esq., Bursar of the same Institution, and William Johnson, Esq., ex-Chairman of the Belleville Board of Education, regarding their sons, whom we trained. The confidence of the citizens of Belleville generally, is manifested in the fact that our Mr. Johnson has been the chairman of the finance committee of the city council, and directed the city's financial affairs for years.

Rev. Dr. Potts, Secretary of Education of the Methodist Church.

In an address to the students, February 2, 1891, Rev. Dr. Potts very appropriately termed the college, "International and Intercolonial."

*Rev. Dr. George, late Pastor of John Street Presbyterian Church,
Belleville.*

In an address to the students January 8, 1891, the Rev. Dr. George concluded with these words:—

"It is a good thing to make a right start in any career. I am glad that you have started right in a business career, by attending the best business college in the country, whose principals stand at the head, not only as business college principals, but as authors of text-books in the science of accounts."

“To have been trained at such an institution as Ontario Business College under men of acknowledged ability and wide reputation, and to be in possession of a diploma signed by them, will be of infinite service to you when you go out into the business world. Let integrity and honesty mark your career; employ to the best of your ability the talent God has given you, and the knowledge obtained here, and you cannot fail to be successful.”

Every denomination is constantly represented among the students, and the clergy are assiduous in kindly interest in those that belong to their communion.

From Hon. Mackenzie Bowell, Minister of Trade and Commerce.

OTTAWA, August 3rd, 1880.

Gentlemen,—I have much pleasure in testifying to the success which has attended the Ontario Business College since its establishment in 1868, and in stating that the Institution is deserving of the fullest confidence of the public; the value of the education imparted being shown in the success of its graduates in different vocations in life. My son received his business training at your College.

Yours truly,

MACKENZIE BOWELL.

ONTARIO INSTITUTION FOR THE DEAF AND DUMB, }
Superintendent's Office, BELLEVILLE, Jan. 5, 1886. }

Gentlemen,—I have pleasure in saying that the course which my son Robert took in your College was of immense benefit to him. I was surprised at the extent and variety of the information imparted to him. He was pleased with the course himself, and I have pleasure in saying that I am more than satisfied with what you did for him, and can conscientiously recommend your Business College for THOROUGHNESS.

Yours faithfully,
R. MATHISON, Superintendent.

THE HIGH SCHOOL, }
BELLEVILLE, Dec. 4th, 1885. }

MY DEAR MR. JOHNSON :—

I hear with sincere pleasure that you have been successful in obtaining the Fellowship of the Institute of Chartered Accountants, and in view of your reputation as a specialist in Joint Stock calculations, I consider the Institute itself honored by your preferment.

The excellent home reputation and local influence of your enterprising Ontario Business College must have been, for years past, a gratifying reward for your energy and application, but this new mark of Professional advancement will give the general public another assurance of your superior fitness to conduct the business education of the many who assemble at your College from all parts of the continent.

Faithfully yours,
GEO. S. WRIGHT, Ph. D.,
Principal.

MR. J. W. JOHNSON, F. C. A.

PUBLIC SCHOOL INSPECTOR'S OFFICE, }
 BELLEVILLE, Dec. 23rd, 1885. }

Dear Sirs,—I think it about time that I should thank you for the use of your College Lecture Hall at some of our Teachers' Conventions and your contributions to our programmes. Many of the teachers are your graduates, and I find that even a short attendance at your Institution is beneficial in scholastic work, and in the neatness and perfection of official correspondence and reports. You have reason to feel proud when your students concur in their favorable opinion of your kindness, attention and skill; and the unanimous approbation of their employers and the general public is a gratifying evidence of your sound and useful instruction.

Having been for a number of years well acquainted with the excellent and efficient work done by you and your able staff of assistants, I always felt that I was doing a conscientious duty when I advised so many of the youth of this County to attend your College, and as you have made so many improvements for the comfort of the students and in the thoroughness and completeness of the course, I feel that I can more strongly recommend your College to the young men and women of the Dominion.

The Ontario Business College has become one of the prominent educational features of the Province from which it takes its name; and I hope it may continue to be as useful, as it has been in the past.

Again thanking you for the valuable and practical lectures to the teachers of South Hastings and City at many of our Institutes,

I have the honor to be,

Your obedient servant,

JOHN JOHNSTON,

Inspector of Schools for South Hastings and City of Belleville.

—
 BAY OF QUINTE CONFERENCE, }
 President's Office, BELLEVILLE, June 5, 1888. }

I have pleasure in testifying to the efficiency and excellency of the instruction given by the Ontario Business College. My son has just finished a term of four months, during which time he has made very great progress, to my entire satisfaction. It is the best Institution for commercial instruction that I am acquainted with, and bears a first class reputation in this city, where it is best known.

Messrs. Johnson & Robinson, the Principals, are gentlemen in every respect qualified for their position.

JOHN LEAROYD,

Pastor of Bridge Street Methodist Church.

—
 OFFICE OF THE INSPECTOR OF WEIGHTS AND MEASURES }
 for the Division of Belleville.
 BELLEVILLE, 22nd July, 1890. }

Dear Sirs,—I have, from its organization, been conversant with the work done by your College, and therefore can speak confidently of its thoroughness and utility. I have also been privileged, as the Superintendent of Bridge St. Methodist Sunday School for nearly eighteen years, to form the friendship of scores of your students, and from *every one* of them I have ever heard the highest encomiums of your teaching, and after they have left Belleville, in an extended and extensive correspondence with them, learnt of the value which the knowledge they there gained has been to them in obtaining, and then holding responsible positions in large educational and mercantile establishments.

I am, however, *personally* indebted to you for the training obtained by my two eldest sons at your College, a training which enabled them on leaving the College to at once occupy positions of trust, that required such knowledge as could only be imparted to them by gentlemen who have had a practical business experience, as you have had.

Yours gratefully,

WM. JOHNSON.

ST. ANDREW'S MANSE, }
 BELLEVILLE, June 13th, 1888. }

Gentlemen,—Allow me to express the satisfaction I feel at the benefit derived by my son while attending your College.

For a considerable time before he entered he seemed to have lost all taste for study, and I had reluctantly come to the conclusion that it was useless to send him any longer to school.

At his own request, however, I allowed him to take a course at your Institution, with, I am glad to say, the best results. From the day he entered until he received his diploma he took the greatest interest in the work, studied hard and made marked progress.

The knowledge he has acquired of business principles and practice will, I am certain, be invaluable to him. He has obtained a situation in the office of John Bell, Esq., Solicitor for the Grand Trunk Railway.

The high reputation of the Ontario Business College, both at home and abroad, is well and fairly earned by first-class work.

M. W. MACLEAN, M. A.,
 Pastor of St. Andrew's Church.

BURSAR'S OFFICE, ONTARIO INSTITUTION FOR THE DEAF & DUMB, }
 BELLEVILLE, July 27, 1892, }

Gentlemen,—I desire first to thank you on my own and Mrs. Matheson's behalf for securing for our son such an excellent position on the staff of the Central Ontario Railway immediately after he had completed his course at Ontario Business College. I entertain the highest regard for the work done in your famous institution. This community is indeed favored in possessing such an institution. My son formed a very warm personal regard for the principals and staff, owing to the kindly interest manifested in his welfare. The great success of your institution and of its graduates could only be secured by the high standard of the work done, and your devotion to duty. Wishing Ontario Business College continued success and prosperity, I am

Yours faithfully,
 A. MATHESON,
 Bursar Institution for Deaf & Dumb.

HIGH SCHOOL, PICTON, ONT., Nov. 9th, 1888.

Dear Sirs :—I have confidence in recommending your publications to my pupils. The commercial training of the country is very much indebted to your excellent publications. Many of them, especially your large work, "The Canadian Accountant," has been extensively used in this High School, to the marked satisfaction and progress of its scholars. I cannot conclude without congratulating you on the distinguished success which the Ontario Business College has achieved under your efficient management. Commercial Colleges have a distinct function of their own, as in High Schools we can only do a limited work in the direction of commercial education.

ROBERT DOBSON, B. A.,
 Head Master Picton High School.

TESTIMONIAL.

From Graduates in Arts, of Queen's, Toronto, Albert, Michigan, McGill, Durham, London, (England), and Mt. Allison Universities, and the Toronto, Ottawa, and New Brunswick Normals Schools.

The undersigned graduates of Universities and Normal Schools, who have pursued the course of study prescribed at Ontario Business College, Belleville, and some of whom have since taught commercial branches in Colleges and High Schools, or have become accountants, desire to bear testimony to the high position the College has attained by the thoroughness of its work

Its reputation attracted us, and we found it all we had expected.

P. C. MCGREGOR, B. A., Queen's University, Kingston, Head Master, Almonte High School.

W. G. BROWN, B. A., Queen's University, Kingston, late Commercial Master, Galt Collegiate Institute.

G. A. SMITH, B. A., Toronto University, Commercial Master Galt Collegiate Institute.

F. C. HEATH, B. A. Queen's University, Kingston, late Commercial Master, Stanstead, Que., Wesleyan College.

P. L. DORLAND, B. A., LL. B., Albert University and University of Michigan.

H. CAMPBELL, B. A., McGill University, Montreal.

A. B. TAIT, M. A., Mt. Allison University, Sackville N. B.

J. C. KELLMAN, B. A., Codrington College, Barbados, West Indies ; affiliated to Durham University, England.

A. G. WILSON, undergraduate, London (England) University

R. A. LANGFORD, Graduate Toronto Normal School.

W. J. LONG, Graduate Ottawa Normal School.

A. BLANCHARD, Graduate Ottawa Normal School.

F. SPENCER, Graduate Toronto Normal School.

WM. PRINGLE, Graduate New Brunswick Normal School.

Office of C. R. GORDON, Hardware & Lumber, }
 MANITOU, MANITOBA, June 3rd, 1893. }

Gentlemen,—I am getting along well in this office. I have just changed the books from single to double entry without trouble, thanks to your training. I have to thank you for your influence in securing the position for me.

BYARD GAMMELL,
 (late of Stewiacke, N. S.)

Office of THE VERMONT LIFE INS. CO. }
 BURLINGTON, VT., Jan. 24, 1893. }

Gentlemen,—I desire to thank you for placing me in this office. I am getting along well and I begin to more fully appreciate the thoroughness of the training I received at O. B. C., owing to which I am making a success. I am pleased to know that my brother is doing well at College.

J. A. MARSH,
 (late of Belleville.)

It was in response to an application from J. H. Robinson, Esq., President of the above Company, for an assistant book-keeper and stenographer that we sent Mr. Marsh to Burlington.

ROCHESTER, N. Y. Jan'y 21, 1893.

Gentlemen,—I have procured a position as assistant book-keeper with Curtice Bro's Co., one of the largest canning establishments in America. Without the knowledge obtained at your College I would have had poor success, but with your training and "The Canadian Accountant" for reference, I am doing well and I return hearty thanks.

C. W. GERBIG,
 (late of Waterloo Co., Ont.)

SUTTON WEST, ONT., Jan. 28, 1893.

Gentlemen,—I am home for a holiday, and I desire to let you know how well I have succeeded. I am head book-keeper for the Annual Reserve Benevolent Society, Syracuse, N. Y., and am doing well. I feel pleasure in letting you know of my success, as I know you like to hear from old students.

A. H. CUTTLE.

BEAVERTON, May 4, 1893.

Gentlemen,—I have obtained a position in the Ontario Bank, Peterboro, and leave at once to enter upon my duties.

W. F. THOMPSON.

TORONTO, April 25, 1893.

Gentlemen,—I have had full charge of the Commercial Department of Toronto Business College for the past three years, and have been very successful in conducting it.

R. D. NIMMO.

NAPANEE, May 8, 1893.

Gentlemen,—I have secured a situation in the office of the Gibbard Furniture Co. At first I was only engaged for a month, but should business continue good, as it is now, the position will be permanent. I am succeeding well.

IDA BRANDON.

Office of W. A. DAGGETT & Co., }
VINELAND, N. J., January 25, 1893. }

Gentlemen,—I have secured the position of book-keeper with the above firm, and am engaged in straightening out a very disordered set of books. The thoroughness of the O. B. C. training is enabling me to accomplish the task.

W. H. HAMBLY,
(late of Belleville.)

LAUHLAND AND ROBSON, Tanners and Curriers, }
OSHAWA, ONT., March 27, 1893. }

Dear Sirs,—No doubt you will be pleased to learn that two of your old pupils are carrying on business as above. We started six months ago, and are getting along first rate. We trust you are both enjoying good health, and continued success.

JAS. P. LAUHLAND,
FRANK W. ROBSON.

THE RENFOST HOTEL, 52nd St. and Cottage Grove Ave., }
CHICAGO, ILL., March 11, 1893. }

Gentlemen,—On Thursday last I entered upon my duties as secretary for the above company. I am well pleased with my prospects. Send on a few College circulars, I can distribute them to advantage.

G. I. GODDARD,
(late of Montreal.)

SULLIVAN MACHINERY CO., }
CHICAGO, Feb. 12, 1893. }

Gentlemen,—You will be pleased to know that I have a good place with the above company as receiving clerk. The business education received at your College solves difficulties for me at every turn.

JAMES A. DALTON.

BRIGHTON, ONT., Feb'y 15, 1893.

Gentlemen,—I write on Fred's behalf to let you know that he went to Toronto on Thursday last, saw the assistant general manager, and was appointed to the Sault Ste. Marie Branch of the Bank of Commerce. I thank you for your influence exerted so kindly in Fred's behalf.

L. A. PURDY.

ORILLIA, ONT., June 8, 1893.

Gentlemen,—I take this opportunity of thanking you for the valuable assistance and instruction received from you. I am now in the office of J. C. Smith, private banker here, and am doing well. I enclose the price for two copies of "The Canadian Accountant." Two young ladies are going down in a couple of weeks.

W. H. DUNFORD.

PORTLAND, OREGON, Jan. 13, 1893.

Dear Sirs,—I am now travelling for the O. W. R. Manufacturing Co. of this city, and in the extensive journeys which I make, I come in contact with many of the graduates of the Ontario Business College, all of whom hold good and responsible positions. They all have the warmest regard for yourselves and the College.

A. RODERICK GRANT,
(late of Glengarry Co., Ont.)

Office of JOHN PAUL & SON, }
ALMONTE, Jan'y 9, 1893. }

Gentlemen,—I arrived home on Xmas morning, much to the surprise and gratification of my friends. When I started for the College, September 1, 1892, I thought it would be impossible for me to graduate in four months, but by the excellence of your methods and the thoroughness of your teaching, I was able to complete the course within that time. I feel deeply grateful for all you have done for me, it was even more than I had expected, and I expected a good deal.

JAMES M. PAUL.

On this point, *Definiteness about our System*, read also pages 20 and 21.

Office of WATER, LIGHT & POWER CO., }
SAULT STE MARIE, ONT., Jan. 28, 1893. }

Gentlemen,—I trust that the old "Ontario," where I spent so many pleasant and profitable days, is still progressing, and that you are both enjoying good health. As you will see by the heading of this letter, I am now sec.-treas. of the above company.

H. J. MOOREHOUSE.

CANADIAN PACIFIC RAILWAY, }
WEBBWOOD, Jan. 20, 1893. }

Gentlemen,—I am now in charge of the freight department of above Co., and find no difficulty in keeping the books, owing to the excellent training received at the O. B. C. I am constantly recommending your College to young men.

JOHN F. JOYCE.

HAZLEDEAN, ONT., Jan. 27, 1893.

Gentlemen,—You will please send a copy of the O. B. C. circulars to Mr. W. Johnstone, Huntley, Ont. He intends going to the public school this winter. I recommended a course at the O. B. C. as superior to years at public school.

A. A. BRADLEY.

SUTTON, QUE., Jan. 21, 1893.

Gentlemen,—I write to express my pleasure in seeing my son W. C. Fowler, home again, and with the diploma of your famous College. I am very much pleased to hear Willie speak in such flattering terms of the management of the College, the fidelity of the staff and the uniform kindness to the students, and with him I join in wishing you every success.

HIRAM FOWLER.
(Methodist Minister.)

Office of MACGREGOR & SANDERS, }
KEMPTVILLE, ONT., Oct. 22, 1892. }

Gentlemen,—I consider it a duty as well as a pleasure to write you to express my gratitude for the substantial training I received at your Institution. I applied for a position in the above office immediately after leaving College in July. I was taken on trial for a month, at the end of which I was engaged for a year at a good salary. I find no difficulty in the performance of my duties. The knowledge that I gained under your training was *just what I now require*, and I feel gratitude to you who imparted it so thoroughly.

JOHN R. MCGILLIS.

Office of GIBSON & JONES, }
PEMBROKE, ONT. }

Gentlemen,—It is with feelings of gratitude and pride that I look back to my stay at Ontario Business College. I consider I got more value for my money than from anything else in my life. I wish you continued success in your good work.

—
R. E. GIBSON

SUNDRIDGE, ONT., Jan. 16, 1893.

Gentlemen,—Thanks to the training received at Ont. Bus. College, I have been in the employ of Messrs. Tookey & Gregson of Sundridge, Lumber Merchants, since graduating in 1891.

—
GEORGE CARTER.

Office of D. JOHNSON & Co., Millers, }
PORTAGE LA PRAIRIE, MAN, Oct. 12, 1892. }

Gentlemen,—I am getting along well as book-keeper for the above firm. I am thinking of starting a night school to employ my leisure evenings, half a dozen have spoken to me about it already. This is a grand country for a young man who is in possession of a good commercial training, such as given at the O. B. C.

A. E. EGGLETON,
(late of Foxboro, Ont.)

METROPOLITAN LIFE INSURANCE CO. OF NEW YORK, }
TORONTO BRANCH, 9 Toronto St., Oct. 20, 1892. }

Gentlemen,—I entered the Toronto Branch office of the Metropolitan Life Insurance Co. of New York six months ago, and my efforts are being crowned with success. I have bright prospects before me, many thanks to O. B. C. for advantages secured while there. Please send circulars to my two brothers T. A. and W. A. Beacock, Blackstock, Ont.

—
G. E. BEACOCK,

PONTY POOL, Jan. 3rd, 1893.

Gentlemen,—I am proud to be able to state that owing to the thoroughness of your training, I am now able to do any work that is required from me as manager for Messrs. Coulter & Perrin of this place. I wish to add my testimony to the devotion of the Principals and able staff of teachers to their duties at O. B. C., and to state how thoroughly your institution deserves the confidence which it has so long enjoyed.

—
A. B. BYERS.

Office of GLENN & PRITCHARD, }
BATTLE CREEK, MICH., Jan. 9, 1893. }

Gentlemen,—I recently commenced business in partnership with my brother-in-law here, and we are well pleased so far. I do all the office work, and buying, and I cannot say too much for the O. B. C., where I received a thorough business training.

D. GLENN,
(late of Ameliasburgh. Ont.)

Office of C. H. WILLOUGHBY, Lumber, }
 DETROIT, MICH., Jan. 12, 1893. }

Gentlemen,—I am assistant book-keeper in the above office, and since I entered it my salary has been raised twice. I am highly pleased with the knowledge I received at O. B. C. and would say to young men and women that there are plenty of vacant positions to be filled by honest and industrious persons who have such a training as I received from you.

N. MITCHELL.

L'AMABLE, Ont., Jan. 19, 1893.

Gentlemen,—I am now book-keeper in my father's store in place of my brother James, who went to Manitoba recently. I can truly say that the months I spent at the College were among the most pleasant and profitable I ever spent in my life.

SARAH E. SPURR.

TRENTON, Ont., Sept. 5, 1893.

Gentlemen,—Through the merits of your College I have obtained a situation with the Lakeport Preserving Co. of Trenton. I have experienced no difficulty with the books, thanks to the thoroughness of your training.

R. J. HAZZARD.

This young man came to Ontario Business College from the County of Bothwell, Ont. Before coming, his father wrote us as follows: "Colleges near here offer to pay railway fare to students who come from a distance and pass other commercial schools, can you do so also?" We respectfully declined, but the merit and reputation of this institution brought the young man.

Office of R. C. PERCIVAL & SON, }
 MERRICKVILLE, ONT., July 26, 1892. }

Gentlemen,—A young man of this place named Burgess, was speaking to me about your College, and, as always, I recommended it highly, remembering the advantages I obtained there, and your kindness in procuring me my present situation. I enclose Mr. Burgess' address.

FRANK OLIVER.

SATSUMA LUMBER CO., }
 SATSUMA, FLORIDA, Feb. 22, 1892. }

Gentlemen,—It is with great pleasure I address you, knowing that I owe my success in life to the Ontario Business College. I graduated in 1884, and am now receiving \$1,200 a year with the Satsuma Lumber Co. I learn with great pleasure of the continued success of the old O. B. C.

F. J. O'HARA.

FREDONIA INSTITUTE, }
 FREDONIA, PENN., April 14, 1892. }

Gentlemen,—I hold an excellent position in the above Institute. Your training has been invaluable to me, and I have very kindly feelings towards you.

G. W. HAGGERTY.

Office of GEO. S. TICKELL & SONS, }
 BELLEVILLE, May 10, 1892. }

Gentlemen,—The enclosed letter reached me to-day from Edsall Miller (late of Prescott, Ont.) in which you will note with satisfaction that he has secured a good position as book-keeper with Mr. B. Quinn, 498 Broadway, Albany, N. Y. This is another testimonial for the O. B. C.

J. L. TICKELL.

NOTE.—Mr. Miller spent four months at another Business College but left it, and came and took the full course here.

—
 QUEBEC, August 2, 1892.

Gentlemen,—I am engaged here in the capacity of shorthand writer with Messrs. Dobell, Beckett & Co., lumber merchants, and have a very good situation. Accept my kind regards, and best wishes for the College.

CECIL RIOPEL.

—
 Office of CHAS. GURD & Co., }
 MONTREAL, April 26, 1892. }

Gentlemen,—I am still with Chas. Gurd & Co. as book-keeper, and you will be glad to know that I have just got an increase in salary. I owe this to the advantages secured at O. B. C.

W. D. HAIGHT,
 (late of Canifton, Ont.)

—
 Office of GETZ & SON, 69 Poplar St., }
 MEMPHIS, TENNESSEE, July 1, 1892. }

Gentlemen,—A couple of friends here are talking of going to Canada to secure a business training, and I deem it my duty, as it is a pleasure, to recommend your Institution, which has done so much for me. Please send me circulars.

M. H. PALMER.

—
 GLASGOW, MONTANA, Dec. 18, 1891.

Gentlemen,—I am now station agent for the Great Northern R. R. at Glasgow, Montana, and am getting \$100 a month. I owe my success to your training.

S. W. BROOKS,
 (late of Stirling, Ont.)

—
 GRETNA, MANITOBA, May 26, 1892.

Gentlemen,—You will be pleased to learn that I succeeded in securing a situation with Mr. M. Long, broker here. With the aid of the thorough training received at your College. I find no trouble in doing the work. I thank you for all your kindness to me.

FINLAY J. MCRAE.

—
 TORONTO, June 7, 1892.

Gentlemen,—I have secured a situation in the wholesale house of McMaster & Co., 4 to 12 Front St., West. The copy of the "Accountant" that I procured for Mr. Vint he is greatly pleased with. I wish you great success.

WILBERT WILCOX.

COLEBROOK, NEW HAMPSHIRE. June 5, 1892.

Gentlemen,—Your Business College has been recommended to me as the best in America by one of your former students, Irving E. Mack. Please send me your circular for 1892.

ALLIE A. FORBES.

Office of THE HANBURY & MCNEA MANUFACTURING Co., }
BRANDON, MANITOBA, June 8th, 1892. }

Gentlemen,—I avail myself of the privilege accorded to all your graduates to consult you on difficult points. I enclose the questions I desire your advice upon.

P. N. DORLAND.

NOTE.—Every student has the privilege alluded to above.

Office of YOUNG & Co., WHOLESALE GROCERS, }
TRENTON, ONT., June 15, 1892. }

Gentlemen,—I have full charge of the office of the above firm. I was in conversation with two young men lately and recommended them strongly to take your course. Please send circulars to the addresses enclosed.

E. T. WHITE,
(late of Bloomfield, Ont.)

KAMLOOPS, BR. COLUMBIA, July 7, 1891.

Gentlemen,—I like the situation you procured for me with Messrs. McArthur, Stevenson & McIver, of Kamloops, on the completion of my course, very much. It was a long distance to travel across the continent, but I am well satisfied. Thanks to the training received at O. B. C., I have overcome all difficulties. I cannot thank you enough for what you have done for me.

BERTHA PATTON,
(late of Kemptville, Ont.)

CEDAR RAPIDS, IOWA, Jan. 30, 1892.

Gentlemen,—I often think of the very pleasant time spent at the College. You will be glad to learn of my success. I am assistant book-keeper with Liddle & Carter, manufacturers and jobbers of this place and have plenty of work to do. There are two other girls and a young man in the office besides myself, and we get on well together. I thank you for all your kindness and advice, and shall be delighted to hear from you.

PAULINE NEWBERY,
(late of Belleville, Ont.)

BAY OF QUINTE CANNING FACTORIES, }
PICTON, ONT., Feb. 22, 1892. }

Gentlemen,—Permit me to thank you for the excellent training you gave me. When I graduated last May I went at once into the office as assistant accountant, and it was a great pleasure to find that I understood the books thoroughly. Our books are kept on the same system as the 11th set in the "Canadian Accountant." Your system is most thorough, and to all persons who desire a genuine business education, I commend Ontario Business College. Mr. C. S. McGillivray and Mr. S. J. Ryan, who are now in attendance, I strongly recommended to go to you.

FRANK E. BOULTER.

ONTARIO BUSINESS COLLEGE.

Office of G. H. FOSTER & Co., 228-230 Fifth Ave., }
CHICAGO, April 8, 1892. }

Gentlemen,—My own success is owing so much to the training received at your College in 1885, that I have induced my brother George to take the course, and he will be with you immediately. Remembering the kindness and attention I received, I know he will receive similar treatment.

MALCOLM GREEN.

Office of MCARTHUR BRO'S., Contractors, }
CHICAGO, ILL., }
Branch Office FORT WORTH, TEXAS, March 12, 1892. }

Gentlemen,—We (Mrs. F. and I) arrived here safely on the 5th inst. We like the country so far, it is not the rough place I was led to believe. The company's contract is just starting on the water works. I am in full charge of the books, and like my position very much.

WM. FORSTER,
(late of Vandorf, York Co., Ont.)

Office of MICKLE DYMENT & SON, Lumber Manufacturers, }
BARRIE, Apr. 29, 1892. }

Gentlemen,—I am now book-keeper for above firm, and doing well in a first class position. I hope you are prospering in the ever pushing O. B. C,

H. T. WHALEY.

Office of WM. BRYCE, Wholesale Stationer, }
TORONTO, Jan'y 15, 1892. }

Gentlemen,—Shortly after leaving your valuable Institution, I came to this city, where I secured employment in the above house. I was engaged first as invoice clerk, but have been promoted to the position of assistant book-keeper. I want to thank you for the kindly interest taken in me while attending the College, and for the excellence of your training.

HENRY J. CASSERLY,
(formerly of Cobourg, Ont.)

Office of DOYLE & ANDERSON,* }
28 College St., MONTREAL, Nov. 30, 1891. }

Gentlemen,—Allow me to express my thanks for the great benefit I derived from a course at the Ontario Business College. Shortly after I left, I came to Montreal and immediately secured a situation with the above firm as shipper and assistant in this office. I shall not fail to recommend the O. B. C. at every opportunity.

A. TORIN,
(late of Dominionville, Ont.)

TORONTO, Jan. 21, 1892.

Gentlemen,—Through the excellent business training I received at your institution in the year '89, I have been successful in securing and filling a situation as book-keeper for Mr. J. H. Ames, merchant* tailor, 85 Bay St. I avail myself of your invitation to students to consult you on any matter, and request your advice on problem enclosed.

E. ECKARDT.

Office of KELLY BROS. & CO., Contractors, }
 WINNIPEG, MAN., Nov. 18, 1891. }

Gentlemen,—I am very much pleased to inform you that the firm has given me an advance in salary to the extent of twenty-five dollars a month (making \$60 now), from the first of this month, just at the time when in previous years they have disposed of the services of their book-keeper. Allow me to express my sincere thanks for your kindness to me. It was a fortunate day for me when I decided to take a course at the O. B. C.

W. T. CRISPIN,
 (late of Belleville, Ont.)

— — —
 MADOC, ONT., March 26, 1892.

Gentlemen,—It is a pleasure for me to write you of the success I am having in the position in the bank of Messrs. E. D. O'Flynn & Sons, which you obtained for me. I attribute my success to the thorough business training I received while attending your College. I thank you for what you did for me, and shall direct all I can to the place where they will be started on the road to success.

FRANK DAFOE.

— — —
 Office of WILLIAM COWLING & Co., }
 MONCTON, N. B., Oct. 15, 1891. }

Gentlemen,—Mr. Lefurgy called upon me on his return from the College to Prince Edward Island, with his diploma. We talked of the excellent training we had both received from the O. B. C. I now thank you for it. As you see by the above heading, I am now at the books of the above firm.

W. H. RAMSAY.

— — —
 318 Huron St., TORONTO, Feb. 23, 1892.

Gentlemen,—It will be a great pleasure for me to recommend Ontario Business College. *Although a resident of Toronto, I attended your Institution in preference to any here.* It is not only the thoroughness of the training I admire, but also the perfect discipline, and the courtesy which marks the intercourse of the students one with the other, together with the respect—without familiarity—shown the young ladies.

W. H. WATLINGTON.

— — —
 DAVIDSON & HAY, Lumber Merchants, Head Office 36 }
 Yonge St., Toronto. }
 MARKSTAY, ONT., June 5, 1892.

Gentlemen,—I am keeping books for Messrs. Davidson & Hay in their office here, and we have also two other O. B. C. students in the firm's employ, O. M. Hennessey and O. W. Rusk. I am glad to know that the O. B. C. still leads the business colleges.

— — —
 L. JESSUP.

UXBRIDGE, ONT., Jan. 6, 1892.

Gentlemen,—Since writing you before, I have secured a position with McGowan Bros., hardware merchants here, and owing to the thorough training received from you, I have no difficulty in keeping the books.

E. W. CLARKE.

DEPARTMENT OF PUBLIC WORKS, }
OTTAWA, Jan. 4, 1892. }

Gentlemen,—There is a vacancy in the second class in this Department, for which five third class clerks (including myself) are applicants. The vacancy is in the Accountants' Branch, and I wish to submit your recommendation when the matter comes before the Governor General in Council. Kindly send it at once.

E. J. SMITH.

ASHCROFT, British Columbia, April 11th, 1889.

Gentlemen,—When I left Belleville I promised to let you know how I succeeded. I am happy to tell you that I succeeded in getting a good situation in the British Columbia Express Co's office and am doing well. I am well satisfied with the training I received at your College, and can cheerfully recommend it to any young man. I shall do all I can to forward the interests of the College.

CHIPMAN H. SMITH,
Late of Sackville, New Brunswick.

The Br. Columbia FRUIT CANNING & COFFEE CO. }
VANCOUVER, Br. Col., July 22, 1891. }

Gentlemen,—My first start here was as salesman in a dry goods store, but I have now got the position of book-keeper with the above company, and I like it very much.

C. LEE CLIFF.

CARLETON, PLACE, ONT., Sept. 24, 1891.

Gentlemen,—Kindly send me one of your circulars, as I wish to show a friend who intends taking a course, the advantages of yours, which I am now profiting by, in my position of book-keeper with Wm. Caldwell, lumberman, of this place.

A. C. MCCALLUM,
Graduate of 1882.

Office of JAMES HAMILTON, MILLER AND MERCHANT, }
GLEN HURON, ONT., Oct. 26, 1891. }

Gentlemen,—I enclose \$1 for a box of your pens, and I take the opportunity of expressing my satisfaction with the training received at the O. B. C. It has been a great benefit to me, and I am convinced that it is the best institution for business training in the country. Your extraordinary attendance from all parts of the continent, and beyond it, proves that.

J. C. HAMILTON.

UNION FURNITURE & MERCHANDISE Co., }
BASS RIVER, NOVA SCOTIA, Aug. 1, 1891. }

MR. J. C. CREELMAN :—

Dear Sir,—We are glad to learn that you are making such good progress at the College. As soon as your course is completed we have a position for you on the road, and we hope you will be with us very soon.

E. MILLER, Manager.

Under date of October 14, 1891, Mr. Creelman (mentioned above,) writes :—I am now at work on the road and look back with pleasure to the time spent at the O. B. C. I am making it my business to recommend the College to those desirous of taking a business course.

MONCTON, N. B., Oct. 16, 1891.

Gentlemen,—I beg to inform you that my son George got a position the day after he arrived home as book-keeper with W. F. Fergusson, one of the leading dry goods houses of Moncton, thanks to the training he received at your College.

GEO. SEAMANS.

 QUYON FLOUR MILLS, }
 QUYON, QUE., Dec. 10, 1891. }

Gentlemen,—I am now receiving \$800 a year keeping the books in my father's office, and I can thank your training for my success.

ARTHUR W. McLEAN.

 BELLEVILLE, July 8, 1891.

Gentlemen,—As a graduate of Ontario Business College, I desire to express my high appreciation of the course, and recommend it to any desirous of obtaining a thorough and practical business education. I shall ever feel grateful for the careful instruction and the knowledge I received. I was less than four months in completing the course, and the day I graduated I obtained the position I now hold, as book-keeper for Mr. C. Scantlebury, Belleville.

EMMA L. METCALFE.

 RICHIBUCTO, N. B., May 22, 1891.

Gentlemen,—When leaving College I promised to let you know of my success in finding a situation. Well, I have been very successful and found a position as book-keeper at once, with Messrs. Robertson & Co., Packers, of Richibucto. I am getting \$550 a year, which I expect will be increased to \$600. With many thanks for your kind attention.

M. H. SELLER.

 MONTREAL, April 28, 1891.

Dear Sirs,—It is with much pleasure that I write to inform you of my success in obtaining a good situation in the office of the Canadian Express Co., Montreal. My good fortune I owe chiefly to the business training I received at your College. The methods and habits I acquired at the O. B. C. are of great advantage to me now. I hope my brother Hugh is progressing and that he will be through in time to try his luck for a situation with the Company in June, when there will be several vacancies.

DUNCAN MCPHERSON.

NOTE.—Hugh obtained one of the positions named, in June, 1891. The eldest brother, Roderick, who went through the College in 1876, is manager of the Bank of Commerce at Blenheim, Ont.

 HUDSON, N. Y., June 29, 1891.

Gentlemen,—I came here four weeks ago from Chicago to fill the position of book-keeper and cashier in the wholesale markets of Nelson, Morris & Co. I have to-day made application for a bond of security to the American Surety Co., of New York (which is required in this most responsible position.) They will probably write you, and anything you may be pleased to say in my favor will be highly appreciated. I expect my brother Harry will be up from Bermuda to take a course with you next year. If I can be of any service to you command me.

J. L. DUNKLEY,
 (late of Bermuda.)

BAILIEBORO, ONT., Nov. 10, 1891.

Gentlemen,—It will be a pleasure for me to recommend your institution, as I think it is the best in Canada. Mr. J. R. Montgomery, a graduate from your College, is doing well in the office of the Pullman Car Co., Pullman Illinois.

J. W. GRAY, M. D.

—

TORONTO, Ont., May 9, 1891.

Gentlemen,—You will be glad to know that I have been able to fill satisfactorily the position which I secured with Messrs. McMaster & Co., (wholesale dry goods,) the next day after leaving College. I am in the Woollen Dept. While I am not in the line of office work, yet I find the training I received at the O. B. C. to be of great benefit, and believe that it, with your recommendation, is one of the chief reasons why I obtained my position. I shall always consider it a duty and a pleasure to do anything I can to promote the interests of the College. Mr. Watlington, to whom you gave me the letter of introduction, has been very kind to me.

W. B. BISHOP,
(late of Wolfville, Nova Scotia.)

—

NORTH LANCASTER, Ont., May 20, 1891.

Gentlemen,—Please forward some College Circulars. You will be pleased to know that all the boys from this part who attended last winter with me, have got good situations, owing to the substantial training they received at your Institution. Among them are J. F. Cattanach, Township Clerk and book-keeper for M. McCuaig; J. McLachlan, with A. Leclair; myself as book-keeper with A. Leclair.

A. J. McDONALD.

We might add that Mr. McDonald is only 16 years old, but one of the cleverest students and best writers of the winter of 1890-91.

—

RIB LAKE, WISCONSIN, April 24, 1891.

Gentlemen,—I have secured and am filling a good position with Mr. J. J. Kennedy, lumber and general merchant of this place, thanks to the instruction received from you. I shall influence as many as I can of my acquaintances here and at my late home in Glengarry Co., Ontario, to go to the O. B. C.

H. A. B. KENNEDY.

—

Office of JOHN RITCHIE, Plumber and Gas Fitter, }
64 Adelaide St. East, TORONTO, April 22, 1891. }

Gentlemen,—The fruits of your training are still pushing me on. As first assistant in this office immediately after leaving College, then full charge of the books, and now, as you will see by the enclosed printed circular from Mr. Ritchie, I have been made manager of the business, and it is only about three years since I left the O. B. C., where I went directly from the farm, and took the course in four months.

I recently advertised for an assistant book-keeper; among the applicants I had some O. B. C. graduates, and their letters were far superior to those received from the graduates of other colleges, which looked like the production of school-boys. The thoroughness of your training was apparent in the good writing, neatness and business style of the O. B. C. graduates' composition.

A. H. RICHARDSON.

BAKER CITY, OREGON, May 19, 1891.

Gentlemen,—Please send one of your circulars to Mr. Harvey Baisley of this city, as I have recommended your school to him and his brother. It gives me pleasure at all times to give the Ontario Business College, from which I had the honor of graduating in '86, a good word, and I hope to induce those two young men to avail themselves of your practical teaching.

D. H. CROUTER,
Partner, Clarke, Weatherby & Co.

BROCKVILLE, ONT., April 7, 1891.

Gentlemen,—I beg to thank you for securing me the position which I now hold as book-keeper for Mr. C. M. Babcock, dry goods merchant, Brockville. I have just gone through all the work of stock taking and closing the books, and find that a course at your College is all that is necessary to qualify a person to keep any set of books.

THOS. SHORE,
Late of Ottawa, Ont.

THE NORTH PACIFIC LUMBER CO., (Lt'd.) }
PORT MOODY, Br. Col., Feb. 13, 1891. }

Gentlemen,—You will be pleased to learn that I am experiencing very beneficial results from the course of training I lately received at the O. B. C. I hold the position of book-keeper with the above company, and I have the fullest assurance that my work proves satisfactory.

J. H. MACFARLANE,
Late of Ottawa, Ont.

ST. THOMAS, NORTH DAKOTA, Nov. 3, 1890.

Dear Sirs,—I came out here to seek my fortune immediately after leaving College, and have a good position with Messrs. O'Connor & Grandy, who do a large business. Mr. Grandy is a graduate of the O. B. C. of 1877. He came as I have done, and is now a prosperous merchant. He speaks in the highest terms of yourselves, and is well pleased to hear of the uninterrupted success, during all these years, of the old College. I shall ever remember the Institution with gratitude. Please send circulars for distribution.

W. P. KILGORE.

The interesting fact will be noted in the above letter that a graduate of 1877, who has become a prosperous merchant in Dakota, has now in his employ, as book-keeper, a graduate of 1890.

ANTIGONISH, N. S., Feb'y 6, 1891.

Gentlemen,—After reading your circular I wrote to several of those from whom you print testimonials, and I found everything entirely satisfactory. Graduates express the highest opinion of yourselves and attribute their success to your training.

My fellow clerk and I sent together for your "Canadian Accountant," and we thought so much of it, that I bought his share and he sent for another copy. We consider it a work of very great value.

G. L. MURRAY.

The reader will observe that this young man tested for himself the genuineness of the testimonials printed in the Circular, and also the value of our text-book, "The Canadian Accountant."

Office of A. McDONALD, Lumber Manufacturer, }
 PETERBORO, ONT., Feb. 23, 1891. }

Gentlemen,—I am very thankful that I attended the O. B. C. As the result I have a good situation with Mr. A. McDonald, Lumberman, as salesman and book-keeper. I thank you for all you have done for me.

WM. WATT.

HARRISVILLE, N. Y., March 19, 1891.

Gentlemen,—I have arrived home, to the surprise of my friends. When I started for Belleville, Oct. 28, 1890, I thought it would be impossible for me to graduate in four months, but by the excellence of your methods and the thoroughness of your teaching I was able to get a diploma in that time, to the great satisfaction of my people. I hope to go back next fall and take up shorthand and special penmanship.

JOSEPH CHARBONNEAU.

MONCTON, N. B., Jan. 10, 1891.

Gentlemen,—I often recall with pleasure the pleasant time I spent at Belleville, and the valuable knowledge received while under your care, and hope to be able in the near future to return and take a course in special penmanship and shorthand. I am now book-keeper with Mr. E. C. Cole, Moncton.

F. W. COLPITTS.

ATHOL CENTRE, Mass., Jan. 3rd, 1891.

Gentlemen,—I am now engaged as assistant Superintendent with Messrs. Hill & Greene, shoe manufacturers of this place, at a salary of \$1,200 a year. I cheerfully recommend your institution to young men. I wish you the compliments of the season.

E. C. GAYNOR.

Office of G. Y. SMITH & Co., }
 KANSAS CITY, MO., Sept. 3, 1890. }

Gentlemen,—You will remember me as a student of '87-88. The following spring I came west to try my fortune. Since then I have prospered and to-day I hold the position of Head Book-keeper for one of the largest dry goods houses in the West, and am getting a salary of \$1,200 a year; and although but 22 years of age have had no trouble in managing the most intricate accounts. All this I owe to the thorough business training I received at your Institution. Previous to entering the College I had worked on my father's farm in the township of Ameliasburg, Prince Edward County, Ontario, and hardly knew the first principle of business, so you can claim the credit of having put me on the road to success.

I again thank you for what you did for me, and shall always watch with pleasure the success of the best Business College in America, whose graduates are succeeding in this and every state of the Union.

WALTER W. BRICKMAN.
 (late of Ameliasburg, Ont.)

WELLS RIVER, VERMONT, Nov. 10th, 1890.

Gentlemen,—I have received the circulars and shall endeavor to place them in good hands. I can highly recommend the O. B. C., and I wish you as great success in the future as you have had in the past. I am now in the the Express Office here.

W. E. THOMAS.

BRADFORD, VERMONT, Oct. 18th, 1890.

Gentlemen,—When I left the College I expected to go into business for myself at Barre, Vermont, but was disappointed in getting the store, so I have taken a situation for the present season. My brother is in the Express office at Well's River. I often think of Belleville, the College and all associated with it; my stay there was exceedingly pleasant as well as profitable. Will, says, "I wish we might go back." I am pleased to learn of the large numbers in attendance. News from the College will always be welcome.

LIZZIE HAND.

DULUTH, MINN., Sept. 24th, 1890.

Gentlemen,—You will be glad to learn of my success. I came to this city shortly after leaving the College, and secured a position as book-keeper and general office man with Porter Bros., contractors. I can thank the Ontario Business College for my success; as it is owing to the instructions received there that I am able to perform my duties satisfactorily. I am getting \$60 a month to start with. I heartily wish you the success in the future that has been yours in the past.

GILBERT MCINTOSH.

Late of Apple Hill, Glengarry Co., Ont

340 West St., NEW YORK CITY, August 21st, 1890.

Gentlemen,—After graduating at your College I came to New York, where after a few weeks I obtained a situation with Messrs. Ingalls & Kelly, weighers and forwarders. I thank you most sincerely for the interest you took in me, and I shall strongly recommend the O. B. C. to my friends. Address 340 West Street, New York.

JOHN A. GILBERT,

Late of Bermuda.

HARTLY, ONT., February 4th, 1890.

Gentlemen,—Several of my pupils purpose attending a Business College, and they have written to various Colleges for circulars. I am the possessor of your "Canadian Accountant," and have known personally several who attended your institution. I have advised them to go to you.

Three young men came.

LEVI C. ANNIS, (Teacher.)

Canada North West Coal and Lumber Syndicate, }
MITFORD, Alberta, N. W. T., Jan. 3rd, 1890. }

Gentlemen,—You will be glad to know that I am getting along nicely out here. I am head book-keeper for the above Company and am getting \$1200 a year. I wish you a happy and prosperous New Year.

GEORGE BRAGG.

ROCHESTER, N. Y., Dec. 26th, 1890.

Dear Sirs,—Through the agency of the diploma of your famous institution I obtained soon after arriving a good position here. I have charge of the purchase ledger, both foreign and domestic, in the extensive house of Sibley, Lindsay & Curr, the largest dry goods house in this state outside of New York City.

The leading position that Ontario Business College maintains is the result of practical teaching by practical men. I can now value this distinguishing feature of your course.

ELMER ROBLIN.

BELLEVILLE, July 9th, 1892.

Gentlemen,—I have always been glad I took a course at Ontario Business College. I most heartily recommend it to all young ladies desiring a thorough business education. I am now book-keeper for Messrs. J. E. Walmsley & Co. of this city.

— — — IDA M. STOREY.

BELLEVILLE, July 9th, 1892.

Gentlemen,—I desire to express my high appreciation of the practical training I received at your College. Immediately after graduating I obtained through your influence the position of book-keeper in the office of the Belleville Gas Co.

J. A. PHILLIPS.

— — — TORONTO, Jan. 9th, 1890.

Gentlemen,—I am pleased to inform you that I am engaged as stenographer and type-writer with Mr. R. J. Fleming, Toronto. I have a little book-keeping to do, but nearly all my work is shorthand and type-writing.

ANNIE M. MORTON.

NOTE.—Mr. Fleming was Mayor of Toronto in 1892, and was re-elected for 1893.

— — — OTTAWA NORMAL SCHOOL, June 2nd, 1890.

Gentlemen,—I have recommended Mr. Wm. Simmons, of Hull, Que., to attend Ontario Business College; please send him circulars, etc. A graduate and friend of O. B. C.

— — — E. SRIGLEY.

CHARLOTTETOWN, P. E. Island, March 11th, 1890.

Gentlemen,—I enclose \$5.00, for which please send me four copies of "The Canadian Accountant" (wholesale rates.) I have been placed in charge of this branch of the firm of D. H. Smith & Co., Truro, N. S. I have been very successful since leaving the College in Nov., 1888.

A. FULTON.

— — — UNION BAPTIST SEMINARY. }
ST. MARTINS, N. B., May 12, 1890. }

Dear Sirs,—I am thinking of attending a business college, and one of your graduates, Mr. F. W. S. Colpitts, has advised me to attend your institution. Please send all necessary information.

H. M. STEEVES.

Mr. Steeves entered in June.

— — — NEW WESTMINSTER, British Columbia, Nov. 20th, 1889.

Gentlemen,—I have just recommended your College to three friends of mine in Nova Scotia, who asked my opinion of the various Colleges. *Although I attended another, yet from all accounts I believe yours to be the best.* Please send particulars regarding your text-books, I understand they are very complete, and will help me as an accountant.

L. J. COLE.

Mr. Cole sent for a copy each of "The Canadian Accountant" and "Johnson's Joint Stock Book-Keeping."

HUNTSVILLE, Ont., March 20th, 1890.

Gentlemen,—I have changed my place of business, and am now secretary and accountant for the Whaley Lumber Co., (Limited,) of Huntsville, and am getting an income equivalent to \$1,500 a year. You see I am still making advancement, and I attribute my success to the course of training obtained at Ontario Business College.

W. E. HUTCHESON.

Mr. Hutcheson sent us two students in July, 1890.

MONTREAL, March 25th, 1890.

Dear Sirs,—I know that you will be glad to hear that I have a good position in the office of the Grand Trunk Railway Company in Montreal.

H. A. BALKWILL.

SIMCOE, ONT., March 6th, 1890.

Gentlemen,—Mr. W. B. Browne and myself have bought a flour mill and grain business in Exeter, and I go there to manage the business. I have been Mr. Browne's book-keeper, as you know for the past five years. Since I graduated at the College I have sent you five students, and am still at it. I have two other young men about ready.

J. G. EMERY.

BUCKINGHAM, QUE., Feb. 5th, 1890.

Gentlemen,—I want to give my son Robert a course in a Business College, and from the high reputation which your Institution bears, I have decided to send him to your College, although so far away from home. You have had a great many young men from this section, and others are going up.

J. B. GORMAN.

PORT ARTHUR, Aug. 2nd, 1889.

Gentlemen,—I have had a varied experience since leaving the College. I followed railroading for a time, keeping books for the contractors, and superintending the work. I am at present Secretary and Treasurer for the Port Arthur Water, Light and Power Company. Please give me your opinion on the following points in the audit of the books of a municipality. (A number of questions affecting auditing and the duties of auditors are submitted in his letter.)

JAMES McTEIGUE.

Graduate of 1879.

CRYSTAL FALLS, MICH., Sept. 12, 1889. }
Office of PARKS & Co., Wholesale and Retail Hardware }
and Lumbermen's Supplies. }

Gentlemen,—I left my former situation in Escanaba, came here, and had no difficulty in securing a good situation in the office of the above firm at \$75.00 a month, and the expectation of an increase next summer, when my employers expect to start a bank, of which I am to be the manager. Please send a half dozen College circulars for distribution. I enclose a number of questions touching a partnership settlement, upon which I request your opinion.

JOHN MEWHINNEY.

ONTARIO BUSINESS COLLEGE.

Office of BEARDMORE & Co., 39 Front St. E., }
TORONTO, Aug. 6th, 1890. }

Having completed a course at the Ontario Business College, I take pleasure in testifying to the thoroughness of the instruction imparted. To ladies desiring a practical business education I cordially recommend the Institution. I am now assistant book-keeper with the above firm.

NETTIE DUNBAR,
Late of Napanee, Ont.

ALLISTON, Nov. 21st, 1889.

Dear Sirs,—Thanks to the training received at Ontario Business College, I am now in the employ of W. J. Fletcher, miller and lumber merchant, of this place. Kindly give me your advice regarding the enclosed statement of matters pertaining to a partnership settlement.

J. P. PALMER.

Office of W. C. MYERS & Co., }
THORNBURY, May 16th, 1890. }

Gentlemen,—The training I received from you has caused me to say many kind words of Ontario Business College. I trust the old O. B. C. still maintains the leading position.

W. C. MYERS.

CAMBRIDGEPORT, Mass., July 22nd, 1890.

Gentlemen,—Mr. C. G. Romans, late of Halifax, Nova Scotia, one of your recent graduates, is now in the employ of the New England News Company, of Boston. He speaks in high terms of the O. B. C., and of the kind and courteous attention received from principals and teachers.

A. B. TAIT.

BELLEVILLE, Ont., Dec. 9th, 1887.

Gentlemen,—I am applying for a situation as agent for an extensive lumber firm—McLaren & Edwards, of Ottawa. Should they write to you about me, please do all you can for me. It is five years this month since you recommended me to Flint & Holton, and I obtained the situation, which I have held ever since. The position I am looking for is similar, but more responsible and commands a higher salary.

M. J. KEARNEY.

Mr. Kearney obtained, and is now in the position he sought, and is now receiving a salary of \$2000 a year.

Office of the PEMBROKE, ONT., PLANING MILLS, }
January 4th, 1888. }

Dear Sirs,—Shortly after arriving home from College I secured employment in the office of Mr. S. Brownlee, and am now the accountant. Wishing you the compliments of the season, I am yours truly.

THOMAS A. LOW.

Office of HAMILTON AND TORONTO SEWER PIPE Co., (Limited.) }
 HAMILTON, Ont., June 22, 1893. }

Gentlemen,—I am glad to inform you that I was successful in securing the position of accountant in full charge with the above Company against many competitors. I like the situation, and am getting along well. I wish to thank you for the influence you used in my behalf.

W. H. JOHNSON.

OTTAWA, ONT., Feb. 10th, 1888.

Gentlemen,—I have to open a set of books under the following circumstances, and I would feel obliged if you will send me the entries. (Here follows the information, which is confidential, and the writer's own ideas) I was a pupil at your Institution in 1881, and remember you telling the boys if they ever got stuck to write you. I am in the employ of L. H. Hillman, Lumberman.

C. B. DOUGHERTY.

COBOURG, ONT., CAR WORKS OFFICE, }
 May 25th, 1888. }

Dear Sirs,—I have often thought of writing to you before, but have not taken the opportunity till now. I have secured a good situation in the Cobourg Car Works office, and I am getting along splendidly.

JOHN LANDER.

COBOURG, ONT., May 12th, 1888.

Dear Sirs,—I have a brother who is just fitted for the University, but whose writing is very poor. Knowing from the experience of three brothers, Joseph, James and George, who have been with you, that your system is very helpful, we are desirous that he should attend your Institution for writing and shorthand. Please advise us as to fees.

ANNIE HOLMES.

MIDDLE SACKVILLE, NEW BRUNSWICK, }
 June 4th, 1888. }

Gentlemen,—I have the opportunity of taking a business course, and it is left with myself to choose the College I shall attend. After a conversation I had with Mr. A. B. Tait, M. A., graduate of your Institution, and Commercial Master in the Sackville Academy, have about decided to go there myself. Another young man from here, Mr. Clifford White, is either going to your College or Poughkeepsie, N. Y. Please send circulars.

CLARENCE N. TINGLEY.

Mr. Tingley and Mr. White entered the O. B. C.

WELL PAID BOOK-KEEPERS, Etc.

Among the well paid book-keepers, travellers, business managers and accountants in Canada, the United States and the West Indies, we can point to the graduates of this Institution—men with incomes ranging from \$1000 to \$5000 a year. They began, of course, on a much lower scale. Among them are, John L. Kerr, Manager Globe Savings and Loan Co., Toronto; A. McKim, Manager of the Toronto Mail in Montreal; Geo. E. Reid, Cashier, the Sun Life Insurance Co., Toronto; J. A. McNeil, of the Geary St. City R. R. Co., San Francisco, California; W. Grills, Traveller with Dunnett, McPherson & Co., Furriers, Toronto; W. G. Brown, Glasgow and London Insurance Co., Toronto; A. A. Maybee, W. C. Vosburg Manufacturing Co., Chicago; J. H. Price, with Jas. H. Walker & Co., Chicago; Joseph Lemon, Manager Manitoba Cartage and Warehousing Co., Winnipeg; C. W. Hagerman, Manager Southern States Land and Timber Company, Pensacola, Florida; Geo. Bragg, Accountant and Secretary, Canada North West Coal and Lumber Syndicate, Mitford, Alberta, N. W. T.; S. Hunter, Manager Hudson Bay Company, Keewatin, Ont.; W. McDougal, F. C. A., Public Accountant and Auditor, Toronto; E. A. Grannum, of the firm of Grannum & Skeete, Public Accountants, Barbados, West Indies; F. J. Bird, Manager for Wm. D. Dutton & Co., 1115 Chestnut St., Philadelphia, Pa.; M. J. Kearney, with McLaren & Edwards, Lumbermen, Ottawa; C. W. Pearson, Manager for C. E. Drake, Grain Merchant, Rochester, N. Y.; G. H. Ferguson, Traveller for Albion Shoe Manufacturing Co., Albion, N. Y.; E. C. Gaynor, Assistant Superintendent for Hill & Greene, Shoe Manufacturers, Beverly and Athol Centre, Mass.; W. W. Brickman, Managing Accountant for G. Y. Smith & Co., Dry Goods, Fort Worth, Texas; Anson G. Brooks, Managing Accountant with D. McCarthy & Sons, Syracuse, N. Y.; W. E. Hutcherson, Secretary and Accountant, The Whaley Lumber Company, Huntsville, Ont.; W. J. Fair, District Agent North American

Well Paid Book-Keepers, Etc.

Life Insurance Co., Toronto, (head quarters at Kingston); Alf. E. Williams, Michigan Mutual Life Ins. Co., Detroit; Gordon Hill, with Grosvenor & Richards, Boston, Mass.; H. B. Fairman, with Barr & Creelman, Rochester N. Y.; F. J. O'Hara, Manager Satsuma Lumber Co., Satsuma, Florida; C. A. Beerbohm, Chief Accountant, Acheson, Topeka & Santa Fe R. R., La Junta, Colo.; S. W. Brooks, Great Northern R. R., Glasgow, Montana; J. L. Bayeur, Manager, Escambia Lumber Co., Florida; W. E. Ball, Sec. Treas. Adirondack and St. Lawrence Transit Line, Montreal.

—(o)—

Office of J. McLAREN & Co., Lumber Merchants, }
 VICTORIA DEPOT, WRIGHT, QUEBEC, Sept. 17th, 1887. }

Dear Sirs,—You will see by the above heading that I have changed my situation from being assistant book-keeper at Wakefield to that of head book-keeper at this office, thanks to the training received at your Institution.

JAS. B. McLAREN.

BELLEVILLE, Dec. 22nd, 1885.

Dear Sirs,—I have pleasure in stating that during the winter of 1875-6 I completed a course in your Institution and received my diploma. Since then I spent one year with the late firm of James Glass & Co., and have been upwards of nine years in my present situation as book-keeper for Messrs. Geo Ritchie & Co.

My brother also took a course last winter, graduated and is now my assistant.

Respectfully yours,

W. H. GORDON.

Managing Accountant, Geo. Ritchie & Co.

Office of WATERLOO MUTUAL FIRE INS. CO. }
 WATERLOO, ONT., June 20th, 1888. }

Gentlemen,—Immediately after my return from College I obtained the position of book-keeper in the office of Buckberrough & Bechtel, Waterloo, Ont. I am succeeding well with my work, and attribute my success to the thorough training I received at your College. I would recommend any girl obliged to earn her own living to take a course at Ontario Business College.

ELOINE BECHTEL.

Miss Bechtel writes again under date of May 14th, 1889: "I still have the situation I obtained when I left the College, and am now well versed in insurance matters."

Office of WALKER & Co's. Foundry, }
 BELLEVILLE, Feb. 3rd, 1887. }

Gentlemen,—It is a great pleasure to me to recommend Ontario Business College, and for the best of reasons. My son John graduated seven years ago, and at once, aided by your influence, he received an appointment in the Bank of Commerce in Belleville, and has been teller in the Woodstock Branch for the last three years, and was this year appointed one of the auditors of the town books.

I sent my second son Fred to you ; he graduated, and aided by your influence, he also received an appointment in the Bank of Commerce, and is now Ledger-Keeper in the Belleville Branch.

If I had half a dozen more sons, each one of them, no matter what his occupation was to be, should be sent to your Institution before commencing the battle of life. What has proved so advantageous to my sons would, I believe, be good for all young men, and at every opportunity I recommend them to take a course. The people of Belleville have a just pride in the success of Ontario Business College, and highly esteem its principals and teachers.

JAMES MACOUN.

407 Spear Block, Fourteenth Ave., }
 MINNEAPOLIS, Minn., April 25th, 1888. }

Gentlemen,—I graduated from your College in the spring of '80, after spending four months. You will remember me by referring to your books. The course has done a great deal for me. I have since held good positions and am now running a store of my own at above address with good success. I write to show you what the College has done for me. If I can be of any service to you I would gladly render it. I should like to hear from you.

C. W. MINNEILLY.

Office of WRIGHT & BOYLE, Wholesale Manufacturers of Doors, Blinds, Sashes, etc., and Lumber Merchants.

OSWEGO, N. Y., Feb. 7th, 1887.

Dear Sirs,—With the utmost pleasure I look back upon the four months of study and business training pursued at the Ontario Business College and with equal gratification when I know such to have been months of inestimable profit to myself. The business education I obtained at your school was thorough and practical throughout, and the proper understanding and use of Business Papers as taught by you I consider invaluable to any young man. With no previous experience in Double Entry Book-Keeping, my success since I left College has been highly satisfactory. I am at present keeping the books for a large wholesale and retail Sash, Door and Blind Manufactory in this city. The firm employ 100 men, and do a very extensive business. I cheerfully recommend the Ontario Business College to all desirous of obtaining a complete and serviceable commercial education. With my heartiest good wishes to yourselves and for the continued prosperity of your College.

C. A. STORRS, Jr.

Office of D. McCARTHY & SONS, Importers of Dry Goods, }
 SYRACUSE, N. Y., Feb. 5th, 1887. }

Dear Sirs,—The training received at your hands and College I consider a most complete and thorough education for business and mercantile life.

I am, and have for the past four years, been employed with Messrs. D. McCarthy & Sons, of this city, where I successfully occupied the position, first of Entry Clerk, and now of Book-keeper.

ANSON G. BROOKS.

Office of JAMES H. WALKER & Co., Dry Goods Merchants, }
 CHICAGO, Ill., Feb. 9th, 1887. }
 Branches :—New York ; Manchester, England ; Paris, France. }

Gentlemen,—Soon after graduating from your school, I accepted a position with Taylor, Kilpatrick & Co., of Cleveland, Ohio, with whom I was connected for over eight years, first as clerk, and afterwards as partner and financial manager of their branch store at Wellington, Ohio. I disposed of my interest there to accept a more lucrative position as buyer and manager of the Woollen Department for Jas. H. Walker & Co., of this city.

I attribute my success to the practical training I received from you, and would recommend a course at your College to any one requiring a thorough business education.

J. H. PRICE.

Office of J. AUSTIN SHAW, Nurseryman, }
 ROCHESTER, N. Y., Feb. 25th, 1887. }

Gentlemen,—Your favor received, and I am glad to add my hearty endorsement of your system of teaching, and its benefits. Since I had the pleasure of enjoying your tuition, I have held an important and remunerative position as book-keeper and correspondent with one of the leading Nursery firms of the country. To your careful and thorough instruction I owe much of my prosperity, and heartily wish you constantly increasing success.

J. C. SHAW.

SAN FRANCISCO, Cal., March 20th, 1887.

Gentlemen,—Would you kindly give me the Journal entries you would suggest for the following transactions, and oblige your former student,

J. A. MCNEIL, 231 Stevenson St.

Here follow two questions in book-keeping affecting mining stocks, and he adds as a

P. S.—I am doing very well out here, thanks to you and your Institution. Where I earned \$500 a year previous to my course at your College, I now have a salary of \$175 a month as accountant for the "Geary Street City Railroad Co."

J. A. MCNEIL.

CANANDAIGUA, N. Y., Feb. 20th, 1888.

Gentlemen,—My son, Leonard H., has just returned from pursuing a course at your College, and I wish to thank you for the attention you have given him. I feel gratified at the progress he has made in all the branches pertaining to a sound business education, and I heartily wish you success. Leonard H. is now in the office of the New York Central Railroad at Canandaigua.

T. C. PARKHURST.

WINNIPEG, Manitoba, Feb. 8th, 1887.

Gentlemen,—I beg to state that I value very highly the business training which I received at your College, and have no hesitation in recommending it in the highest terms to any person wishing to obtain a thorough business education. I may also state that after completing your commercial course I had no difficulty in passing the necessary examinations to entitle me to hold a position in the Civil Service.

AMOS HICKS, C. P. R. Mail Clerk.

BELLEVILLE, Jan. 22nd, 1886.

Gentlemen,—Being frequently asked by young men contemplating a business course, what I think of the O. B. College, I am gratified to be able to assert from experience (being a graduate of 1874) that the theories and practice there learned have been most successfully applied in different branches of commercial business, and conscientiously state my opinion that the system of book-keeping, as taught in your Institution, is more practical and thorough than that of any other institution of the kind in the Dominion, and also believe it to be universally adopted by business men. I trust your future career will be marked by the same degree of success as experienced in past years.

JAMES COULSON,
Book-keeper for J. W. Walker.

—
BAY CITY, MICHIGAN, Nov. 13th 1888.

Gentlemen,—Your favor of the 2nd is received with pleasure. Ever since I graduated at Ontario Business College, six years ago, I have been in the employ of Messrs. McDonald & Shearer, (proprietors of the Bay City Flouring Mills,) in the capacity of book-keeper, and am meeting with excellent success. For thoroughness I believe your Institution is unsurpassed. The course has proved a highly profitable investment to me. I am well and prosperous.

JOHN C. CAMERON.

—
BUFFALO, N. Y., March 21st, 1887.

Gentlemen,—I have pleasure in informing you that I have been book-keeper with the firm of A. Hart & Co., wholesale boots and shoes, Buffalo, N. Y., for the past two years. I have full charge of the office and have two assistants under me. I am able to fill the position with satisfaction to my employers, thanks to your training.

ADA M. LEAVENS.

We may add that Miss Leavens, who is not yet twenty years of age, has a salary of \$10.00 a week.

—
IRON RIVER, Michigan, May 22nd, 1889.

Gentlemen,—I am still keeping the books of this branch of the firm of Whitney Stinchfield & Co., of Detroit, Mich., with whom I obtained employment when I left College, and am doing fully three times better financially than I could have done without pursuing your course. I am pleased that I took your advice to "Go West."

JOHN I. SYMES,
Late of Kingsclear, York Co., New Brunswick.

—
BUCKINGHAM, Quebec, September 1st, 1889.

Gentlemen,—Last year I sent my son Albert to your College. I am so well satisfied, that on Monday next I shall send you another of my sons, accompanied by the son of a merchant here, Mr. O'Neil. About the time this boy is through I will have another to send, and when the third one is finished I shall send you the fourth one. You will be acquainted with my boys if not with myself. Albert spoke so highly of your College, that I think it the best to send them to, although so far from home. Albert is now one of the book-keepers in the head office of the North-West Lumbering Co. in Eau Claire, Wisconsin.

M. H. PALMER.

BRADFORD, Ont., Jan. 7th, 1888.

Gentlemen,—The gentleman with whom I am employed, Mr. Chas. Elliott, took a diploma at your College thirteen years ago. He is considered one of the best accountants north of Toronto. I sent you Mr. Wm. Stoddard last week. He had intended going to a Toronto College, but I changed his mind. Others are going down from here.

— N. MORRIS.

SACKVILLE, New Brunswick, Feb. 25th, 1889.

Gentlemen,—It is with pleasure I write to inform you that two more of our boys from these parts are going up to the College, Mr. Irving Mack, of Mill Village, N. S., who was at Mount Allison with me for two years, and Mr. Fred. Archibald, of Sackville. With kindest regards and hoping these young fellows will be as well pleased with the O. B. C. as I was, I am, etc.,

— CLARENCE H. TINGLEY.

Office of C. B. CLARKE, Cor. Pearl and Front Streets, }
GRAND RAPIDS, Mich., Jan. 20, 1889. }

Gentlemen,—I arrived here about two weeks ago, and after producing your letter of recommendation, got work at straightening up a set of badly kept books. I accomplished it satisfactorily and this led to my obtaining my present position with above firm, starting at \$550 a year. Thanks to the O. B. C. of Belleville for fitting me to fill it.

— J. F. QUACKENBUSH.

BURRITT'S RAPIDS, Ont., Nov. 26th, 1890.

Gentlemen,—I am still with T. A. Kidd of this place, in the capacity of book-keeper, operator, post-office clerk and general salesman. He does a large business here and has a branch at Oxford Mills. I keep the books after the manner of the 11th set in the "Canadian Accountant," and find no trouble in showing up the business of the year in a clear and business-like manner, which is due to the excellent training received at the Ontario Business College during the winter of 1884. I shall always feel grateful for your kind treatment, and look back to the period spent in the College as the happiest in my life.

— ALBERT LANGSTAFF.

— SIMCOE, Ont., Jan. 21st, 1889.

Gentlemen,—I was only home from College five days when I obtained a situation as book-keeper with Messrs. Hayes & Co., of this town. I value very highly the business training I received at your College, and recommend it in the highest terms.

— JAMES E. JOHNSON.

Office of L. A. Ross, }
CORNWALL, Ont., Jan. 9th, 1889. }

Gentlemen,—Immediately after my return from College I obtained a position in the above office. I succeeded so well that my father has decided to send my brother to your College; with him will be Mr. Wm. Leitch. They go at once.

— W. F. TURNER.

Office of CRANDALL & MCKILLIGAN, }
NORTH BLOOMFIELD, Nevada Co., California, Dec. 3rd, 1888. }

Gentlemen,—I am now with the above firm. Accept my congratulations on what I hear of the splendid success of the College.

— FRED BROWN.

ONTARIO BUSINESS COLLEGE.

Office of SWIFT & Co, Pork Packers, }
CHICAGO, Ill., Dec. 3rd, 1888. }

Gentlemen,—I resigned my position with the Napanee Paper Co. over a year ago to accept a better one with the above firm, where I have good prospects for the future, and which I owe to the training received at your institution. I am greatly pleased to hear of the continued success of the College.

A. N. SWETMAN.

Office of SCARFE & Co., Manufacturers of Varnishes and Japans, }
BRANTFORD, Ont., Nov. 19th, 1888. }

Dear Sirs,—I have met with good success since graduating, and would not change positions with any bank manager in this city. I shall never forget the valued training received under your supervision, and trust I shall be able in the future to reciprocate the kindness and courtesy extended to me when in Belleville. My brother, J. A., one of your graduates, is our traveller.

W. E. PHIN,

Partner in the above firm.

THE MANITOBA CARTAGE AND WAREHOUSING Co. (Limited,) }
WINNIPEG, Nov. 13th, 1888. }

Gentlemen,—You will see by the heading of this letter that I have been promoted to the position of general manager of this company, and I do not forget the credit due you for my success. It was a fortunate step for me when I determined to attend Ontario Business College. The thoroughness of your training is the key to the success of the College, and its graduates. Men of practical experience yourselves, you know just what your pupils will need in business. I have proved this to my profit.

JOS. LEMON.

Office of the GOWDY MANUF'G Co., }
GUELPH, Ont., Nov. 10th, 1888. }

Gentlemen,—I am glad to learn of the constant success of the College. Since graduating I have been in my father's office, and last November my father went out of business and I have taken his place. We continue the same line and employ between 30 and 40 men. It will give me great pleasure to forward your interests in any way I can.

JOSEPH GOWDY.

SUTTON WEST, York Co., Ont., Oct. 1, 1888.

Gentlemen,—On Wednesday I shall send my son Frank to the College. I am well pleased with the improvement made by Arthur while under your care. He has obtained a situation in McMichael, Hoskin & Ogden's office in Toronto. I am doing all I can to encourage parents to send their sons to your Institution (notwithstanding that we are in the same county as Toronto.) You may expect two more from here in the spring.

GEORGE CUTTLE.

BRAINARD, Minnesota, Sept. 2nd, 1888.

Gentlemen,—As a graduate of yours allow me to express my thanks for the great benefit I derived from a course at the Ontario Business College. I now only regret that I did not remain longer and take up shorthand and typewriting. I have secured a position in the office of the General Supply Store of the Northern Pacific Railway at this point, at a salary of fifty-five dollars a month to begin on.

ROBERT T. WEBSTER.

(Formerly of Cobourg, Ont.)

OSHAWA, Ont., Nov. 12th, 1889.

Dear Sirs,—My son Morely, is now, thanks to your training, in the office of Messrs. Stone & Wellington, Toronto. I shall gladly distribute the circulars sent me.

LEWIS LUKE.

SALT COATS, North West Territory, June 10th 1889.

Gentlemen,—I came on to the present terminus of the Manitoba and North-Western Railway, 255 miles west of Winnipeg, in my hunt for an opening after leaving College a few weeks ago; and, rather to my surprise, got a book-keeper's position in Salt Coats with the firm of Buchanan & Co. at a salary of \$50 a month to start with. Knowing you would be pleased to hear of my good fortune I have written.

ALLAN D. TRACY,

Late of Morrisburg, Ont.

LA JUNTA, Colo., Oct. 27th, 1889.

Gentlemen,—Since I graduated from the O. B. C. in October, 1884, I have found its training of daily value. I commenced work for the Atcheson, Topeka & Santa Fe R. R. at the head office of the Mechanical Department, and have been promoted twice. I now hold the position of head clerk of the Mechanical Department of the Western Division with head quarters at La Junta. Our division covers 500 miles, employing 500 men. The pay rolls, for which I am personally responsible, amount to over \$25,000 a month. I have also been appointed City Recorder of this place. The four months spent under your tuition have been of inestimable benefit in my business career.

C. A. BEERBOHM,

Late of Waterloo, Ont.

Western Agency HARPER & BROTHERS (New York) Educational Works. }
CHICAGO, Ill., Nov., 10, 1888. }

Gentlemen,—I am cashier and book-keeper for this department of Harper & Brothers, New York, and have one assistant. I am much pleased to hear of the great success of the College. I have a very pleasant remembrance of the time spent there and shall never regret it.

W. T. DIX.

NEW YORK, Oct. 17th, 1888.

Gentlemen,—Since you last heard from me I have obtained the position of book-keeper with Messrs. E. O. Thompson & Co., Clothiers, 245 Broadway, of this city, with branches at Boston and Philadelphia. I am in charge of the New York office. I am very much pleased with the success of the other Bermuda boys who have attended your Institution.

LEON H. CONYERS,

Late of Bermuda.

APPLICATIONS FOR GRADUATES.

—o—

Samples of Applications Received for Graduates.

Every demand of this kind is met promptly. From out of the large numbers in attendance, or who have graduated, we can place our hands upon the suitable one immediately.

From J. H. McNeish, Accountant for the D. S. McDonald Co., 131 Tremont St., Boston, Mass., (himself a graduate of O. B. C.): "Pick out one of your graduates, one who in your judgment is qualified to be my assistant in this office, and with good character and send him on at once."

From J. H. Robinson, President The Vermont Life Ins. Co., Burlington, Vt., (a former resident of Belleville): "I want a clever young fellow who has had the advantage of your training in book-keeping, shorthand and type-writing, to fill a position in our head office here."

From Hon. S. C. Wood, Manager Freehold Loan and Saving Co., Toronto, for an office man.

From A. Vandervoort, Deputy Registrar, Belleville, for a lady clerk.

Over the Telephone.

From R. Mathison, Superintendent of the Ontario Institution for the Deaf and Dumb, Belleville, for a stenographer and type-writer.

From The Ontario Wire Fencing Co., Picton, Ont., for a book-keeper and stenographer.

From W. W. Pope, Manager for John Bell, Q. C., Solicitor Grand Trunk Railway, for a stenographer and type-writer.

From R. J. Graham, Belleville, for a book-keeper.

From W. W. Chown & Co., Belleville, for an assistant book-keeper and stenographer.

From H. Fowell, Belleville, for a stenographer and book-keeper.

From Demill Ladies' College, Oshawa: "We wish to secure one of your graduates to take charge of the Commercial Dep't of this Institution."

From Office Specialty Manufacturing Co., Toronto: "We propose taking into our Montreal office one of your graduates, as soon as we shall hear from you regarding his ability, character and habits."

From Elias Rogers & Co., Toronto: "Can you recommend a good man as Commercial Master for Pickering College?"

From Vice-President J. L. Biggar, Central Ontario R. R., Trenton: "Please choose one of your graduates for a position in the office here, and send him up at once."

From Kerr Bros., Farrow Point, Ont., for a manager for branch store, and a lady for office.

From President Maclaren, Central Ontario R. R., Ottawa : I want a shorthand writer for my office in Ottawa, and also a smart young man for C. O. R. R. office in Trenton.

From Wilson & Taylor, Evanston, Illinois, per Mr. Jacob Wilson, Belleville : We wish you to furnish from among your best graduates, a man competent to take charge of our office.

From Sackville Academy, New Brunswick : As successor to Mr. W. J. Osborne, who has given eminent satisfaction, we wish you to recommend another of your graduates for our commercial work.

From the G. & J. Brown, Manuf'g Co., Belleville : Our office manager is leaving, and we want one of your men to succeed him.

From C. M. Babcock, Brockville, Ont. : Mr. J. H. McNish one of your graduates, who has been my book-keeper for the last six years, is leaving, and I wish you to recommend me another of your men, having the qualifications necessary.

From McArthur, Stevenson & McIver, Kamloops, British Columbia. (See page 23.)

From the Hamilton Business College : Can you put me in communication with an energetic, pushing young man (a graduate of your College, of course.) I would like him to be a good teacher of penmanship and shorthand. I shall have perfect confidence in any one that you may recommend.

From John H. Price (graduate of 1880), Nebraska City, Neb. : Have you a graduate you can recommend who would be capable of teaching the commercial branches in an academy here? Book-keeping, Penmanship and Commercial Arithmetic are the subjects he would be expected to teach. Please put him in communication with Rev. F. Carey, Principal; salary to start on would be \$50.00 a month. I remember with pleasure the time I spent at Ontario Business College. I am now in business for myself here.

From Belleville Gas Company : We want you to recommend an Assistant Book-keeper to Mr. S. R. Earle, our Secretary and Accountant, who is one of your graduates.

From P. M. Church & Co., (per Frank S. Carleton, graduate of 1882), Sault St. Marie, Michigan : We are looking for a book-keeper, and thinking you would probably have a deserving young man who would suit us, we write you. Our requirements are strict, but we are willing to pay a good salary and give permanent employment. The writer is a graduate of your College of 1882. and holds a good opinion of your Institution.

From S. Hunter (graduate of 1884), manager Hudson Bay Company, Keewatin, Ont. : I have a vacancy in the store here and take the liberty of requesting you to place me in correspondence with a likely fellow. The salary to commence with will be \$40 a month. As to myself, I have signed with the Hudson Bay Company for two years longer at close on to \$1,200 per year. I keep the books and manage this branch, and thanks to the thoroughness of the training received at the O. B. C., have been successful.

From Haines & Lockett, Belleville : We want a young man for clerk. Can you recommend us one as good as the three we have now, whom we obtained from the College.

From D. G. McBean, Lancaster, Ont. : Have you any thorough, competent Book-keepers that you can recommend, honest, quick at figures and willing to be generally useful?

From the Ashley Carriage Company, Belleville : There will be a vacancy in our office shortly, please recommend us a good man to fill it.

From Messrs. Eccles & Adams, Sault Ste Marie, Mich.: We ask that you will please place us in communication with a good man who has had the advantages of a course of training under you.

From Brignall & Thompson, Belleville: Can you recommend us a young lady as Assistant Book-keeper to Miss McInnes, who came from the College?

From C. M. Stork, Manager Canadian Bank of Commerce, Belleville: We want one or two young men in the bank just now, look around among the students and pick out a couple whom you think would suit and have them make application.

From the Downey Company, Belleville: We need a smart young fellow who understands Book-keeping and has a knowledge of shorthand, please recommend us a suitable man.

From B. D. Steacy, Hardware Merchant, Brockville: Please give me the address of a first-class Double Entry Book-keeper, your recommendation is enough. Ever since starting business I have had one of your graduates, who has given me satisfaction.

From Stanstead College, Stanstead, Quebec: We require a first-class man to take charge of our commercial work, and doubtless one can be found among your graduates.

From Rev. B. Franklyn, Lansdowne College, Portage La Prairie, Manitoba:— We shall need, beginning in September next, a Principal for the Commercial Department of Lansdowne College. Can you send us a smart young man of good character competent to teach penmanship, book-keeping and Junior English? If you can put your hand on him let him apply at once.

From National Business College, Ottawa, Ont.: Have you any graduates who have been teachers, that you could recommend to us for a teacher?

From B. Morton, Manager Real Estate Loan Company, Toronto. I purpose to bring Mr. F. E. Outerbridge, of Bermuda, into our office as Accountant; please write an official letter of recommendation to the Company.

From Walter Greaves, Post-Master General's Office, Ottawa: Will you kindly inform me whether you have in the College a good shorthand and longhand writer anxious for a situation in the Civil Service. If so please ask him to send me samples of his shorthand and longhand, and state how many words per minute he can write in shorthand. He need not write very rapidly, but he must be intelligent.

From J. R. Riddell—Assistant Superintendent G. T. R., Belleville, for a Short-hander.

From R. C. Percival, Merrickville: We are in need of a smart young man in our foundry for general shipping and office work. Send me one with your personal recommendation.

From Chase Bros., Colborne, Ont.: We need a book-keeper who is a good correspondent. Can you select one for us?

From E. D. Tillson, Tilsonburg: I want you to recommend me a book-keeper. I want a first-class man of experience, competent to take charge of a large office when my head man is absent. I am running four large mills and a banking business. I shall be greatly obliged if you will secure a suitable man for me.

From G. F. C. Eyre, Manufacturing Co., Lyn, Ont.: We are desirous of employing a young man, who must understand book-keeping, shorthand and type-writing. If you can recommend a man please write us.

LETTERS INTRODUCING NEW STUDENTS.

SUMMERSIDE, Prince Edward Island, Jan. 2, 1893.

Gentlemen,—This letter will introduce to you my cousin Mr. Fred Lefurgey, and Mr. S. W. Clarke, son of our book-keeper, who go to your city to take a course at O. B. C.

Both these young men have had inducements offered them to attend other colleges, but with the strong recommendation of Mr. W. P. Rogers and myself of your institution, they have decided to take the course with you.

J. E. LEFURGEY,
Graduate of 1891.

QUYON, Que., Jan., 9, 1893.

Gentlemen,—This letter will introduce to you Richard and Hilliard Walsh, and Harry Mohr, who take your course at my recommendation. Anything you can do for them will be looked upon as done to myself,

H. S. DOWD,
Graduate of '86.

Mr. Dowd is now the principal merchant in Quyon. He has sent up his own clerks to the College, and several others prior to those mentioned above.

MILFORD, Prince Edward County, Ont., Jan. 10, 1893.

Gentlemen,—This will introduce to you my brother Norman McKibbon, and Messrs. Ackerman and Williamson, who have consulted me as to which College they should attend. On my recommendation they go to O. B. C. They are personal friends of mine, and I shall appreciate kindness and attention shown them.

MANLY E. MCKIBBON.

AULTSVILLE, Jan. 6, 1893.

Gentlemen,—The bearer of this, Mr. John Loucks, has been a pupil of mine, and it affords me pleasure to introduce him to you. You have had from my school recently Messrs. Anderson and Summers, and I hope you will continue to draw other young men from Aultsville public school.

REUBEN A. BAKER,
Principal Aultsville Public School.

Office of THE DOMINION LINE OF ROYAL MAIL STEAMSHIPS, }
MONTREAL, Sept. 26th, 1892. }

Gentlemen,—This will introduce to you my cousin Mr. D. Hickey, who intends taking a course at your College. I am sure he will be satisfied if he receives the same treatment as I did. I have been very successful since leaving College. I had an offer of two positions, one in the Molson's Bank, the other in the office of the Dominion Steamship Co., Montreal. I took the latter. The training I received from you has been a great help to me.

J. ALEX. HICKEY.

Letters Introducing New Students.

OSHAWA, Jan. 21, 1893.

Gentlemen,—I have the pleasure to introduce to you Mr. Neil McDiarmid, of Cayuga, who left home to attend another College, but has been persuaded by me to go to the "Ontario." I keep up my interest in the old reliable O. B. C., and recommend it to any one who mentions a business course. Geo. Farewell from Oshawa is with you now. Please give him my kind regards.

EDGAR G. LUKE.

CORNWALL, Nov. 26, 1892.

Gentlemen,—The bearer, Mr. Martin Blanchard, has decided to take a course at your College. He had contemplated another college, but when shown the great superiority of the "Ontario" over all similar institutions, he very wisely concluded to go where he will get the greatest benefit.

W. S. HUGHES,
(graduate of 1887.)

Office of UNION FURNITURE & WAREHOUSE CO., }
BASS RIVER, Nova Scotia, Jan'y 3, 1893. }

Gentlemen,—I desire to introduce to you Mr. Fenwick A. Fulton, who is leaving here to-day to take a course at your College. Any attention that you may show him will be greatly appreciated by your old student

A. E. McLAUGHLIN.

Office of STEEVES & SCOTT, }
MONCTON, N. B., Dec. 28, 1891. }

Gentlemen,—This will introduce to you my brother J. F. Steeves, who leaves to-night to attend your valuable institution. I consider the time spent at the O. B. C. the most profitable of my life, and to the training received there I owe my success.

H. M. STEEVES.

Office of JAMES H. DUNLOP, Wholesale Grocer, }
MONCTON, N. B., Nov. 28, 1892. }

Gentlemen,—This will introduce to you my brother G. A. Steeves and cousin G. Steeves, who leave to-night to take a course at the O. B. C. I am well satisfied with the time I spent with you; as the result I am now in the above office.

J. F. STEEVES.

The interesting point will be observed in connection with the two previous letters, that H. M. Steeves introduces J. F. in 1891, and the latter introduces another brother and a cousin in 1892.

HAWKSTONE, Dec. 5, 1892.

Gentlemen,—It affords me much pleasure to introduce to you Chas. Cummings and Wm. Leigh, two students of mine in the public school. I have assured them that the course will prove satisfactory. Your reputation is a guarantee of that.

R. W. METCALF,
P. S. Teacher.

Letters Introducing New Students.

CANADIAN BANK OF COMMERCE, }
 BELLEVILLE, Jan. 7, 1892. }

Gentlemen,—This will introduce to you Mr. A. J. Thompson of Thurlow, who is desirous of placing one of his sons in a Business College, and I have advised him to send him to you.

C. M. STORK,
 Manager.

SOUTH RICHMOND, N. B., Dec. 1, 1892.

Gentlemen,—This will introduce to you Thomas and George Kennedy, my two sons, who proceed to your College to-day. Kindly choose a good boarding house for them. Any attention shown them will be gratefully remembered by their parents.

SAMUEL KENNEDY, ®

CALABOGIE, Ont., Nov. 11, 1891.

Gentlemen,—This letter will be handed to you by my brother W. H. Joyce, who intends entering the College. He is the fourth member of our family that you have had. I am now manager of the store of Carswell, Thistle & McKay, Lumber Merchants of this place, at a good salary. The firm's book-keeper and manager of the lumber yard is also one of your graduates. I am constantly recommending your Institution to young men.

A. JOYCE.

PORT ARTHUR, Ont., Jan. 4, 1892.

Gentlemen,—This will introduce to you Mr. W. C. Dobie, a friend of mine, and any kindness you can extend to him will be appreciated. I have the honor to hold a diploma from Ontario Business College, taken many years ago.

M. N. GARLAND.

Office of W. J. FLETCHER, Miller, }
 ALLISTON, Ont., Sept. 8, 1891. }

Gentlemen,—This will be handed to you by Mr. C. Kinler, who purposes taking a course at your college. I have recommended him strongly to do so, as the knowledge I received has been of very great value to me.

W. J. FLETCHER.

MONCTON, N. B., July 22, 1891.

Gentlemen,—This will introduce to you Mr. Wm. Forbes, a personal friend of mine, who leaves to-morrow to take a course at Ontario Business College. I am still in the office of Mr. E. C. Cole. I sent Mr. W. Ramsay and Mr. G. Seamans to you last year.

F. W. S. COLPITTS.

Letters Introducing New Students.

BROCKVILLE, Ont., June 15, 1893.

Gentlemen,—I have recommended Mr. Gordon Broder, of Winchester, who applied to me for information regarding business colleges, to take a course at the Ontario Business College. Please send him circular at once.

THOMAS SHORE.

Mr. Broder entered June 20th.

It is interesting to note in connection with above, that Mr. Shore came to us from Ottawa in 1890. Immediately after graduating we placed him as book-keeper with Mr. C. M. Babcock, Dry Goods Merchant, Brockville, where he is now.

Office of W. W. THOMAS & Co., }
COATICOOK, Que., June 19, 1893. }

Gentlemen,—The bearer of this letter, my son, L. M. Thomas, leaves to-day to take a course at your College. Kindly see him comfortably placed in a good boarding house. I wish him to attend faithfully to his studies and also attend Church and Sunday School regularly. Kindly report occasionally regarding his progress.

W. W. THOMAS.

ST. STEPHEN, N. B., Sept. 22, 1891.

Gentlemen,—This will be an introduction to my cousin Everett A. Murchie, St. Stephen, N. B., and Alfred Tracy, Stacyville, Maine. I have much pleasure in recommending them to the old O. B. C.

FRED E. MURCHIE.

Office of ALEX. L. WRIGHT & Co., Manufacturers of Lumber, }
SALISBURY, N. B., Jan. 20, 1892. }

Gentlemen,—My son W. R. Wright, leaves Moncton to-morrow evening for your College. Any attention will be appreciated. I commit him to your charge with perfect confidence.

ALEXANDER L. WRIGHT.

GREAT VILLAGE, N. S., Feb. 8, 1892.

Gentlemen,—My son Ernest G. Spencer, accompanied by Mr. T. Corbett and L. S. Hill, will leave here Wednesday next to take a course at the O. B. C., and I hope they will be diligent and faithful.

L. A. SPENCER.

PORT ARTHUR, Nov. 23, 1891.

Gentlemen,—This will introduce to you Mr. Wm. Evans, who at my recommendation leaves here to take your course. Any assistance you may render him will be considered a favor. I have a good position in the Ontario Bank here.

WM. J. RAPSEY.

Letters Introducing New Students.

BELLORAM, Fortune Bay, Newfoundland, July 8, 1892.

Gentlemen,—I am now ready, waiting the first opportunity of leaving here for Ontario Business College. I expect to enter three. Kindly look out for suitable rooms for us. If I come by steamer to Montreal I shall apprise you by telegram of our arrival there.

L. ROBERTS.

Noticing Mr. Roberts' arrival, the *Belleville Daily Ontario*, had the following, August 3, 1892 :

Arrivals from Newfoundland.

“Six natives of Newfoundland were added to the population of the city last week. Mr. L. Roberts, from that far off colony, arrived with his family on Thursday last, after nine days' travelling. Mr. Roberts was a teacher in Newfoundland, but desiring to improve his own and his children's prospects has come here to secure the advantages afforded by Ontario Business College, attracted hither by its high reputation. Mr. Roberts himself, and a son and daughter have entered the College.”

FREDERICTON, N. B., Sept. 24, 1891.

Gentlemen,—This will be handed to you by Mr. Tyler Coburn, who goes to your city to attend the O. B. C. I have advised him to board where I did. I bespeak for him the same kind attention shown me last year. I know he will uphold the character of the Maritime Province boys.

GEO. E. KYLE.

ARDEN, Ont., Jan'y 6, 1892.

Gentlemen,—I have recommended the bearer, Mr. Sheridan, to attend your College, as I know it is the best in the country. He is the fifth student I have sent you since I graduated.

R. RICHARDS.

NORTH LANCASTER, Ont., Nov. 3, 1891.

Gentlemen,—This will introduce to you Mr. Arch. Kennedy, who purposes taking the course at Ontario Business College at my recommendation. Any attention shown him will confer on me a personal favor.

A. J. MACDONALD,
Graduate of 1890

Office of MCMMASTER & Co., 4 to 12 Front St. West, }
TORONTO, Jan. 4, 1892. }

Gentlemen,—I am pleased to inform you that Mr. J. E. Hales is now on his way from Wolfville, Nova Scotia, (my old home,) and will enter the College this week.

I am glad Nova Scotia is furnishing so many students, and if through my influence the number can be increased I shall be pleased. Best wishes.

W. B. BISHOP.

Letters Introducing New Students.

Office of the Allan Grove Cheese Combination, }
LANCASTER, Ont., Jan. 4, 1892. }

Gentlemen,—I beg hereby to introduce to you Mr. Wm. Craig, who is about to take a course at your College at my recommendation.

DAN. P. J. TOBIN.

HALIFAX, Nova Scotia, Feb. 1, 1892.

Gentlemen,—This will introduce to you Mr. Morley C. Davidson, a young man of excellent character, and worthy of your confidence.

J. H. TOOLE,
Methodist Minister.

WOODLAND PARK, Chicago, Ill., December 9, 1891.

Gentlemen,—This will introduce to you Mr. Ellsworth Lloyd. At my recommendation he goes to Belleville to take the course at your College. All I ask for him is the same kind attention you gave your old pupil.

WM. FORSTER.

SUMMERSIDE, Prince Edward Island, June 4, 1891.

Gentlemen,—This letter will introduce to you Mr. J. E. Lefurgey (son of the late Hon. John Lefurgey,) who intends taking a course at the College. I hope you will make him feel at home in Belleville, and give him as good a business training as you gave me.

W. P. ROGERS.

GANANOQUE, Ont., Jan. 13th, 1890.

Gentlemen,—Mr. Wilfred Bullock has decided to attend your College, and I cheerfully recommend him to you. Any attention shown him will oblige your old student.

L. A. OSTERHOUT,
Student of 1870.

MONCTON, New Brunswick, Dec. 23rd, 1890.

Gentlemen,—This will introduce to you Mr. W. A. Bateman, who is leaving to take a course at your excellent institution. I shall be grateful for any attention you may show him.

A. COLLIN GIFFORD,
Student of 1889.

CARP, Ont., Dec. 12th, 1890.

Gentlemen,—This will introduce to you Mr. G. Rowland Kemp, who wishes to prosecute his studies in your College. He was a pupil of mine when I was principal of the Stittsville Public School, and is a young man of unblemished character and studious habits. He will do credit to Ontario Business College.

JOHN ARGUE,
Student of 1890.

Letters Introducing New Students.

BALTIMORE, Ont., April 6th, 1891.

Gentlemen,—I sent you my son George three years ago this month ; I now send Charles, and have another boy that will be going in about two years.

GEORGE BROWN.

Office of Town Clerk and Treasurer, }
 SPRING HILL, N. S., Jan. 13th, 1891. }

Gentlemen,—This will introduce to you the bearer, Mr. Walter R. Anderson, son of Mr. John Anderson, Post Master of this town, a young man worthy of your confidence.

DANIEL McLEOD,
 Town Clerk.

STIRLING, Ont., Jan. 1st. 1891.

Gentlemen.—I have great pleasure in introducing to you Mr. Wm. Tullock, who wishes to take a course in your College, by my recommendation. I am now traveller for The Albion Shoe Manufacturing Co., Albion, N. Y., and am getting a large salary. I owe my success to the course I took at the O. B. C. several years ago. I am at present spending the Christmas holidays at my old home.

G. H. FERGUSON.

AU SABLE, Mich., Nov. 29th, 1890.

Gentlemen,—My son, Bert Hutton, will start for your College from Au Sable, Michigan, on Monday, Dec. 2nd. I hope that you will take good care of him. Please report to me regarding his progress.

ALBERT HUTTON.

SUMMERSIDE, P. E. I., Nov. 14th, 1890.

Gentlemen,—This will introduce to you my friend, Mr. Wm. P. Rogers, a Summerside boy, who has decided to take a course at the O. B. C. I hope his stay in Belleville will be as pleasant and profitable as mine was. Kind regards.

FRED GREEN.

LAWRENCETOWN, Nova Scotia, Nov. 12th, 1890.

Gentlemen,—I have pleasure in introducing to you Messrs. Elvin and Edwin Schaffner, most worthy young men, who proceed to your institution, and I commend them to your kind consideration.

J. T. EATON,
 Pastor Lawrencetown Baptist Church.

NOXON BROS., Manufacturing Co., (Limited.) }
 INGERSOLL, Ont., Sept. 29th, 1890. }

Gentlemen,—My son and Mr. J. Johnson will proceed to your College on October 1st. With colleges so much nearer it may seem extravagant to go so much further, but our son's choice of Ontario Business College, Belleville, meets with our approbation, as we believe that yours is the best. We shall be pleased to hear from you at any time.

D. NOXON.

Letters Introducing New Students.

BEAVERTON, Ont., Oct. 29, 1890.

Gentlemen.—I desire to introduce to you Mr. W. McHattie and Mr. A. J. Mc Millan, who will enter your College to take a course. My son John, who was with you last winter, is doing well in Detroit, Mich. Mr. McHattie's father and myself, Mr. Johnson will remember, were wheelmen on the steamer "City of London" when he was purser. You have had a good many young men from here, and more are going down.

R. H. GILBERTSON.

PORTAGE DU FORT, Que., Sept. 18, 1890.

Gentlemen,—This day two young men, Messrs. J. W. Stewart and A. M. Beckett, leave for the College on my advice. I have no doubt that you will take as much interest in them as you did in me, for which I again thank you.

JOHN E. ROSS,
(With Reid Bros.)

RICHIBUCTO, N. B., May 15th, 1890.

Gentlemen,—This will introduce to you Mr. Wm. Forbes, whose father and mother are respected members of the Methodist Church here. He is a young man of excellent character and I hope his career at the College will be successful in all respects.

J. SELLER,
Methodist Minister.

HUNTSVILLE, Muskoka, Ont., July 9th, 1890.

Dear Sirs,—Mr. Herbert F. Whaley leaves here in the morning to take a course at the Ontario. He goes at my recommendation to the best Commercial College in Canada. He has friends living in Toronto who would be pleased to have him in that city; but he takes the longer journey to get to the best. I have persuaded another young man to go. He will leave about the first of August.

W. E. HUTCHESON,
Graduate of 1884.

PORT PERRY, Ont., Dec. 31st, 1889.

Gentlemen,—This will introduce to you Messrs. Pearson, Dobson and Tennyson, three young men who have consulted me as to which College they should attend to obtain a business education. On my recommendation they go to Ontario Business College, Belleville. They are personal friends and I shall appreciate kindness and attention shown them.

Your old pupil,
E. D. HALLIDAY.

MONCTON, N. B., April 2nd, 1890.

Gentlemen,—This will be handed to you by my son George. I have heard so much about the benefits derived by students at your College that I feel safe in placing him in your hands. He requires to be well grounded in spelling and writing, as he neglected his studies when at school.

W. J. CROASDALE.

Letters Introducing New Students.

— SIMCOE, Ont., Feb. 19th, 1890.

Dear Sirs,—This will introduce to you Messrs. Ford and Carter, who go to Belleville for the purpose of attending your College. They are residents of Simcoe and go to you by my recommendation.

— J. G. EMERY,
Graduate of 1885.

HIGH SCHOOL, NORWOOD, Dec. 21st, 1889.

Dear Sirs,—The bearer of this note is Hugh McMaster, a pupil of the High School, whom I have recommended to go to Ontario Business College, Belleville, for his commercial course. Your Institution is very popular here; three of my former students are with you now.

— JOHN DAVIDSON,
Head Master, High School.

L'AMABLE, January 1st, 1890.

Gentlemen,—This will be handed to you by my son, H. M. Spurr, who desires to go through a course of study at your College. This is the second son I have sent you. I understand that brothers following each other are entitled to a reduction of \$5.00 on the scholarship.

— B. SPURR.

SACKVILLE, New Brunswick, May 28th, 1890.

Gentlemen,—The bearer, Morley Sellar, has been a student of Mount Allison Academy, and has been studying French, Arithmetic and English; also Book-keeping from "The Canadian Accountant." He is faithful and diligent, and I confidently recommend him to the authorities of Ontario Business College.

— T. T. DAVIS, A. B.

RAWDON, Que., Nov. 14th, 1889.

Gentlemen,—I send my son, Thaddeus W. Way, to take a course at Ontario Business College. I have selected your College because it has been recommended to me by several young men who have been there. Any kindness shown him will be gratefully remembered by his parents.

— SAMUEL WAY.

PEMBROKE, Oct. 7th, 1889.

Gentlemen,—The bearer, A. Gordon, jr., is a brother of mine and is going to take a business course at your College. The fact that he is going to take a course speaks better for the O. B. C. than anything I could say.

— ROBT. W. GORDON,
Graduate of '88.

BRIGHTON, Nov. 19th, 1889.

Gentlemen,—I desire by this to introduce to you, my son, Ira B. Solomon, who will take a thorough business course.

From a careful perusal of your circular, as well as what I have heard from those who have graduated at Ontario Business College, I am convinced that my son can obtain a business education at your Institution unequalled by any other Institution in the country.

J. E. SOLOMON.

Letters Introducing New Students.

PHILADELPHIA. Pa., July 7, 1893.

Gentlemen,—I have secured leave of absence from British Guiana Civil Service and am on my way to the World's Fair at Chicago. I purpose returning to College to take up the Special Penmanship Course and Shorthand and Type-Writing. Hoping you are well.

Yours sincerely,

CHARLES CHAPMAN.

Mr. Chapman came to the College from British Guiana (Demerara, South America,) in 1889 and pursued the Business Course, since that time he has held a position in the Civil Service of that colony. We have now the pleasure of receiving him again to pursue the other courses.

Office of THE METALLIC ROOFING CO., of Canada, }
82½ Yonge St., TORONTO, Dec 3rd, 1888. }

Gentlemen,—My brother William will leave for your College at 8:20 to-morrow morning. You will please place him in a good boarding house under your immediate supervision, and send me a monthly report of his progress.

J. O. THORN.

LAMBTON, Ont., Jan. 15th, 1889.

Gentlemen,—Two old pupils of mine, Messrs. Lander and Brooking, have gone to your College. Both have attended the High School, and from what I know of them I can say they will be no mean addition to your noted Institution. From the way in which all of my boys who have attended your Institution during the last eight years, have spoken of the kind interest you take in your pupils, I recommend all from here, that I have any influence over, to attend your College.

JOHN W. THOMPSON, Teacher.

HIGH SCHOOL, ALMONTE, April 17th, 1888.

Gentlemen,—The bearer, Mr. S. J. Snedden, is an old High School pupil who has finished his apprenticeship as a dry goods clerk and wishes to take a course in a commercial college. On my recommendation he goes to you. You had Banning and Drummond from here lately.

With best wishes for your success,

P. C. MCGREGOR, B. A.,
Head Master, Almonte High School.

PRESS NOTICES.

The Toronto Globe : "The old established Ontario Business College, Belleville, is highly honored in the election of one of its principals, Mr. J. W. Johnson, F. C. A., to the position of First Vice-President of the Institute of Chartered Accountants of Ontario. The College has a reputation even wider than this continent. Many of Toronto's most efficient book-keepers and accountants were trained at this famous institution, and its graduates are to be found at the top, or on the way there, throughout the mercantile communities of this continent and the West Indies. Ontario Business College has taken its place among the institutions that justify their existence by the excellence of their work. The College text books, "The Canadian Accountant," and "Johnson's Joint Stock Book-Keeping," are standard works."

From *Progress*, of St. John, New Brunswick : "Ontario Business College, Belleville, Ont., is a popular institution in the Maritime Provinces; within the past year over 40 students were in attendance from Nova Scotia, New Brunswick and Prince Edward Island."

The Educational Review, St. John, New Brunswick : "The Ontario Business College, Belleville, Ont., is an institution largely patronized by young men from all the Maritime Provinces. Those desiring to attend a high grade business college should send to Messrs. Robinson & Johnson, Belleville, Ont., for the college circular. The Ontario Business College stands in the front rank of such institutions."

The Educational Weekly, Toronto : "The Ontario Business College, of Belleville, is an institution which, to our personal knowledge, is doing excellent work in preparing young men for business, and fitting them to act as accountants."

The Toronto Mail : A correspondent has the following question in the *Mail* of Saturday : "Is there a Business College in Central Ontario that you can honestly recommend? If so, please name it." The *Mail* replies : "The Ontario Business College, Belleville, ranks high among such institutions. We can recommend it."

The Belleville Intelligencer, in concluding a column article describing the College in session, says : "The above is but a sketch of what we witnessed. We came away more than ever convinced of the value to Canada of this Institution, which has long been the leading Business College in the Dominion, and is equal to the best in the United States, and the Principals of which have done so much for business education, both by their teaching and by their well known works on book-keeping and penmanship. It is the thoroughness of the work done, the absence of all humbug and deception, and the great success of the young men and women trained in it, many of whom we see in our own city, filling the best positions, that attract to it so many students. From our intimate knowledge of the Principals we know that nothing will be left undone to maintain the position which merit and ability have secured for Ontario Business College."

The Ottawa Citizen, in reviewing the Canadian Accountant, says : "It is the most elaborate and reliable, the most concise and practical work on the subject upon which it treats; while the high reputation of the Ontario Business College, which publishes it, is known in all parts of Canada, indeed throughout this Continent and the West Indies."

The Kingston Whig : "We know the value of Ontario Business College, know that young men in our service have received a splendid business training in it, and we therefore commend it. More can be learned in it in four months from practical, competent men, than in the service of some men in as many years."

THE O. B. C. TEXT BOOKS.

NO. 1.

"THE CANADIAN ACCOUNTANT,"

BY THE PRINCIPALS OF ONTARIO BUSINESS COLLEGE.

BELLEVILLE, Ont.,

Canada.

Practical Accountants of wide Experience, both Canadian and American.

NINTH EDITION,

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"The Accountant" is the Standard Book-keeping for
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- of **Correspondence**, embracing Composition and Punctuation.
- of **Commercial Law**, by W. N. Ponton, M. A., Barrister, Lecturer at Ontario Business College.
- of **Commercial Arithmetic**, embracing every practical subject used in the counting house, and many methods of measuring in connection with various trades.
- of **Practical Office Work**, so comprehensively that it has become the *vademecum*, and book of reference of the accountant and business man.

The orders for "The Accountant" on the files of our office, varying from single copies received from book-keepers and business men, to those of from ten to one hundred copies received from wholesale stationers, schools and colleges, would form an interesting study in geography, as they cover every section of Canada, the United States, Newfoundland, and the West Indies, and come even from Great Britain and Ireland. It is the most widely circulated work on book-keeping published in the English language.

Such a demand for the work proves its popularity and its standard of excellence. The secret of the success of "The Canadian Accountant," is the same as the cause of the success of Ontario Business College—it was written, as the College is conducted, by practical accountants and business men of large experience, who possess the faculty of imparting their knowledge to others, in the class room and through their text-books.

At pages 31 & 32 of this circular (to which please refer,) several specimen letters regarding the merits of the book will be found, and below we give brief quotations from others :

From W. Drysdale & Co., wholesale & retail stationers, Montreal, when ordering a large number of copies recently for colleges and schools, says, "We find a steady sale for this valuable book."

From T. N. Hibben & Co., wholesale & retail stationers, Victoria, British Columbia : "We have the pleasure to inform you that "The Canadian Accountant" has been placed on the list of authorized text-books of the Education Department of British Columbia."

Principal Dickson, Upper Canada College, Toronto : "Irrespective of one's leanings to Canadian authorship, 'The Accountant' is the best."

Mr. Wm. P. Frith, Principal Pickering College, Pickering, Ont., who previous to this year had used an American work : "I like your text-book very much ; it is the best I have seen."

Rev. J. H. Roy, Principal St. Charles Borromeo Seminary, Sherbrooke, Que. : "No other Book-keeping text-book but yours will be used by our pupils in future,"

The Hon G. W. Ross, Minister of Education for Ontario : "The course in book-keeping required for High Schools is very limited compared with that laid down in your excellent book 'The Canadian Accountant.'"

From M. Crowley & Co., chartered accountants, Dublin, Ireland, who use the Accountant in their practice : "We congratulate you on the success your work has attained."

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Mr. J. S. Bonner, Antigonish, Nova Scotia : "I consider it the best work on book-keeping that I have ever seen."

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Mr. James McLaren, book-keeper for the Central Oil Company, 11 Merrill Block, Woodward Avenue, Detroit, Michigan : "All the knowledge I possess about book-keeping I learned from your 'Canadian Accountant.' and 'Johnson's Joint Stock Book-Keeping.'"

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See the reference to "The Accountant" in the letter of Mr. Edward T. Granum, of Barbados, West Indies, at page 65.

A. V. R. Young, Public Accountant, Peterboro, Ont. : "It is in my opinion the most comprehensive work on the subject of the present day. I constantly recommend it."

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THE O. B. C. TEXT BOOKS.

NO. 2.

—♦♦♦—

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BY J. W. JOHNSON, F. C. A.

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Since the first edition was published the author has had the most gratifying evidence from all parts of Canada and the United States, that the work has proved to be what it was intended for—an efficient aid and instructor in conducting the office work of a Joint Stock Company. The sale of the book now extends from the Atlantic to the Pacific throughout both countries. The best evidence of its merit is the fact that six editions have been issued to meet the demand for it.

We can only find room for a few brief expressions of opinion regarding the work from among the scores that have reached us :

“BUSINESS,” published in New York, the recognized organ of the Accountants of the United States and Canada : “There are very few works on this important branch of accounting, and the young accountant is often at sea when called upon to take charge of a set of joint-stock books. Among the best to be had is *Johnson's Joint Stock Company Book-Keeping*. It has a large sale in the United States.”

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Mr. D. Eagleston, Lindsay, Ont. : “I intend taking the next examination for the certificate of the Institute of Chartered Accountants, and ‘Johnson's Joint Stock Company Book-keeping,’ has been recommended to me as one of the best obtainable on that branch of accounting.”

Mr. T. A. Burns, accountant for the Citizen Printing Co., Ottawa, Ont. : “I find your Joint Stock Book-keeping very useful. I consider it and ‘The Canadian Accountant’ the best and most practical works of the kind now extant.”

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The following show the value of such knowledge :

From the Brockville, Ont., *Recorder*, July 21, 1892 :

We note with pleasure that our former townsman, Mr. J. H. McNish, has just been appointed chief accountant and treasurer of the D. S. McDonald Company, a joint stock company with confectionery factories and electric light plant, at No. 1 Winter Place, and wholesale and retail stores at Nos. 16 and 18 Winter Street, and Nos. 131 and 132 Tremont Street, Boston, Mass. On resigning his position at Memphis, Tenn., as secretary to the auditor of the Kansas City, Memphis and Birmingham Railroad Company, there was placed on the records of the company an official recognition of the marked ability with which he had discharged the duties of the position, coupled with an expression of regret at parting with his services. Mr. John E. de Carle, another Brockville boy, succeeds Mr. McNish as auditor's secretary and he will, no doubt, give an equally good account of himself.

These young men are graduates of Ontario Business College, Belleville.

MINNEAPOLIS, Minn., Sept. 11, 1892.

Gentlemen,—I entered upon my duties as book-keeper for the Beard Art and Stationery Co., (a Joint Stock Company,) 423 Nicollet Avenue, on the 2nd inst. I thought when I was at College that a lady would not be likely to fill such a position, but I remember when drilling us in the subject you told us how many lines of business are now carried on as Joint Stock Companies, and how necessary it was that every student should be able to keep such books. I see now the advantages that Ontario Business College affords in fitting its students for the higher places in business.

IDA LAKE,
(late of Belleville.)

Office of HEATH, TAIT & TURNBULL, Manufacturers of Lumber, }
 HUNTSVILLE, Ont., Jan. 5, 1893. }

Gentlemen,—I am getting along well in the office of the above firm, and have had an increase in salary. Within a few weeks we shall have changed into a Joint Stock Company, called "The Huntsville Lumber Co., (Limited)." The value of your training and of your Joint Stock Book-keeping I am now reaping the advantage of.

HARRY HEATH.

Office of DETROIT MACHINE SCREW WORKS. }
 DETROIT, Mich., Oct. 25, 1890. }

Gentlemen,—In April, 1889, I came to this city seeking employment. I answered an advertisement of the above company, in the "Evening News" for an assistant book-keeper, and secured it against many competitors. I began at a moderate salary, but soon secured the company's confidence by working for their interest, and several advances in salary have followed as the result. I experience the value now of your training in joint stock book-keeping.

THORNTON A. TAYLOR.

HAMILTON, Bermuda, June 5, 1889.

Gentlemen,—Your "Joint Stock Book-Keeping" has proved in starting our new joint stock bank (The Bank of Bermuda, Limited.) most invaluable to me, and I really don't know what I should have done without it. We opened business on the 1st inst., in succession to the Merchants' Bank of Halifax, withdrawn.

J. D. C. DARRELL,
 Graduate of 1887.

From the Belleville Daily *Ontario*, July 4, 1892:

Spreading to the United States.

Among the American Colleges that have recently adopted the text-books of Ontario Business College, notwithstanding the high customs tariff, are, Fredonia Institute, Fredonia, Penn.; New London Business College, New London, Conn.; Middlebury Academy, Wyoming, N. Y., and Woodworth and McPherson's Business College, Denver, Colo. Canadian Educational standards are higher than American; and text-books, methods, training and teaching more thorough and comprehensive. To this is largely due the success of young Canadians in the United States.

When examining Business College Catalogues, we would draw your attention to the fact that Ontario Business College issues one **EVERY YEAR**, because it has some new facts regarding its own and its graduates' progress to record. The **YEARLY** issue of a catalogue, is one of the evidences of a live and progressive institution.

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to
John Wesley Johnson.

entitling him to use the distinguishing letters F.C.A.

(Fellow of the Chartered Accountants)

in evidence of his high attainment as an expert Accountant.

In Testimony whereof we have hereunto affixed our signatures
and the Corporate Seal of the Institute at Toronto, Ontario, Canada,
this Sixth day of May 1886.

J. M. Cobe President.

Elyas A. Williams Secretary.

