CONDUCTING A MAIL ORDER BUSINESS

 $\mathbf{B}\mathbf{Y}$

ALBERT E. BULL

AUTHOR OF "COMMERCIAL TRAVELLING," "HOW TO WRITE FOR THE PAPERS," "SOUND BUSINESS," ETC., ETC.



LONDON
SIR ISAAC PITMAN & SONS, LTD.
PARKER STREET, KINGSWAY, W.C.2
BATH, MELBOURNE, TORONTO, NEW YORK
1921

HF5466 B8

PRINTED BY
SIR ISAAC PITMAN & SONS, LTD.
BATH, ENGLAND



BY THE SAME AUTHOR AND FROM THE SAME PUBLISHERS

COMMERCIAL TRAVELLING

A guide to present and prospective salesmen "on the road." In eighteen chapters every aspect of the outside man's vocation finds expression. Country travelling, the vexed question of commission, and canvassing are all dealt with informatively.

In crown 8vo, cloth gilt, 174 pp., 3s. 6d. net.

PREFACE

This book is intended to be of use to those already engaged in Mail Order business, and to those who contemplate taking up this method of trade. It is the author's desire to deal simply and frankly with his subject, especially keeping the beginner in view. In consequence, he asks for a sympathetic hearing by those who are masters of the craft, men and women to whom some of the chapters must read like their A B C.

The writer must be pardoned for anything in the work that may appear discouraging, or as an undue presentation of difficulties. This is not intended; for a far more useful purpose is in view. But it would be unfair to any reader who contemplates adopting as a career, salesmanship by post or advertisement, to paint the case in its optimistic colours only.

Mail Order business has for years attracted the attention of a large number of skilful and brilliant business men and women, and may be regarded as having passed from experimental regions into the status of an exact science. Every experienced firm has its own particular characteristics and methods, and (what is far more important) many have their own men of genius working the machine.

PREFACE

The beginner is out to meet the competition of traders who are both sane and courageous, and such competition is severe.

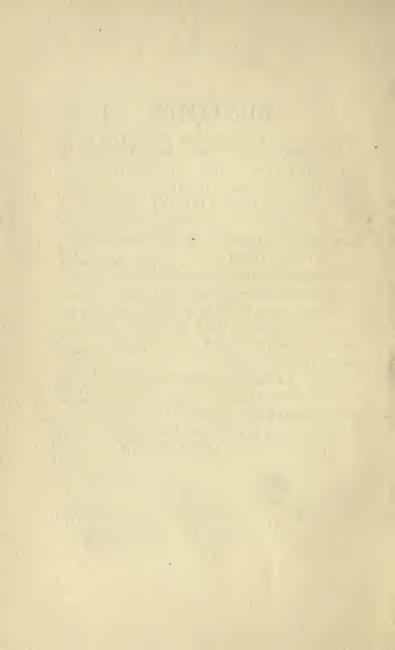
But there is no monopoly in brains; there is no standing still in trade; and "ideas" are yet at premium price. The most successful Mail Order trade of ten years hence may be controlled by some young man or woman who, at the moment this book is being read, is just cautiously "turning his mind around the possibilities of business by post."

The writer apologizes for the title. "Mail Order" is an Americanism which has crept into the language, but is now so fully understood that it would be affectation to attempt to use a synonymous term. We do not "mail" letters in this country, we "post" them, and it is to be regretted that the good English word "post" cannot be used. But "Post Order Business" would be a confusing title, suggesting a form in which money is sent; hence the author is driven to use a now familiar, but to his mind, unfortunate foreign term.

All the names throughout the book are fictitious and are only used to illustrate the subject dealt with. Where real incidents are told the names of people and towns have been changed.

CONTENTS

| CHAP. | | PAGE |
|-------|-----------------------------------|------|
| | PREFACE | v |
| I. | BRITISH AND AMERICAN BUSINESS . | 1 |
| II. | DEPARTMENT OR BUSINESS | 5 |
| III. | COMMERCIAL AND FINANCIAL ARRANGE- | |
| | MENTS | 13 |
| IV. | THE WAREHOUSE AND DISPATCH- | |
| | DEPARTMENT | 23 |
| v. | THE BOOK-KEEPING OF MAIL ORDER | |
| | BUSINESS CASH ACCOUNTS | 26 |
| VI. | THE BOOK-KEEPING OF MAIL ORDER | |
| | BUSINESS CREDIT ACCOUNTS AND | |
| | OVERDUE DEBTS | 39 |
| VII. | THE CARD INDEX | 45 |
| VIII. | ADVERTISING: NEWSPAPER AND | |
| | GENERAL | 54 |
| IX. | ADVERTISING: BOOKLETS, PRICE | |
| | LISTS, FOLDERS AND CIRCULARS . | 69 |
| x. | "FOLLOW-UP" LETTERS | 79 |
| | INDEX | 97 |



CONDUCTING A MAIL ORDER BUSINESS

CHAPTER I

BRITISH AND AMERICAN BUSINESS

MAIL Order business is the name given to that class of trade in which orders from the general public are received by post and personal shopping is unnecessary. In consequence, it can be conducted from the plate-glass fronted department store in the main street, the heavy, solid warehouse in the side lane, or the single room in the suburbs.

It is a business of many varieties, worked on a system capable of application to every known need of man.

British Methods Differ from American.

The term "Mail Order" comes from America, where the trade done under this description is amazing in its range and turnover.

It is important, however, for the British tradesman to grasp at the outset that American Mail Order trade is no criterion in this land: the

conditions of the two countries are so vastly different.

He should note this fact carefully, as most of the literature dealing with the subject is American and not entirely applicable to other lands.

America is a territory of gigantic distances, in which quite wealthy buyers may live scores or even hundreds of miles from the well-equipped shops at which they would like to trade. From San Francisco to New York are long stretches in which the occasional village store must suffice the needs of personal shoppers. Scattered farmsteads and isolated colonies abound in regions in which considerable wealth is created, and where the ability to purchase is very great.

In this country, upon the other hand, almost the entire population is within a dozen or twenty miles of some town or city, whose principal shops display practically the same classes of goods as may be bought in Oxford Street or Westbourne Grove.

The Shopping Habit.

The love of standing outside a counter or in a showroom is as great in America as it is here; but, across the water, geographical conditions

VISITING THE SALES

are a barrier to indulgence in the shopping habit in many remote regions.

This being so, it is hardly to be wondered at that successful Mail Order business in America requires rather superlative adjectives to describe its dimensions. But the trader in this land must not base his estimates of outlay or return on figures which may reach him from such a favoured country.

As an example: Firms in New York or Chicago, catering especially for the needs of well-to-do farmers' families, may act wisely in going to very great expense in the preparation, printing, and distribution of a general price list. They are addressing a really interested class of readers. The pamphlet, approaching a volume in size in numberless cases, will be perused with eagerness by a whole household, not one of whom has ever entered a great department store.

This does not mean that in this land a similar outlay would be unwise. But it does mean that the trader's list will meet a severer test, and that he will be addressing a large number of buyers who can visit a big shopping store any market day, or whose annual trip to London during the sales is a fixture.

The Mail Order firm is right up against a deeprooted instinct in human nature. Man (and

especially woman, should one term include the other) is a trading creature. The instinct of buying, selling, and barter is in his blood. From earliest time his custom has been to do the deed by word of mouth, with the article before him. Contracts and receipts may be written on paper, but actual trading is, by nature, verbal.

CHAPTER II

DEPARTMENT OR BUSINESS

MAIL Order business falls naturally into two chief divisions—

- (1) The first of these is where selling through the post is only part of a general system of salesmanship, and the same articles supplied in this way are also sold over the counter. Such is the mail order department of a firm of retail drapers.
- (2) The second class is that in which the whole, or, at all events, the greater bulk, of the trade is transacted by post, and where contact is established and maintained with clients by advertisement, correspondence and general publicity.

Distant and Local Trade.

In the first case, the number of lines offered is numerous, covering the whole range of the trader's stock. In the second, attention is usually concentrated upon comparatively few articles, each of which may constitute a cause of campaign in itself. But even this distinction must be held loosely, for some firms offer a great variety of articles for sale through the post.

The subject must be treated, as far as possible, under two headings, as in reality two distinct kinds of trade are involved. Although some business houses may simultaneously develop both the local postal business (which is really a part of their local shop trade), and a more distant trade by post, carrying on the two branches as one department, it will sooner or later be found that the distant trade requires different treatment from the local. The local shop trade may be a splendid starting point for the more specialized business by post, but that is all.

Preliminary Work.

Indeed, the natural genesis of a Mail Order business is for the retailer, already accustomed to receiving orders by post from local customers, and working from his shop as a centre, to branch out into the more specialized trade. He is naturally the man to do this, as his previous experience helps him to realize the particular difficulties of such a trade, especially those arising from the exceedingly high cost of advertisement. The man without any kind of footing in commerce will hesitate to embark his capital in a purely speculative venture, in which a whole system to which he is a stranger must be built up and a whole campaign planned.

PROCEED CAUTIOUSLY

A Tobacconist's Business.

As an example: Mr. Callowhawk, the tobacconist of Market Street, Exeter, carries on a good local trade from his single shop. He finds that some of his own special brands, especially his "Flying Pan" and his "Top-note Turkish" cigarettes, have achieved a pleasing local fame, and that advertisements in the Exeter papers not only bring customers to his shop but orders by post as well.

This man's mind begins to play around the mail order idea, and he sees, not Exeter only, but London, Yorkshire, Lancashire and the whole country.

He is already a tobacconist and knows his trade, and his "Flying Pan" cigarettes should sell anywhere. Postage will cost as little to Leeds as to Exmouth. He fancies his skill as an advertiser. Why should he not boldly experiment in one selected district, so as to test the possibility of building up a Mail Order trade all over the country?

The moment he does so, however, he is embarking upon an enterprise that is entirely different from his retail business; and the Mail Order section he has already worked, though useful in many ways, is not an ultimate standard by which he can measure the needs of his new departure.

The essential difference lies in the methods of salesmanship. Mr. Callowhawk's trade in Exeter centres around the shop in Market Street. Mr. Callowhawk's customers in Leeds, Tonypandy and Tunbridge Wells know nothing of the shop in Market Street. Their interest is centred in "Flying Pan" cigarettes. The picture of the clumsy god with wings on his hoofs is imprinted upon their memories as much as the painted effigy in the doorway in Market Street is fixed on the minds of good Exeter citizens.

It is important to keep the distinction between local and distant in mind, as methods highly successful for one might easily be disastrous in the other.

Retail Drapery Trade.

The retail draper, for instance, who advertises a number of attractive bargains in the local press lays himself out to do a Mail Order trade. He will welcome the orders that come to him through the post as gladly as those given over the counter. To him the newspaper column is an increase of his shop-front and his counter space, a chance of making his show-room stretch out over a county or two.

But he will not judge the merit of his advertisement entirely by the result it draws in orders

ATTRACTIVE BARGAINS

by post. It will bring him so many actual customers who will come into his shop, and buy not only what he has advertised, but other goods as well, or in their place.

Beyond this, his announcement is not chiefly an advertisement of the special blouse, dress length, fur stole or blanket of which he makes a feature. It is publicity for his whole trade; and part of the general policy of building a cumulative effect in the mind of the public from which his shop may benefit.

The whole point is that he can afford to be topical and seasonable and to offer bargains this month which will have no special use next. Later, he will have something equally good to offer, and the present advertisement will help him to do so effectively.

Hence it may pay him to expend the whole price of the twenty "Special Heavy Witney Blankets" he has in stock, in the cost of the announcement, knowing well that they cannot be replaced at the sum. What he loses in repeat orders, he gains in the reputation his retail business enjoys for giving value.

Continuous Advertising.

Now the man who sets out to do a Mail Order trade pure and simple, and who has no shop,

9

at all events, not within reasonable distance of his clients, cannot afford to work on such lines. It is important with him that he shall not lose the cumulative effect of continuous advertisement and, as this gathered consequence can only with difficulty be attracted to himself and his business, it is important that it be attracted to the article or articles he sells.

For him to advertise an article for sale by Mail Order, well knowing that his stock of that article is low and cannot be replaced, is almost an act of folly. Successful advertisement is the art of repetition—the art of bringing the public attention to one fixed centre. The retailer in a hundred varying ways may be as diffuse as he likes, as long as he makes that centre his shop and gets people to turn their steps and their thoughts and their postal orders toward it.

But the man without a shop must choose the only other available centre for attraction—that is, the article itself. Let him be constantly changing this and he will be about as successful in business as would be the draper who keeps moving from High Street to Market Street, disappearing entirely for a time, and then reappearing in a suburb.

The Mail Order dealer without a shop who advertises "Dudley's Dress Length Serge" in

January, and "Dudley's Silver-streak Blouse" in March, and "Dudley's Knitted Conway Jumper" in June, is wise up to the point of repeating his name in each advertisement, but until "Dudley's Dress Length Serge" is a household word, he is certainly scattering himself too much to gain full benefit from his repeated outlay.

Repetition Brings Results.

The cost of advertisement and of salesmanship of any kind is so heavy nowadays that only in a very few cases can it be claimed that a single advertisement pays for itself. It is repetition which really brings the results which make advertising pay.

Just as the commercial traveller opening new ground can rarely hope to make his business profitable till he has repeated journeys over the ground two, three or a dozen times, so an advertisement can scarcely be expected to gain its full results till it has become rather familiar to the eye of the reader.

A trader's advertisements must keep emphasizing one simple idea to be really useful. The idea may be accompanied by all kinds of temporary and topical details, but the central idea itself must be permanent.

"Higgins, High Street," is such an idea; no matter what goods Mr. Higgins advertises under it and how he changes his matter from week to week, for his shop is always there. But the "Dudley's " followed by a constantly changing list of articles, is not good enough, though the address of the warehouse be repeated every time. Dudley is a specialist and he must keep naming his one speciality till he is successful enough in that to start a second de novo.

The Central Fixed Idea.

This argument is not an attempt to prove that a general trade by Mail Order, such as is worked from a wholesale warehouse or factory, is impossible, but that in such a trade the "central fixed idea" is just as important as it is to a retail business. It is not the shop, or the special article in such a case, but the form and its method which gain the cumulative value of repeated publicity.

The man selling a great number of articles in this way and issuing a general price list monthly is a champion of a method of salesmanship. He may call it "fireside shopping" or "saving middle profits" or what he will, but here, as in other places, there is a central fixed idea: his own name linked to a system of trade.

12

CHAPTER III

COMMERCIAL AND FINANCIAL ARRANGEMENTS

This chapter relates chiefly to a Mail Order business as a trade by itself, and not one carried on in connection with a retail store.

For convenience sake we will presume it is addressed to a beginner who has had no previous experience of this class of trade. (A very unsuitable beginner, by the way. It is always advisable to gain inside experience of a trade before embarking one's own capital in it.)

Selection of Goods.

The first thing is to decide upon the article or articles which shall be sold.

Here our dealer may have already made up his mind. He has long been intimate with a small manufacturer who is able to supply unlimited quantities of very excellent fountain pens at a low price, and is willing to stamp any name or trade mark upon them, and is also willing to help the trader with capital or credit.

It may even be that this manufacturer is anxious to start such a business as a branch to his own, but for trading reasons would prefer it to be

a separate concern, so that should it collapse, his own original business will be undamaged, and he will simply lose the amount he has ventured in it.

Such arrangements, while not common, do occasionally take place, and in such cases the question of choosing the article to be sold, does not arise; as it is the very fact of the article being at hand, that suggests the business being formed.

But supposing there is no such cause for choosing a special line and the beginner has an unlimited choice.

Local considerations will weigh with him. Resident in Sheffield, he will almost naturally select cutlery. He will not be embarrassed for want of supplies, and should trade spring in on him in a gigantic rush, he is on the spot where he can easiest arrange to obtain goods to fill his orders.

In Bradford, he will think of woollen goods. Settled in Manchester his mind will turn to cotton fabrics. In Nottingham he will not lightly discount lace. In Birmingham, lighter metal and brass contrivances may appeal to him.

Ensuring Supplies.

Unless bound by partnership agreement, he should keep a careful watch upon sources of

supply. Loyalty in business pays, and two strings to the bow is not always a sound policy. Yet firms change hands, or collapse, and the man doing a trade of this kind must always be prepared for the difficulty of getting his articles supplied, without break, from some source or other.

The trader is warned, for the same reason, against building up a goodwill by advertisement, in goods that come from abroad or in markets out of his reach. Should the supply suddenly cease, the cumulative value of his advertisements and goodwill would be lost.

In the choice of an article the beginner needs only to satisfy himself that there are several sources from which he can obtain his supplies. Presuming that the article is one requiring plant and skill to produce, if he is careful in this respect he need not immediately add to his cares by becoming the actual manufacturer.

Manufacturing Goods.

It is a sound axiom of business: "Possess a market before you manufacture goods to fill it." A buyer can buy small or large quantities to complete his orders, no matter how much they vary in size and number week by week, but a manufacturer is faced with the problem that

below a certain output he loses money, and that a demand beyond it is difficult or impossible for him to meet.

A Mail Order trader should not harass his mind with unnecessary problems. At one season of the year a hundred orders a month may be all he can get without hopelessly extravagant outlay on advertisement; at another a very small expenditure may enable him to obtain ten or twenty times the number. To be forced to maintain his sale at an even quantity for manufacturing reasons may mean hopeless spending at one time and a disastrous muddle of his harvest at another.

When a trade has become assured, goods may be profitably manufactured. The whole year's turnover can be estimated and stocks built up to meet season rushes.

A Workable Plan.

The trader must early concern himself with his plan of campaign. In this, financial probabilities should seriously be weighed. In plain English, he must have costs and prices so definitely allowed for that he can be sure reasonable results will bring him a profit.

The writer has seen some strange business projects in which this has not been done. In

ATTEND TO DETAILS

one case the goods were to be offered for sale through the post at such a price that, quite apart from publicity costs, there would be an actual money loss on every article sent out. The money to be received would not pay for the goods, plus packages, postage and labour. The fact was only discovered after the campaign was actually begun, but fortunately before much money had been spent.

Pricing the Articles.

Having chosen his article or articles, the trader will naturally consider methods of packing, the cost of packages, the amount of labour which will be involved, and the cost of distribution by Parcels Post or Parcels Delivery.

The size and weight of his article must come into early survey, as there are limits set by the Post Office, and the post may be the only means he will find of reaching a part of his clientele.

Printed matter, labels and letter heads belonging to the actual despatch department, must come in for careful thought.

In settling upon his price, the trader must not under-estimate the expense of any kind of salesmanship, whether in the press or through the post.

It is unfortunate that there is a rather tiresome

and absurd saying going around that "Advertising does not add to the cost of goods." Quite what is meant by the saying the most patient inquiries do not elicit. Probably the idea is that advertisement is the cheapest form of salesmanship (a very doubtful theory by the way!).

From the viewpoint of the Mail Order trader, however, the statement is worse than fallacious; it is untrue. Publicity of some kind is the natural way by which he will sell his wares and publicity costs money—heavy money. The cost of selling every parcel must be borne by that parcel or there will be a loss on the transaction.

In the chapter on advertising, publicity is dealt with more fully. The presumption in this case is, that the trader in working out his cost must give serious thought to the amount that every package will cost him to sell. He may rate his ability in this direction too high and find his profit swamped, or he may go to the other extreme and put himself out of competition.

Cash in Advance.

The financial bearings of his case must come in for careful review. Where the whole of the money is payable before the articles are sent out, the problem of capital is simplified. But even here, allowance must be made for the slowness

SOUND CALCULATIONS

with which a connection is built up through publicity.

We will take a fanciful case (with figures equally fanciful)—

Simon Heap brings out his famous "Heap's Conway Dessert Set," comprising 12 spoons and 12 forks, best plated silver, at 25s. carriage paid.

His calculation is that every pound spent in publicity must sell five sets to allow him expenses and profit.

His advertisements are excellent and well placed, and his calculation is justified; each sovereign *does* sell five sets.

But if this is a sound estimate for the trade when it is in running order, almost certainly it will not be true at the beginning. Such is the added weight of repetition in public announcement that if the normal result is five sets for a sovereign, at the beginning it will be very much lower.

The question for him to face is whether he estimates this low enough and can afford the heavy cost at the beginning, when instead of 4s., every set costs him, say, £1 to sell for the first month; 15s. for the second; and 10s. for the third.

Hopeful as such a gradual change would be, it might prove disastrous to Simon Heap were he not prepared for it.

But Simon Heap's financial problem is greatly increased if, instead of cash, the basis of his business is credit. Two shillings with the order and five shillings a month afterwards may increase sales, but the arrangement needs capital or some workable financial arrangement.

At present it is not easy to get a firm of bankers to finance such a method, especially in small business. With the amalgamation of banks has gone on a slow change of method favourable to the firm with capital. But probably even now there are firms doing a Mail Order business who are financed by overdrafts upon the security of unpaid instalments.

Instalment Plan and Overdraft.

We will presume that a motor car firm works on the Mail Order system. ("Ridiculous," gasps the reader, but in America hundreds of thousands of pounds' worth of motor cars have been sold in this way.)

Such a firm delivering a car on a first instalment of £50 and holding an agreement for future payments of £15 a month for ten months, has a paper capable of negotiation if signed by a man of substance.

A number of such documents constitutes very reasonable security for an overdraft provided:

MONEY RETURNED

(a) the clients are good; (b) the firm has a sound reputation; and (c) a bank has liberal and progressive ideas.

The lender of money would expect to be safeguarded. The loan would not be for the full amount, and purchasers would agree to pay their instalments into the bank in question or cross their cheques in its favour.

But the more general method in a case like this would be the protection of the bank by the formation of a company and the issue of mortgage debentures as security.

Alternative to an Overdraft.

The writer is bound in all fairness to refer to this subject, but it should be added that overdrafts are dangerous. Keep within your own capital, or secure an addition in the clear cut business method of partnership, or by the sale of shares and debentures.

The advice may not be needed, as banks are not as pliable in this way as was once the case.

"Money Returned" Motto.

Let your policy be, whenever possible, "Cash returned if the goods are not satisfactory."

This method pays. More than this, you are

competing with houses who rigidly work on this policy.

You may not be able to apply the rule in the case of the sale of a ten-reed organ or a four-cylinder car, without some protection against the loss involved by carriage and damage. But for general purposes it is well worth doing. Unless your goods give fairly general satisfaction you are on wrong lines, and your advertisements will become subjects of unfavourable comment. The proportion of goods you have returned is a useful index to you.

CHAPTER IV

THE WAREHOUSE AND DISPATCH DEPARTMENT

THE profits of any business can easily be lost in its warehouse.

The first risk is robbery. Mere distrust and suspicion are not safeguards against loss in this way. Frequently they are irritants that lead to loss rather than the reverse. Many an honest employee, annoyed by the unjust and unpleasant manner of his employer, relaxes his own vigilance, and becomes careless of the firm's interests. Less scrupulous people may even argue: "Well, if I get the distrust I may as well take the goods as well."

Staff Selection.

The best guard against dishonesty is to employ workers of obvious character, and to select these you must be a judge of your fellow men. Good men and women will not permit robbery to go on around them if they can prevent it, and their gathered moral force is a serious deterrent to a wrong-doer.

But beyond this, system is important. Where all goods are dispatched in one way, and at one

time in the day, it is easy to devise a method of checking them out.

Avoid many doors to the public street, excepting for use in case of emergency. Well regulated warehouses and factories can only be entered or left by the workers through one doorway.

Ample warehouse space pays for itself. Stock is easily visible and there is less danger of it being "put in behind somewhere."

Completed stock ready for sale should be kept apart from stock in course of preparation. For instance, supposing you are a packer of goods, and your article is tea, which you buy in big chests and have packed into small parcels; by adopting this course, you have an easy check upon the carefulness of the packers.

One Deal at a Time.

Finish each deal by itself. Into the weighingup room goes 500 cwt. of tea. There is no tea there when it is brought in. Let that tea be weighed up and passed on, to the last ounce, before another consignment is broached. Some of the employees may stand idle for a few minutes, but this is better than the confusion of partly finished transactions spreading themselves everywhere.

Parcel Delivery.

Arrange, if possible, to get signatures for all

TAKE STOCK FREQUENTLY

goods. Where you send them through the post this cannot be done, but carriers will always sign.

Let your carriers call at a stated time each day. You can thus more easily arrange for proper supervision when goods are leaving your warehouse.

There are in London and other places parcel delivery agencies which deliver parcels through large parts of the country at low charges. If your goods are light you should get in touch with one of these firms. Those who lay themselves out for the trade of wholesale chemists are often useful, as they are accustomed to dealing with small packages in a very careful manner.

Frequent rough stocktaking is advisable. Where all goods are parcels or packages, easily counted, and each order means one such sent out, a simple calculation and a little counting forms a rough check, useful for working purposes.

An excellent system, if you have room, is to reserve one floor or walled-off space for dispatch This should be cleared down to the last package once a day—usually when the collecting vans have come and gone.

CHAPTER V

THE BOOK-KEEPING OF MAIL ORDER BUSINESS CASH ACCOUNTS

THE book-keeping of business transacted through the post need not be very involved; for general purposes, the simpler the method the better. It is easy to fall into the mistake, however, of endeavouring to make one record answer too many purposes, and in the desire to avoid a little extra clerical labour, to run the risk of confusion.

There are two kinds of transactions by post, and for practical purposes it is wise to deal with them separately.

The first of these is *cash* transactions: that is, those in which the full amount of money is received before the goods are sent. These constitute the greater bulk of business of this kind.

The second are *credit* transactions: that is, where the article is not completely paid for before it is dispatched, and payments are to be made in a number of instalments at stated periods.

Cash Transactions.

In the case of the first, the tradesman is free

LOOK AFTER THE CASH

from the liability of bad debts. He either receives a money order, postal order, Treasury note or cheque, which it is reasonable for him to assure himself will be honoured at presentation, before he sends the goods.

Almost the primary book of every business man is his Cash Book. This book should contain at least two sets of cash columns; it should set out plainly each day the amounts received on one side, and the amounts paid away on the other.

In theory every money transaction should appear in this book. In actual practice it is convenient to enter summaries.

As an illustration: in nearly every business of any size there are trivial amounts paid out every day for stamps, postage, ink and stationery, cartage and similar small charges. Usually this account is kept by a junior clerk, who is given a small amount of capital, say, £5, £10 or £20.

From time to time as the available cash of this junior runs low, or at stated intervals, say, once a week, a further amount is given to him. The simplest and most effective way of doing this is on the "Imprest" system. The junior passes in the vouchers and receipts for the amounts he has paid out, divided under their different headings, such as "Carriage," "Postage," "Office

Sundries," and the amount thus outlayed is given to him, bringing his "cash in hand" up to its original amount.

As all transactions should pass through the bank, it is usual to give this sum in the form of a cheque and the transaction appears in the Cash Book as a credit to the bank on one side and a debit to expenses account on the other.

This illustration shows how a single entry in the Cash Book can be used to summarize a number of small transactions. On the same principle a single entry in the Cash Book can be used to summarize a number of separate amounts received.

Now where there is a very large trade done in Mail Order business, especially for comparatively small sums, and each morning brings a big budget with many postal orders and cheques, it is desirable to avoid needless clerical work.

Enter each Item.

In theory, each sum received should appear in the Cash Book; but in a business of this kind, which does not require a customers' Ledger, the Day Book itself can be used as a kind of companion or extension of the Cash Book, thus obviating the necessity of entering full details in both. If this is done, it is important that each

CLEAR RECORDS NECESSARY

transaction shall be fully and clearly entered in the Day Book, so that, in addition to showing the cash received and that the sale has been entered, it may also show that the goods have been dispatched.

It is suggested that the first cash column of the Day Book shall be used for entering each sum received for goods; that this column be totalled after every post, or once a day; and the *total only* be extended into a second column and entered in the Cash Book.

This entry could appear in the Cash Book in the following manner—

July 17th, 9 a.m. post. Cash as per Day Book 87 4 2

The whole amount should be paid into the bank as a lodgment by itself, or as part of a lodgment made up of two or more similar amounts.

Departmental Expenses.

Now it may happen that a firm is doing a Mail Order business in two or three different lines, in which it is desirable to keep the departments separate.

We will take the case of a firm advertising "Fountain Pens" and "Fretwork Tools." The "Fretwork Sets" have an established trade and sell satisfactorily. The fountain pen is an

experiment, costing a great deal in publicity and, as yet, in its infancy.

Naturally, that firm wants to keep the two departments as separate as possible, so as to gauge the profits on the new venture. Some of the expenses are mixed and can only be got at by averaging. The same office and the same warehouse are used for dispatching and dealing with the goods, but in advertising entirely different and separate policies are followed.

The firm has two Day Books (or one Day Book with analysis columns), one for the pen, the other for the tools. But in the bank account their custom stands as a whole; the Cash Book is used for both branches.

It is easy then for two entries to appear-

July 17. 9 a.m. post. Fretwork Day Book . 52 11 4 Fountain Pen ,, ,, . 7 17 6

One purpose to be pursued in all book-keeping is to have a clear record of everything that matters, so that at any time the whole story of a single transaction may be ascertained without difficulty.

Cheques and Cash Received.

Where a large number of small amounts are received every day, it is desirable that somewhere a record be kept of particulars of what those sums are. In the case of money orders, postal orders, Treasury notes, it may not be necessary to copy the numbers, but the trader should be able to show the form the remittance took. The simple initials P.O., M.O., or T.N., may save much trouble.

In the cases of payments by cheque rather fuller particulars should be taken, especially when many cheques for similar sums are being received. The name of the bankers, the branch, the amount and the signature on the cheque, where it differs from the name appearing in the Day Book, are the facts wanted.

As each order appears on some paper or letter or newspaper coupon, it is sufficient if these particulars be boldly marked upon this accompanying document when the post is opened, thus—

"Barclays, Marazion, 10s. 6d. E. Newcombe." Where the name on the cheque is identical with that on the order, the signature is not needed. As banks are becoming fewer, abbreviations can freely be used: "Bar.," "Ll.," "L.C.W.," speak for themselves.

It is here suggested that, as the post is opened, each document accompanying money be marked with a date stamp and the particulars indicated above. The separated sheaf of postal orders

and cheques could then be counted and kept separate till the total has been shown to balance with the total in the Day Book.

An Efficient Check.

The total or totals entered in the Cash Book and the sums prepared as a lodgment at once constitute a double check upon the accuracy of the whole; and in case of any question arising as to any particular sum, the details entered upon the client's order enable the subject to be dealt with.

Some firms, who object to essential entries being made upon loose documents, have a rule that in a column, by the side of the cash received from a customer, shall appear such particulars of the remittance as are indicated above. This is a matter for each to decide for himself, but where amounts are small and it is desired to economize space in the important books, the method already shown should be sufficient. Customers' orders are filed away and kept, at all events, beyond any period of dispute, so that it is possible to refer to them should occasion arise.

Before passing from the subject of cash received, it is important to point out that every action in which actual money is handled should be carefully reviewed, so that its security shall be sufficiently safeguarded.

Letter-box Precautions.

In the first place, the letter box should be kept locked and its keys held only by responsible and trustworthy people. It should be of ample dimensions so that the postman is not forced to put part of the delivery under the door. If the post is collected at the post office, it should be by a reliable messenger and in locked bags.

A trader must remember in this connection, that his reputation is involved as well as the money loss. The person who sends money through the post and does not receive his goods is a far more serious critic to deal with than the one who has made an awkward mistake at a shop, such as giving two Treasury notes for one.

The advertisement which draws money but does not lead to receiving goods is easily branded as fraudulent in the mind of the sufferer, and a few victims of carelessness or of a faulty system can do incalculable damage.

The writer has been responsible for the conduct of some important newspaper competitions, in which postal orders for small sums have poured in to the editorial department like a snowstorm, and the provisions to prevent errors have always interested him.

It would probably amaze many men in business to realize the elaboration of check and

safeguard that, with some firms, has raised the control of these competitions almost to the level of a fine art, for it tempts the opinion that anyone who contrives in these places to misappropriate a single sixpence would be poorly paid for his ingenuity with the whole of the prize money.

Newspaper firms know the value of reputation wherever other people's money is involved—and a trading firm needs to be even more particular.

Reliable Postal Clerks.

The letters should be opened by a responsible person. He should be a careful person, too.

Some time ago a firm, making a new departure, which involved receiving money through the post, had a curious letter from the waste paper company to whom they sold their office waste. It contained a number of postal orders totalling to some pounds.

"These," the letter ran, "were found in the opened envelopes and waste paper we collected from you yesterday."

Needless to say the firm set to work to organize a better system.

As speedily as possible, actual money should be divided from the letter or order accompanying it.

FIRST THINGS COME FIRST

Some sticklers for correct business method may say that this advice is unsound, and that a cheque should not be separated from an order till that order has been accepted, as an error may be made in a remittance which cannot be rectified without prejudice, unless the original cheque or payment is returned.

In very large transactions this may be the case. It would be unwise hastily to pass a cheque for, say, £300 into the bank without noticing that it was marked "in full settlement," while the account really standing at £450. There are certainly occasions when a cheque and its accompanying document should be held together and dealt with as a whole.

But in a great stream of small transactions, first things must come first. Avoid any liability of loss by making sure of the cash in hand. There can be a later check on the cash before a lodgment has been prepared for the bank. It is not wise to pass around an order with a Treasury note pinned to it from hand to hand in a business employing many people.

And here it is suggested that even where it is necessary to refund money it is sounder to do so by sending the firm's own cheque, and not to return the original remittance. There is less liability of confusion and loss this way, and from

| Cash Card- Cash Book ed. Returned. | |
|------------------------------------|--------|
| Card-ed. | |
| Cash Book Folio. | |
| Date. | |
| Exd. | |
| Totals Extension. | 72 1 1 |
| Amount Rec'ved. | |
| Address. | |
| Date. No. Name. | |
| No. | |
| Date. | |

AN EFFICIENT DAY BOOK

a book-keeping point of view such transactions are easier to deal with.

On page 36 is a ruling of a simple form of Day Book, in which such entries may be dealt with.

This is only a suggested ruling, but the trader may desire fewer or more columns and can see a variety of rulings at any good stationer's.

The first four columns speak for themselves It is convenient for each order to be given a number. This can be done as the entries are made in the Day Book, the numbers selected following in sequence. The number can be marked on each order as the entry is made.

The first cash column should be totalled every day or every post; that is, as often as the amounts are carried to the Cash Book. These totals should be extended into the second column which should be continuously added for whole periods of, say, a week, a month, or a half-year.

The next two columns are for the execution of the order, showing who dispatched the goods and date. The two single ones beyond are only suggestions. All transactions should be carded, and the card number could go in one; all totals posted to the Cash Book should have a posting folio for reference.

In the last cash column is space for those

undesired entries "Cash returned." Where these are so few as to be almost unknown this column may not be necessary, a bold statement in red ink opposite or immediately beneath the original entry possibly meeting the case. But the original cash entry should not be altered, or the totals interfered with.

CHAPTER VI

THE BOOK-KEEPING OF MAIL ORDER BUSINESS
CREDIT ACCOUNTS AND OVERDUE DEBTS

Some Mail Order firms sell goods on credit. Usually there is a first instalment paid before the goods are dispatched and the balance is payable in instalments spread over a period. These instalments are usually monthly.

There are also firms among whom there is a custom of sending goods upon approval without any previous payment at all. This custom is more common in the United States than here.

Goods on Approval.

It is recommended that where the "on approval system" is adopted, the goods can only be regarded as sold when they have been retained for a period of a week or two, or a first payment has been made. This rule will prevent futile Day Book entries and the opening of an unnecessary number of Ledger accounts. All goods sent on approval could be entered in a special book reserved for the purpose, and later transferred to the Day Book as soon as the sale becomes unquestioned.

Of course, should the usual experience of the firm lead to the conclusion that in nearly every case, sending on approval results in a sale, it would be unnecessary to establish this intermediate account, but where the percentage is high the "On Approval Book" should be useful.

Avoid Card System of Accounts.

Accounts should be kept in Ledgers, not upon loose cards. What is written in a book has permanency and is not likely to be lost.

The Ledger Account should be a record which will show at any time how the account stands. It is easy for the trained eye of a book-keeper to see at a glance how payments are being kept up, but should the accountant distrust his own swiftness of analysis or a more precise method be deemed desirable, it is quite easy to mark the Ledger in such a way as will immediately reveal the fact that the account is one, two, three or more instalments in arrear.

The following example is given of one of these methods. It consists in using the wide column on the credit side ordinarily devoted to the word "Cash" in the top line and ditto marks on those following, to another purpose.

Right down this column can be marked the numbers of the separate instalments and the

MRS. FRANCINIA MORSE, 297 Bodleyfield Lane, Esher, Wilts.

| | Received. | .000 |
|--|--------------------|---|
| | | 1000100 |
| | | 1 2 |
| | Fol. | 1 68 93 Nil 115 |
| | Instal- ment. | 122 123 121 121 121 |
| | Due. | June 17 July 17 Sept. 17 Oct. 17 Oct. 17 Dec. 17 Jan. 17 Feb. 17 Mar. 17 May 17 |
| | Date of Paym't. | 19 June 17 July 25 Sept. 4 Dec. 18 |
| | Amount. | \$ \$ 8 |
| | Fol. | 247 |
| | | Martian Gramo- phone |
| | Date. | June 17 |

dates they are due. The two dates being near each other it is easy to see how the account stands. An accountant, going through this Ledger on 31st December, for example, would see that two instalments were overdue in this particular account.

In the chapter upon the Card Index, the writer advises against the system of using cards for the purposes of watching and collecting overdue accounts. Such a method may seem simple, but the simplicity is a delusion. The Ledger is the natural record of financial doings, and it is here that all actions should be noted, so that when its pages are opened the exact position of each account may be seen.

Many firms adhere to the simple old-fashioned method of pencil notes in the Ledger, referring to actions advisable or taken, references to letters written or forms sent. The most important of these can also be transcribed on the Card Index, especially as a summary of a transaction when completed. Such a sentence as "Very slow in payment and unsatisfactory. Do no more business" (probably paraphrased in other words), should certainly be noted in the Card Index, in a business where each transaction is separate, and the Card Index is consulted rather than the Ledger, as each new order is taken.

WATCH OVERDUE ACCOUNTS

Overdue Account Book.

The writer has seen no system of manipulating cards as useful for the purpose of watching slow accounts as the simple method of the "Overdue Account Book."

This little volume should be long and narrow. In it are entered the Ledger page numbers of the accounts requiring watching, so there is not much work involved in keeping it. Once a week the folios marked in this book can be referred to, and struck through if the amounts have been paid.

Every month or so the Ledgers should be gone through thoroughly and each account examined. A new list should be made in the Overdue Account Book, dated at the head. When this has been completed, it should be compared with the previous list and folios occurring on both should be marked with a cross on the new list. Should the folio on that list already have such a mark against it, a double cross should be made and so on, one more cross being made on the new list than appears on the old one.

The old list can then be cancelled. It is obvious that a glance down this Overdue Account Book will reveal the slowest and most troublesome accounts at once, and answer the same purpose as any possible juggling with a number of cards in separate boxes.

More than this, the attention of the book-keeper is kept to the Ledger, and every account in all its completeness is before him at reasonable intervals. The method may not be so "automatic," but it is along the line of applied common sense.

Where credit is given for a considerable amount, it may be necessary to obtain information about the customer. For this purpose some of the well-known inquiry agencies are useful.

CHAPTER VII

THE CARD INDEX

THE Card Index is a most valuable ally to the firm doing a Mail Order trade, and much of the ease of working will depend upon the care and system in which it is kept.

In operating a Card Index it is important to remember that each card is, after all, only a separate scrap of paper liable to be removed, mislaid or lost, and though all kinds of matters may be copied upon cards, the card alone should not be the only place of entry for important facts.

Books for Money Records.

All money dealings, for instance, should be entered in books. If the system requires it, payments can be indicated upon cards in some clear and simple way, but a book is an abiding record; leaves cannot be torn out without leaving a tell tale confusion of the folio numbers.

Emphasis is laid upon this point because some traders have an idea that with a good card system Ledger accounts are not necessary. The theory is dangerous. We will take the case of a Mail Order firm selling goods on a system of spread

payments. In theory it looks a remarkably handy plan to keep the accounts upon separate cards. As the month's instalments are paid the cards can be transferred from one drawer to another, and by having three or four drawers in operation the cashier is able to tell at a glance how the payments stand. He can put his finger at once upon the clients who need to be written to.

But he can do precisely the same thing with a Ledger. The pages of a book are very much easier turned than the cards in a box.

Danger of Sectional Carding.

One of the chief difficulties arising out of any card system is the confusion resulting from keeping cards under too many divisions. Often it seems an easy and desirable thing to divide cards into sections, but the more often it is done the worse the muddle becomes.

To make the case plainer, we will use an illustration.

Mr. Jones, the new partner in Hindle, Wakes & Co., took over the management of the office and began to pay attention to the Card Index. A most intelligent lady clerk had hitherto looked after this.

"How many cards are there?" he asked.

JUGGLING WITH CARDS

- "Just over 4,000," replied Miss Bate.
- "How are they kept?"
- "In alphabetical order."
- " Of towns?"
- "No! Of names."
- "That won't do," said Mr. Jones. "We will have a separate drawer for each town."

It was done. The single index became thirty-two indices.

Next question.

"Are all these 4,000 cards, the names of customers?"

"No. Only about half. The others are inquirers, or names from lists we have obtained."

"Dear me, Miss Bate. This won't do. I want these separated. I want all the actual customers in one lot and those who have not yet bought in another. You can't run a business on these old-fashioned lines. We must know where we are."

So the thirty-two boxes leaped to sixty, or, at least, to sixty divisions.

A little later-

"I've been speaking to Tompkins, Miss Bate, and he isn't keeping the credit accounts up to date. I want all those who owe money to be separated from the others."

"And kept all together, Mr. Jones?"

"Oh, dear me, no! Keep them like the rest, under separate towns."

That meant twenty-four more boxes.

A week later came another brilliant idea-

"These credit accounts, Miss Bate! A system ought to show at a glance how things stand. It must be obvious to you that on our present system the cards don't. Now I want these credit account cards divided up again. All those that are paid up in one set: all those that are a month overdue in another: all those two months overdue in a third, and so on."

"And still keep them in the order of towns?"

" Of course."

"It's getting a bit puzzling, Mr. Jones."

"I can't see it. It's as clear as daylight to me. All that is wanted is a little common sense and care."

So a few score more divisions were made and Miss Bate's hair whitened a shade.

Then came the next idea.

"Miss Bate, I've got an idea. There is nothing like personal calls. I'm going to run around and see all these people we have here, at least, those within a reasonable run of London. So I want you to get the whole lot now divided into counties."

"And do away with the town divisions?"

A CHINESE PUZZLE

"Of course not. That would be silly. Really, Miss Bate, some people have such a weird idea of business. What I suggest is quite easy."

So a few score more boxes were ordered; Miss Bate lunched in the office and stayed overtime most evenings.

Then a little later-

"I really don't know what game you're trying to play with this Card Index, Miss Bate; it seems to me like a Chinese puzzle. I was searching for a few cards the other day and I'm blessed if I could find one of them. How people can't keep a simple thing like a Card Index beats me!"

"I think, Mr. Jones, if we put them all in alphabetical order again. . . . "

"Absurd. This is a business house."

Four thousand cards with about three hundred divisions rapidly growing, and already many divisions with only a single card. Who could work it?

Division of Cards.

In outlining a Card Index system, certain rough divisions may be advisable, but the fewer the better.

For instance, if a firm has two distinct branches, in one of which it sells gramophones and in the other fountain pens, the division of method,

system, books, cutting right down through the whole firm would reasonably point to a division of the cards. But separate marks upon the cards would be just as useful; the initial letters "P" or "G" in red ink would tell all that need be told.

One division certainly does suggest itself, and that, the separation of those who have actually bought from those who have not. But even in these cases marks upon the cards tell the truth quite clearly.

The writer's advice is to make one Card Index and to keep it as clear and simple as possible; to make no divisions without most careful and weighty consideration.

Alphabetical Order.

The arrangement of the alphabetical order is obviously a rule to be guided by the requirements of the trade. There are two main systems. One is to keep rigidly to the initial letters of the surnames, the other is to divide under towns, sub-dividing each town alphabetically of names.

Thus, in the first system Mrs. Morse, 297 Bodleyfield Lane, Esher, will be found under the letter "M"; in the second she will be under the letter "E."

Details to be Carded.

Each card should be marked with necessary facts. It should have the full name and address, Ledger folio if there be an account; place in correspondence file, if there has been correspondence; easily recognizable marks indicating it goods have been supplied (and where only a few specialities are sold, what these are); circulars and circular letters sent. If the customer is a bad payer or further business is not desired, a danger mark in red ink is advisable.

Steps taken for the collection of debts should be kept in the Ledger and not on loose cards. All statements about money should be in permanent books, even if they are only temporarily pencilled in, to be erased later.

The reason why a card is included in the index should also be indicated. Thus a special series of advertisements results in bringing many inquiries, which are carded. At the same time it is decided to card the names of town councillors, public officials and members of Parliament with the object of issuing a special circular letter for business purposes.

Obviously the index should indicate the difference between two such lists of names, and this can be done with simple clear marks upon the cards.

And here it is well to advise that all such signs and initials, thus used, should be carefully considered and so clear in themselves that they will not afterwards be misunderstood. The girl who marks some cards with a "P" because a pamphlet has been sent, and other cards with a "P" because a fountain pen has been sold, will puzzle a little later as to who had a pamphlet and who bought a pen.

When Card Division is Necessary.

The objection raised above to the unnecessary dividing of a Card Index must not be taken as a sweeping objection to such a course in every case.

There are occasions when a specially carded list of names should be kept by themselves and not mixed in with the general file.

For instance, a firm doing a good steady trade with an index of, say, 5,000 names (the numbers in this book are entirely fanciful and only used for illustration), inserts advertisements which exercise a remarkable power of pulling inquiries, and in a week 10,000 of these are received.

It is considered desirable to card inquiries and to use them all in a well planned, "follow-up" campaign.

Common sense suggests that, at all events for a time, these cards should be kept by themselves.

THE CARD INDEX

As sales are made they can be transferred to the standard index, but in a special effort of this nature, operations might be greatly hampered by mixing the new with the old, especially when such an act would multiply the old index by three.

CHAPTER VIII

ADVERTISING: NEWSPAPER AND GENERAL

This book makes no pretence to deal with the great subject of advertising as a whole. The endeavour that is here made is to keep as clearly as possible to a few special points which bear upon the Mail Order business.

But none the less, advertising is the chief key of success in this occupation, and failure in this important particular means failure all along the line. The man who has not a good "Publicity Sense," can scarcely expect to meet the competition of the many capable advertisers who are already in the trade.

"Publicity Sense."

The writer uses the phrase "Publicity Sense" because it expresses what the advertiser really needs. It is not essential that he shall be able to write an advertisement or even to fix upon its form or upon the type to be used. Many a good advertiser cannot do any of these. But he must be able to judge an advertisement. He must be able to see it from the point of the public.

There is a tradition growing up in some places that advertising can be done by deputy, and the trader may easily be led to believe that for the

USE YOUR OWN JUDGMENT

payment of pounds, shillings and pence all such work can be done for him.

This is a very dangerous theory, especially to a beginner. From first to last the advertiser has only one final court of appeal: his own judgment.

Part of the exercise of judgment may well be the choice of other men to do the important work. The man who sits in his office for hours on end trying to draft an advertisement and finally throws aside his effort as hopeless, does not prove himself a weak man by the act—rather he proves his strength. He may have the soundest grasp of what ought to be on the paper, although he is quite incapable of putting it there.

To such a man the expert writer may be a god-send, but it is not sufficient that the expert copy is good. The advertiser must be able to know that it is good. However gifted the expert, and however worthy of confidence, his employer will always be at a disadvantage if he cannot form clear and sound judgments upon the work he does.

Employing Advertising Agents.

When the advertiser gets further on, he may turn to advertising agents and rely on their more intimate knowledge of media, of the circulations of newspapers and the classes of readers

who buy them. He may increasingly trust and rely upon his experts and men of business, especially as success warrants him in doing so.

But behind it all, unless he himself really possesses a "Publicity Sense," and a knowledge of human nature, he can never hope successfully to compete in this career.

This personal judgment is as necessary where others are employed as where the advertiser personally carries through his whole scheme. But it operates in a different way, more particularly affecting his choice of the men who shall act for him, than his decisions upon small details.

There are no miracles in commerce nowadays, and the proprietor of a Mail Order business must not expect that by passing over so much money to an expert publicity man he can settle down to office routine and draw the profits.

The proprietor of a Mail Order concern is an advertiser. If he doesn't know how to advertise, he doesn't know his own business. By the success or failure of this chief department of his trade he will stand or fall.

Many a man has an excellent publicity sense, who has never advertised before, and though the writer would shrink from the responsibility of advising any novice at this art to launch out in what is always a difficult and hazardous part of

STUDY ADVERTISEMENTS

business, he is convinced that, in the choice of risks, it is wiser for a man to test his own powers than to trust his capital entirely to the disposal of others.

It is bad to choose a wrong way of advertising, but it is worse to choose a wrong advertising expert. You may correct your own errors in one case before you have spent much; in the other you may spend all you possess before you have discovered that you rely upon a broken reed.

This is no attack upon publicity men, who, as a class, carry on a legitimate calling with proper regard to their clients' interests. The beginner may not meet one of these men, and instead may fall into the nets of some ingenious adventurer or some hopeful enthusiast who is "expert" only in his own imagination.

Advertisement Considerations.

Here are some points upon advertising which may be useful—

Read advertisements.

Do this in two ways: (1) skimmingly, and (2) thoroughly.

For the first method-

Take a magazine or a newspaper. Let your eyes pass hastily over the publicity columns and pages.

Make a blue pencil mark against those advertisements that catch your eye and seem to stand out; where a phrase or a picture attracts attention. Do this when you are feeling fresh and energetic. Do it also when you are feeling tired.

Then go back and read those advertisements in the other way, that is, with thoroughness. It may be good to cut them out and by comparison to decide what features they have in common.

Go through them again with the query in your mind: "Why did this appeal to me?"

It is important to ask this question because an advertisement may have attracted your interest through its subject rather than its form.

Now, supposing you have just taken up gardening as a hobby, and you have got rather wrapped up in it, rising at dawn and working by moonlight, and supposing you have just decided that the children's toy gardening tools no longer suffice you.

An advertisement headed "Garden tools, hoes, rakes and spades," will naturally catch your eye. The interest in that case is in the eye of the beholder. That advertisement is no criterion, unless it should happen to be one advertisement out of a score proposing similar purchases in, say, a class paper devoted to gardening.

THE ESSENCE OF ADVERTISEMENTS

Pay attention particularly to those advertisements that attract you and yet that deal with subjects you are not interested in. If they claim attention you may know that it is because they are good in themselves. (It should be remembered that these are best tested where you have a neutral opinion, rather than a negative opinion. A bald-headed man may be naturally interested in hair restorer and a total abstainer in whisky publicity.)

Testing an Advertisement.

Read the advertisements which attracted you at first sight and submit them to one or two new tests—

- (a) Does more careful reading justify the first interest?
- (b) Is the attractive picture anything whatever to do with the article with which it is connected? Does it lead your mind on to it? (The view of an aeroplane with a moon-set behind it gives you a mental jump, doesn't it, when you discover it is there to sell Higginworthy's Spring Braces? There is a hiatus somewhere.)
- (c) Is there an argument in the letterpress? If so, does it simply argue or does it convince?
- (d) Does the advertisement repel you when you read it, being too bombastic or claiming

absurd advantages? If so, you will note the fact that over-statement irritates.

(e) Do you feel the statement is insincere as if the man who wrote it didn't believe it himself? This is a point to watch for. Sincerity is the essence of advertisement.

From a survey of a number of such endeavours to gain fuller attention a few generalizations may be made.

The name of the article and the name of the maker may in themselves form good publicity, if repeated often enough, for some purposes, but they are scarcely sufficient for a Mail Order business. Thus: "Apple's Soap" on every hoarding may be excellent. It conveys a clearcut simple idea to the million, and backed by the efforts of traveller and counting-house, and the fact that every grocer keeps it, give the two words a tremendous force.

The housewife, buying soap, has to go to the chemist or grocer in any case, and it may be immaterial to her which soap she buys, so the most familiar name rolls easiest off her tongue.

Clearness Essential to Success.

But you have a longer story to tell. That story, whether told in strict brevity or with

THE "REASON-WHY" APPEAL

elaborated wealth of detail must be quite clear, so that the interested reader who desires one of the articles you advertise may have no difficulty in knowing the actions he must take in order to obtain it.

"I saw a very clever article advertised the other day," said a friend of mine; "I rather wanted to send away and buy one."

"Why didn't you?"

"Well. I didn't quite understand the directions. They puzzled me. There was something about send 5s. 6d. and then something about a free booklet, and it said 'Don't send money now'; and. . . . well, I thought it was too much bother to sort out the tangle, so I left it."

People are like that. There are a few heroes who can't be crushed and they will rise superior to a complicated advertisement. But their money isn't enough in itself for profitable trade.

Be simple and clear. The confusion in this case arose from trying to carry through two separate advertisements in one space.

Need for Brevity.

The Mail Order advertiser is almost forced to be a "reason-why" advertiser. That is to say, his publicity matter must contain the essence of an argument. It need not be long, in fact, it may

be compressed into a few words, but it should be there.

The reader will ask "Why?"

Because shopping by post is not the natural way of shopping in this country. Nearly all of us live near shops and the bartering instinct makes it easy for us to do trade across a counter.

There is no obvious argument for shopping by post, such as a saving in trouble. It is a less difficult task to go to a shop than to write a letter and to obtain a postal order or draw a cheque.

But there are many good arguments for this method which, if properly stated, need but a few words to become quite convincing reasons to many people. Some of these arguments may be general—some, again, may belong to the special article advertised.

Suitable Phrases.

Take general arguments. Here are just a few phrases which constitute whole lines of reasoning in themselves. Baldly stated they may appeal to the imagination, but equally they are capable of expansion to any length.

"Buy direct from the factory. One profit only."

"No retail shop with heavy rent in main street."

"Our cigarettes are made the same day as

ATTRACTING THE BUYER

they are sold. This may mean a few hours delay but they have not been lying three months on the shelf of a retail shop."

"There is only one price for our goods, and that price does not allow for a middleman's profit."

Or the argument may be specific, dealing with a particular or advantage, such as—

"We are not manufacturers, but we are here in Sheffield, where twelve leading steel firms compete eagerly for our trade, taking our orders at those times when their works are quiet. In this way we are able to place our 'Pentiffin' Knife on the market at an unvarying low price, making our own profit out of this unique power of buying and giving the other profits to our customers."

After all, an advertisement is an argument. You have some reason to offer a man why he should trade with you, and if you were talking to him you would give him that reason. Your advertisement is your method of giving that reason to a larger number of people than you can speak to.

Attracting Likely Buyers.

Your advertisement should be attractive. Before you go mentally wandering for outside qualities of beauty and interest, find out the

natural attractiveness and interest of the subject itself.

We have all known the beautiful girl who has tried to enhance her natural charms by piling colour and confusion on herself in garments that startle. In the glory of her attire, she herself becomes almost plain.

In the same way, your article may be buried beneath borrowed glories that you try to use to advertise it. A distant view of mountains is all very well, but as the illustration of "Tino Bobbett's Guinea Lace Lengths," it doesn't seem to come in, and is a present of so many inches of space to the editor.

As a writer on a variety of subjects, and a reader on infinitely more, let me assure you, Mr. Tino Bobbett, that your subject does interest me—all subjects do. I want to know about your lace, how it is made, where it is made, the machinery that is used in its manufacture, and a great many other facts about it. Put these facts in—and pictures of them also; it is better than the mountain scenery.

To attract by one subject and to change abruptly to another creates the same mental havoc that the exchange girl's message over the 'phone would—

"You have been talking for two minutes to

TALK BUT DON'T SHOUT

Hop 1974, now I am switching you on to Gerrard 7328 for a change."

Methods to Avoid.

Let your message be simple, direct and interesting. It you cannot make it so, pay some one who can.

Don't use slang. The King's English is excellent, and there is conviction in sound language.

Don't strive after these American qualities: "Kick" and "Punch" and "Grit." Our leading writers love emphasis, but they get it in a different way.

Don't let your advertisement be set up in a great number of different kinds of type. These strain the eye of the reader. If newspapers had their leading articles set in this manner, newspapers would soon lose their power of shaping public sentiment, for no one would read them.

Make your argument—not the type—stand out. Write in the press as if you were writing to cement an old friendship or to secure a new one. Talk to your readers, don't shout at them.

Convincing the Reader.

That the advertisement itself shall achieve the purposes of conviction is the chief object of the

advertiser. In this he cannot do better than remember the methods by which people are convinced: the avoidance of over-statement, the simple presentation of facts and arguments, and constant endeavour to be interesting.

But, unfortunately, this is not the advertiser's only work. He has to get his advertisement noticed. People rarely buy magazines or papers for the publicity columns, and the man who pays large sums for space is sometimes driven to desperate devices in order to catch the eye.

It is suggested above that the reader should look at advertisements in two ways: first, with a hasty glance; and second, with analytical eyes.

The advertiser's problem is to make the reader do both of these things. He knows that unless his announcement "stands out" among others and attracts the attention of the casual glance, much of its value is lost.

It is for this purpose that illustrations are used, and that eccentric or unusual forms of "get up" are devised.

There is no golden rule for attracting attention, and only the advertiser's own judgment may guide him here. The picture, the quotation, the white space, the fancy border, the artistic scroll—all familiar methods have their advocates.

APPETISING LETTERPRESS

Plain Ads. Preferred.

The writer's own prejudice favours the severely plain in preference to the ornate and fantastic. His theory is that the letterpress of a magazine or a newspaper looks more interesting than the advertisement pages or columns, but he would hesitate unduly to emphasize the view for several reasons. Among these are—

- (a) Editors do not like the advertisements to appear too much like editorial matter, and rather severely sub-edit the type and form.
- (b) Letterpress requires much experience to make it look appetising; the amateur can easier go astray here than in display work.
- (c) The severely plain is only fitted for certain forms of advertisements.

What attracts the eye should be a part, if not the whole, of the story. The glance that is halted should either grip the meaning or telegraph to the brain: "Here is something that looks interesting. I want to look into it." Arousing curiosity is as good as telling the story. But don't arouse curiosity in Mount Everest and try to satisfy it with a keyless watch. That maddens! (At least it would if the keyless watch has nothing to do with the unconquered hill, but if the watch is part of the mountain story it is legitimate.)

Concentration.

Concentration is a keynote to successful advertising. A firm with a good number of specialities which they sell by the Mail Order method, may find their best plan of salesmanship is to advertise one article heavily, choosing that which is obviously good value; and, where sales are made, to send price lists of other goods with the article sold.

The names of these buyers are carded and made a basis for a "follow-up" campaign.

Firms adopting this method find it pays them to make their advertising line exceedingly good value. As this is used as a means of getting names and addresses, it is relieved of advertising costs, which are charged against resulting trade in other lines.

CHAPTER IX

ADVERTISING: BOOKLETS, PRICE LISTS, FOLDERS AND CIRCULARS

BOOKLETS are used more extensively in America than here, in the Mail Order business, for reasons already dealt with.

Where the trade consists in one or two articles at a low price these are not largely used. Their chief value is (1) in the opening of a "follow-up" campaign, worked in conjunction with a Card Index, and (2) as price lists for Mail Order firms dealing in many varieties of goods. For convenience we will call the first "Booklets," and the second "Price Lists."

Paper and Type to be Used.

The dominant note of the booklet should be quality. This need not mean extravagance and costliness. Many good things are cheap things, but the point to be aimed at is that whatever the kind, it should be good of that kind.

With regard to the paper used, "Quality," says the reader, "must mean hand-made paper."

But it need not. There are many magazines and periodicals printed on good paper which is certainly not hand-made. One or two of our daily journals are printed upon a surface that is more pleasing to the touch and the eye than some pretentious kinds of calendered paper.

Let the type be good. Those not accustomed to dealing with printed matter are often unaware how well worth while it is to test the effect of different kinds of type. There are real artists among us nowadays who can place symmetry and beauty upon a printed page. Your printer may have excellent type in stock, but without a little guidance may serve you up some mid-Victorian horrors that chill the eagerness as soon as the page is opened.

Every good manufacturer of type issues specimen books, and these can be obtained without much difficulty. A study of these quite repays the man who intends to use printed matter in quantity.

The shade of ink, too, is important. But here do not let your aesthetic sense run away with you. The writer recently saw some pamphlets printed in a delicate silver grey ink upon grey-silver paper. These pamphlets were useful as note-books. The type seemed to indicate straight lines for the pencil.

Suitable Text.

But the main point of a pamphlet is the message it carries. The problem for you just here is whether you can write this message or whether you must employ a writer with a more accustomed pen. Whichever you do, you will need to be the editor and judge of the written page. Many an excellent editor is a poor hand at writing, and many a capable advertiser is quite unable to draft his own advertisements. But in each case the responsible man must know what he wants said—and (what is even more important) what he does *not* want said.

We will presume you are a writer and desire a few suggestions. The following may be useful—

Can you write a letter? A simple direct interesting letter, such as your friends receive with pleasure?

If so, write as if you were dealing with your correspondence. Be just as polite, simple, businesslike and clear. Get at the points with some directness, deal with them in the same elaborated manner as you use in your letters. Do not think that the glory of printers' ink demands a more showy style or more grandiloquent words.

After all, you are writing a letter. It is going

to some hundreds of readers instead of to one, but that doesn't matter.

I have known business men whose ordinary correspondence is succinct, orderly and sensible; in fact, of just of the very nature to inspire confidence and to awaken interest; and I have seen these same men produce a string of incoherent ramblings at great pains, simply because they wanted to produce something for print.

It is only the practised writer for the public who is well advised to try verbal gymnastics for the pleasure of his readers; usually he has an editor or a publisher to keep him in check.

How to Begin.

Get to the subject without too much delay. In most cases it is best to state it at the beginning. The public is becoming increasingly liable to irritation at the printed matter that puzzles them as to what it is all about.

Time was when it might be well to commence at the Great Pyramids, to work along via Asia Minor and the early Chinese Emperors, with a few casual references to Maori wars and Montezuma's palace, ultimately landing home on the theme of parlour gramophones: but we live at such a rate nowadays that folk resent this circumlocution.

TRY IT ON A FRIEND

If you must approach the theme indirectly it is far better to ask: "What do the children do on wet evenings?"

The reader may answer facetiously: "Make my head spin," but he is not annoyed when you come to the "gramophone," if you get there fairly soon.

Use the argument you would use over the counter.

Here is a good plan. Select a friend and tell him why you think your article ought to sell, why it is worth while for anyone to buy it, and why you yourself would buy such an article in certain circumstances.

Get another friend or employee to listen to you as you do this and take it all down in shorthand

Here is the argument for your pamphlet. You will have to alter the phrasing a little, as we all speak rather more profusely than we write, and in writing we cannot get in the voice inflections, and (it may be) the nudges and nods that accompany the voice.

But here is the idea of the pamphlet.

Folders.

The folder is a method much in favour at present. This is usually a thin card or thick

paper production, folded in such a way that the argument grows stronger the further it is opened out.

In this, the mysterious approach is permissible—more, it is often the best approach.

You can start with the Great Pyramids or the Sphinx or Montezuma's palace, or what you will, on the first page of a folder, and land home on your gramophone on the last fold, but let the connection be something obvious, requiring few words.

Brevity is the soul of a folder.

This kind of production may not be as useful in the Mail Order business as in some other branches of commerce, but it frequently serves a purpose as an interim argument in a series of "follow-up" appeals.

Illustrating the Booklet and Folder.

In both booklets and folders there is a use for illustrations, and in selecting these the advertiser can only use his own discretion. In a price list the obvious pictures are those describing the article, but for other booklets there is a wider choice.

The picture, however, that has nothing to do with the subject or its argument or that does not arouse curiosity and is simply adopted

ARE YOU ARTISTIC?

because it is "pretty" is a mistake. It merely wastes space.

You have natural opportunities for appealing to the sense of beauty. The kind of paper, symmetry of type and arrangement of matter are among them; if you cannot get the artistic sense in these, you only make them look even worse by throwing in "beauty" as a make-weight.

Avoid borders, tail pieces, scrolls and similar attempts after effect. People *look at* pages thus ornamented, they rarely read them.

Price Lists.

The price list is a pamphlet of quite a different kind from those already described, though it may contain some of the features of the booklet. That is to say, it may start in the form of an argument or an epistle to the reader and then pass on to descriptions and prices.

The price list is issued by two classes of firms: (a) those who possess a shop and who extend their retail trade through a Mail Order department, and (b) those who, working from warehouse or factory, seek a business in a large variety of goods.

The price list must be detailed, precise and informing. The customer cannot see the article, hence the price list should contain as faithful a description as it is possible to give.

It is here that the illustration is useful, and this should always be drawn at such an angle as will display the outstanding and special features of the article. A picture of a shoe which leaves one in doubt as to the height of the heel, the width of the welt, or the curve of the instep, bewilders the would-be buyer.

The manufacturer is obliged to engage his own artists and have his blocks made, but the Mail Order dealer, who is simply a middleman, rarely has such a difficulty, as he can obtain blocks free or at a low price from his supplying house.

Preparation of the Price List.

The pages of a price list should be well filled but not overcrowded. Newspaper space is so valuable that it sometimes is hard to present the pictures and prices of, say, six garments without some overlapping of text and picture. But in a price list, it is well to sacrifice space to clearness.

The price list should be drawn up so as to make it easy for the reader to buy. Hence, in some conspicuous place should be an order form, so drawn that the customer can fill in the fewest possible words and yet all chance of error may be avoided.

With this order sheet in view it is well to go through the list after its first proof is in hand.

THE CUSTOMER'S POINT OF VIEW

Let the trader pick an article at random and presume he is going to buy it. How will he write the order?

Here is a sample of one way he will be obliged to do it, if he holds some kinds of price lists before him—

"Please send the blouse at 12s. 11d. illustrated on page 17 of your March catalogue (not your April catalogue, which has other blouses at that price on the page with same number). As all the blouses on this page are at 12s. 11d. I want you to send the second from the top on the left-hand side (that is, looking toward the page. Some people would say the pages left hand were my right and vice versa)."

Reads silly, doesn't it?

But some price lists or catalogues really require such full definitions in ordering.

This difficulty can be overcome by giving names to the articles or even numbers. But in the latter case each number should be kept for its distinct article, and the numbers should not be reshuffled when a new list is issued, as there is always a chance of people buying from an out-of-date catalogue. A lady writing for No. 127, a dress length in the June list, might be annoyed at receiving No. 127, a man's sports coat of the July list.

Circulars.

Of circulars, it is not necessary to write at length. They are useful as part of a "follow-up" system and in other ways.

Where a long series of "follow-up" letters is being issued under 2d. stamped envelopes, a circular, at halfpenny post, may keep the subject before the likely client at a low cost. But in this sequence it is probable that a facsimile typed post card will be more valuable.

CHAPTER X

"FOLLOW-UP" LETTERS

SALESMANSHIP by "follow-up" letters is now a recognized method of commerce, and is freely used by many Mail Order firms. Perhaps the most expert and capable of these houses are the book publishers who bring out standard works in well-bound and rather expensive form.

In order to show the working of the campaign it is purposed in this chapter to presume one particular case (entirely fictitious in every way), and carry it right through.

It must be remembered at the start that the essence of "follow-up" letters is concentration. You ask the possible buyer to do one thing—only one thing. You do not confuse his mind with any number of subjects or with a great variety of articles.

Question of Cost.

"Follow-up" advertising is expensive, and in consequence when sales are effected there must be a margin of profit to allow for the cost. An article offered at two or three guineas may stand this charge if the campaign is well worked, but a fountain pen at, say, 3s. 6d. would not

Only a proportion of the people to whom letters are sent will buy, and as every letter represents a cash outlay in stamp, paper, envelope, type printing (if this cheapest method is adopted), folding and enclosing, of at least $3\frac{1}{2}$ d. each, it will be seen that the margin of any possible profit is far too narrow for the purpose. "Follow-up" circulars are, of course, cheaper.

Plan of Campaign.

Now to our campaign.

Messrs. Lurgan & Feld, Ltd., have acquired the exclusive rights of Professor Hatton's celebrated *Citizen's Companion*, and intend to sell it on the Mail Order system.

After making all arrangements for printing and binding they are prepared to supply edition after edition till the fullest demand has been satisfied.

The price has been fixed: £2 12s. 6d. for three volumes bound in cloth, £3 13s. 6d. for three volumes bound in leather.

Before ever a book is sold the firm has faced a substantial risk. The purchase of the copyright or the payment of editor and authors has involved them in a sum that will not be recouped unless the sales are substantial. To bring out a first edition is much more costly than to order reprints, as there is the expense of typesetting, illustration,

BE PREPARED!

and block making, and other charges which are just as heavy on a single set of book as on ten thousand.

Messrs. Lurgan & Feld, Ltd., very carefully prepare their publicity campaign. As experienced men they plan this series of operations almost down to the tiniest detail. They know that once the scheme is launched, act must follow act in regular and practical sequence. Hence every point is weighed and prepared beforehand.

But none the less, though they make careful plans they are not the slaves of them. They are quite willing to take a hint from any chance letter that may come, or to learn a lesson from some unexpected result, which shall mean entirely recasting the whole later form of the scheme.

Sales by Correspondence.

The intention is to make sales by correspondence. Hence the first problem for solution is: "How shall we obtain the names of likely subscribers?"

They begin by examining the Card Index and the list of books previously published. They are a firm with a high reputation among a satisfied clientele. Their books, though dear, are good, and they know that their Card Index alone will bring good results.

The list of books they have already published is satisfactory for their present purpose. In fact they had it in mind when they purchased the copyright of Professor Hatton's monumental work. But to be sure that they make the best use of it, they scan the list carefully—

Britain's Leading Men of Action. Excellent! The buyers of this work would almost certainly want The Citizen's Companion.

Messrs. Lurgan's Household and the Garden. Well worth trying! The subscribers had better not be followed up too far. Note.—"Send an illustrated handbook and one follow up to every one who replied to the Household and Garden first advertisement."

Wild Birds of the Tropics. Dubious. Note.—
"Follow-up actual buyers, as probably they are book lovers and like handsome works on their shelves."

Famous Emperors in History. "Good. Follow up well."

And so on right through the list.

But none the less the firm will be prepared to act with energy in any direction that unexpectedly appears to be promising. An indication that wild bird lovers are rather keen on matters of citizenship may mean a vigorous special series of letters addressed to all who inquired

FINDING "PROSPECTS"

about the book on wild birds, whether they bought it or not.

The unexpected is always happening in this trade, and the wise man is always lying in wait prepared to deal with the unexpected.

The Card Index is good as far as it goes. But this list of names is chiefly made up from inquirers about the previous books. It is necessary to supplement the list.

Probably when the first idea of bringing out such a work was suggested, some special class of people was particularly in mind, for instance, town councillors, aldermen, mayors, poor law guardians, municipal candidates, and other local public men.

As the names of people of this standing would be obtainable with little trouble, a complete list has already been obtained, and as it is purposed to make these the objective of a special series of letters, they are kept in a separate index for the time.

Obtaining Names and Addresses.

The chief movement is now made—the most costly act in the whole salesmanship campaign. This consists in the simultaneous insertion of advertisements in the daily, weekly, and other papers.

In these days when some newspaper proprietors are asking £1,000 for a single page in a single issue, it will be seen that a very large sum of money can be spent in this way. In consequence, the form of the advertisement, the amount of space to be taken, and the media in which a general public appeal shall be made, are weighed with great precision.

Two objects are aimed at: (1) to get a reasonable number of people immediately to write for the work, enclosing their first instalment; and (2) to induce a much larger number of people to write for full particulars and thus supply the names and addresses of likely purchasers. In order to make things easy the firm offer to send a free booklet to every inquirer.

It is out of the scope of this chapter to indicate the form of advertisement decided upon. Its size and number of repetitions belong to the exchequer department of the business.

The media through which the public shall be reached, however, is a subject meriting a little space.

Messrs. Lurgan & Feld have advertised before, and they have "keyed" their advertisements. That is to say, they know by the replies they receive which newspapers bring the most applications for "a free booklet." More than this, they

THE INQUIRIES ARRIVE

are probably able to judge which paper brings the largest number of sales.

These may seem to be identical facts, but they are not so in actual practice. A poor man may write yearningly to find out about an advertised book and never be able to buy it; whereas a rich man may write yawningly . . . and enclose his cheque for the full amount.

The advertisements appear.

Then letters arrive in great numbers—for a while the efforts of the staff are directed to systematizing and reducing the correspondence to order.

Anxiety is naturally felt about the actual sales.

A really good advertisement or series will be successful in itself in making actual sales, but the "follow-up" salesman does not let his hopes build too much on immediate response. He will probably judge the success of this publicity by the number of inquiries it brings.

There are some advertisers who so definitely set out with the object of getting large numbers of inquiries, and who so earnestly emphasize this part of their appeal, that it appears to the casual reader they are more eager to give away a "free booklet" than to sell their goods.

Messrs. Lurgan & Feld have received two kinds

of letters. Some are letters from buyers enclosing a first instalment. These are attended to in ordinary course. The others are letters or newspaper coupons asking for promised information about the book.

The Free Booklet.

The second publicity step in such a campaign is frequently a free booklet.

This is almost a work of art in itself, and great care has been taken in its publication. It outlines the scope, purpose, and intention of the publication, the names of editors and authors, extracts from the text, copies of some of the illustrations, and brief, convincing letterpress, containing the most convincing arguments that can be advanced as inducements to the buyer.

There is a form to be filled up and a letter thanking for the inquiry, etc., thus constituting the first move in a "personal contact" campaign.

This first letter is not quite so important as the later ones, for naturally it will be regarded as a covering note of the booklet. It should, however, be upon headed paper, and in type print. At the foot of this communication it is permissible—probably good policy—to use a rubber stamp or a block-printed signature. There need

THE PERSONAL TOUCH

be no hesitation in letting the inquirer know that he is one of thousands who applied.

Here is a simple form of a covering letter-

CHESNEY HOUSE.

192 COVENT GARDEN ST., W.C.2.

16th September, 19...

Dear Sir,

Your kind inquiry for our Illustrated Booklet on "The Citizen's Companion" is appreciated by us, and we have pleasure in sending the brochure herewith. It has not been easy in such a brief summary to show the complete usefulness and value of Professor Hatton's work, but we are hopeful that from its pages you will obtain a sufficient indication of the scope and accuracy of the book.

We should like to have you as a subscriber to the first edition.

Yours faithfully,

Lurgan & Feld.

In this letter good construction of sentences is not aimed at. Letters should be chatty rather than stately, though not too familiar.

The personal touch is introduced in the last paragraph. "We should like to have you" could

only be resented by a cantankerous crank, and it makes the circular a letter.

Letters for this purpose are usually typeprinted on headed paper.

There are firms in London and other big cities who make a speciality of this work. These firms are usually prepared to carry through the printing, addressing and dispatching of any number of copies.

Care should be taken in the preparation of these epistles, and proofs should be read by more than one person to make absolutely sure of accuracy. It is advisable to pass all literature around the office and warehouse and get the opinion of everyone—especially that of the office boy.

The type-printers, for a small extra fee, will "match in," that is to say, put the names and addresses upon the actual letters as well as upon the envelopes.

They will fold, enclose, stamp and post if desired. In relation to the last operation, it is businesslike and usual for the advertising firm to check the numbers of letters as they are being passed to the postal authorities.

A fortnight elapses. A fortnight is a good period between letters. The subject is kept still fresh, and there is no appearance of undue haste. Then out goes the first "follow-up"—

"FOLLOW-UP" LETTERS

CHESNEY HOUSE,

192 COVENT GARDEN St., W.C.2. 1st October, 19..

Dear Sir,

Many people are paying more Income Tax than they need pay, and it has occurred to us that the illustrated booklet we sent you on "The Citizen's Companion" did not indicate how fully this subject is dealt with in Professor Hatton's work.

The section on Income Tax is by Mr. Dendon Hurd, the expert, and is right up to date. In fact, the proofs of the whole book were held back till the last moment so as to include the latest points.

This reminds us that in all the cases in which legal questions are dealt with, the spirit of the work is not "Every man can be his own lawyer," but rather how every man can avoid legal complications and difficulties by certain plainly indicated lines of action. The pitfalls of after-war conditions are many, but with this useful work they can be avoided.

We should be glad to hear from you.

Yours faithfully,

This letter indicates a method of concentrating upon one or two special points. Every man wishes to avoid law. Every man who pays Income Tax suspects he is paying too much.

The letter breaks right into its subject, and

should claim attention with its opening words. Even the people who do not at present pay Income Tax are fearing that they may soon be called upon for payments of improper size.

The interest is aroused by the subject of the tax, and is carried on to a closely allied interest. Men have emerged from the Great War to find all law and custom changed in a hundred respects. Any man may be breaking a dozen laws daily and scarcely know it. He doesn't hope to be as wise as a barrister about all these points, but simple advice, simply stated, may appeal to him.

It was presumed that most of the subscribers would be men, but many women have also sent inquiries.

Messrs. Lurgan & Feld hesitate.

Will the Income Tax letter do for women readers? Wouldn't it be better to point out the "recipe and cooking" section?

It is decided to leave the letter as it is, for both men and women. Men earn the money, but women have the spending and most women suspect their husbands are being robbed by the Chancellor.

Form of Follow-up Letter.

And here a few words about the form of "follow-up" letters.

A GRATUITOUS INSULT

Don't start "Dear Sir, or Madame." Have some of your letters typed "Dear Madame," and some "Dear Sir." It is far better to send out fewer letters and to have these small details right, than to increase the number at a cost of carelessness in this respect.

Speaking personally, I would not resent a letter, addressed to me, commencing "Dear Madame." I would conclude that an error had been made, and anyone is liable to make an error.

But a letter beginning "Dear Sir, or Madame" is a gratuitous insult. It means "I am so terribly busy that I can't tell which you are, and (Dear Sir, or Madame) I don't care tuppence either."

Let your "follow-up" letters be signed in pen and ink. It may cost a little more to do this. It may mean that the whole office staff has to be empowered to sign letters, and work overtime at that! and that the letters have to be brought from and perhaps sent back to the printing works to be despatched.

But, in the multiplicity of numbers never lose sight of the unit, the personal element, the fact that each separate document is a letter from one living person or firm to another living person.

You may send out circulars—printed from end to end and bearing no signature—in unclosed

envelopes, but letters are different, and must be treated as such.

Try to send the letter alone. Do not enclose pamphlets or any printed matter if it be possible to avoid doing so. In this particular case enclosures may appear necessary, and these would naturally take the form of an envelope and an agreement to purchase.

But enclosures are not essential in a first "follow-up" letter. Indeed it can be argued that the document is much more effective without them, and as presumably the recipient still has the pamphlet he will be able to find the form of agreement therein.

In commercial correspondence where large contracts are involved, firms avoid enclosing reply envelopes, as this gives an appearance of undue pressure and is detrimental to business.

Meanwhile a "follow-up" letter to the special list is sent out.

CHESNEY HOUSE,

192 COVENT GARDEN ST., W.C.2.

1st October, 19...

Dear Sir,

As a public man, you are probably not bewildered by the duties of public life such as taking the chair, or making a speech, or other duties dealt with in Professor Hatton's "Citizen's Companion," but none the less we would like to point out to you that this important work has other values for those in prominent positions, especially when they are busy men.

The sections for the use of Statesmen, Members of Parliament, Magistrates, City, County, and Borough Councillors, teem with facts of the utmost value.

It is probable also that you come upon some who are not used to the platform and who seek your advice as a public man on, say, "How to address a meeting." It will be useful for you to know that this work contains a section "Speeches for all occasions," and to be able to lend such a work to a beginner may save you from a difficult dilemma.

Yours faithfully, Lurgan & Feld, Ltd.

Written in this manner, the letter will not offend anyone, and those to whom it conveys a more personal meaning will not miss the moral. The man who has been pitchforked into a public position and wants to know how to make a speech is really addressed and, at the same time, no offence can be taken by those whose reputation as masters of public and platform etiquette is unassailable.

Here, as in the previous example, it will be noticed that there is no introductory paragraph. Such preliminaries are invariably a mistake, and the more abrupt and direct the opening words the better, provided of course that the atmosphere of cordiality and courtesy is never spoilt with flippancy or familiarity.

Messrs. Lurgan & Feld, Ltd., have their second "follow-up" prepared. The proof has been read, and the order for printing is about to be given when the unexpected happens.

They receive a letter—

Logis Cunn Lodge, Bridgwater.

12th October, 19..

Dear Sirs,

I feel it my duty to write you that your book, "The Citizen's Companion," has saved me from a lawsuit—or worse.

I am building an extension to furniture factory and the foundations were dug, when I chanced to read an article in the "Landlord and Tenant" section: "Be sure you own the land you build on." It made me nervous, and I made my architect and lawyer go into it together.

Actually I was building two feet outside my line.

THE COVERING LETTER

I have been able to buy the bit of ground for a small sum, but my neighbour jokingly told me he was waiting for me to get the roof on to claim something bigger. He tells me I ought to write and thank you.

You can use this letter as you think fit.

Yours faithfully, Benjamin N. Copperslide.

The firm have their second "follow-up" ready made. The covering letter is easy to write.

CHESNEY HOUSE,

192 COVENT GARDEN ST., W.C.2. 16th October, 19..

Dear Sir,

The enclosed letter speaks for itself. We are constantly receiving appreciations of Professor Hatton's remarkable work, "The Citizen's Companion." Not one, but a thousand useful hints are to be found in the three volumes, which cover nearly all the contingencies of life in which money is likely to be lost through lack of precise knowledge or foresight.

We suggest to you that £2 12s. 6d. (or £3 13s. 6d. in special morocco binding) is an investment rather than an outlay when a glance at its pages before signing a document, insuring your house, engaging an employee or purchasing a motor-car, may save you from losses running into three or four figures.

We would like you to have a first edition copy, as there may be a delay when this is exhausted, and your order with 5s. enclosed as a first instalment would enable us to secure this for you.

Yours faithfully, Lurgan & Feld, Ltd.

The "follow-up" series follows as long as it seems judicious.

Conclusion.

In concluding this book on some aspects of the Mail Order business, the author regards it as a duty to suggest that the chief peril of this trade lies in its looseness and detachment.

Substance, responsibility and system may seem unimportant in commerce, while apparently a trader can operate from a back room in a side lane, upon the results of a few advertisements.

But the experience of men who have succeeded in this branch of commerce does not favour the theory. These are nearly all successful because of their all-round commercial capacity and their adherence to the best ideals of business.

INDEX

| ın, 59 |
|-----------------------------------|
| , bad methods in, 65 |
| , brevity in, 61 |
| —, clearness in, 60 |
| —, concentration in, 68 |
| —, how to read, 57 |
| —, natural arguments, 62 |
| , overstatement in, 59 |
| —— should attract, 63 |
| — that stand out, 66 |
| Advertising adds to cost of |
| goods, 18 |
| |
| agents, when to employ, |
| |
| — booklets, 69 |
| circulars, 78 |
| , cumulative effect of, 9, |
| 11, 19 |
| folders, 73, "follow-up" letters, |
| , "follow-up" letters, |
| 79 |
| —, high cost of, 6, 18 |
| not easy to depute, 54 |
| — price lists, 75 |
| , publicity sense in, 54 |
| America, isolation of buyers, |
| 2 |
| American methods differ |
| from English, 1 |
| Approval, goods on, 39 |
| ,, book, 40 |
| Article to be sold, 13 |
| ———— local con- |
| sideration, 14 |
| , |
| BANKERS' overdrafts, not |
| now easy to obtain, 20 |
| ———, security for, 21 |
| Bartering instinct, 4 |
| |

ADVERTISEMENTS, arguments |

Beginning of a mail order business, 6 Book-keeping, 26 Booklets, 69 Buying, ensure constant supplies in, 14 --- lovalty in, 15 CAPITAL, 13 Card index, alphabetical order of, 50 -, details to be entered, 51 — —, divisions of, 49 — — should not be used as ledger, 45 ----, slow payers to be noted in, 42 ---- where division is necessary, 54 Carding, sectional, danger of, 46 Carriers, stated hour of calling, 25 Cash Book, 27 - in advance, 18 — transactions, 26 —, separating from other papers, 31, 35 Central fixed idea, 11, 12 Change, 10 Check, an efficient, on money, Cheques, abbreviations in noting, 31 Chicago firms, 3 Circulars, 78 Clerks, reliable for postal

collection, 34

INDEX

Concentration in advertising, 68 Connection, slowly build, 11 Cost of advertising, 6, 18 Credit, 13 Cumulative effect of advertising, 9, 11, 19

EXPERIENCE advisable, 13

FINANCIAL problems, 20 Folders, 73 "Follow up" letters, 79

Honesty, how to assure, 23 Human nature, 4

"Mr. Callowhawk, Tobacconist," 7
"The retail draper," 8
"Special Witney Blankets," 9
"Dudleys," 10, 11
Commercial travellers, 11
"Higgins, High Street," 12
Manufacturer who backs the beginner, 13
No profit budgeted for, 17

Illustrative Cases—(contd.)
" Heaps' Dessert Set," 19
" Fretwork Tools," 29
" Postal orders as waste paper," 34
The card index, 46
The blouse at 12s. 11d., 77
Lurgan & Feld, Ltd., 80
Imprest system, 27

LEDGER, where not required, 28, 39
—, method of keeping, 40
Letter-box precautions, 33
Local and distant trade, 5, 8
— considerations affect choice of articles, 14

MANUFACTURING not advisable till sale is constant, 15—, where money is lost in, 15
Money in letters, precautions

against loss, 33
—— returned, 21
Motor cars sold by post, 20

NAMES for index, obtaining, 83

New York firms, 3

Paper, use good, 69

PACKING, 17

OVERDUE Accounts, 41, 42
Book, 43

Partnership, 21 Plan of campaign, soundness of, 16 Plainness of advertising, 67 Postage, 7, 17 Price lists, 75 Profits must be planned for, 16 Publicity (see Advertising) INDEX

"Reason why" publicity, 61
Repetition, value of, 11
Risk, putting limit to, 14
— of failing to obtain
continuous supplies, 15
— of robbery, 23
Robbery, precautions against,
22

Sales, be sure of, before manufacturing, 15
Selection of article to sell, 13
Shop, business without a, 10
Shopping habit, 2
Signature on letters, 91
Speculative venture without footing in commerce, 6

Staff selection, 23
Stock, advertising a nonreplaceable, 10
Stocktaking, frequent rough,
25
Supplies, ensuring constant,
14
System in dispatching goods,

TOBACCONIST extends his trade, 7
Type, 69
— duplicating, 88

WAREHOUSING, 23

- AN ABRIDGED LIST OF THE

COMMERCIAL HANDBOOKS

OF

SIR ISAAC PITMAN & SONS, LTD.

LONDON: PARKER STREET, KINGSWAY, W.C.2
BATH: Phonetic Institute.
MELBOURNE: The Rialto, Collins St.
NEW YORK: 2 West 45th St.
TORONTO: 70 Bond Street.

The prices contained in this Catalogue apply only to the British Isles, and are subject to alteration without notice.

TERMS—

Cash must be sent with the order, and must include an approximate amount for the Postace. When a remittance is in excess of the sum required, the surplus will be returned. Sums under 6d, can be sent in stamps. For sums of 6d, and upwards Postal Orders or Money Orders are preferred to stamps, and should be crossed and made payable to

Ours unaer Oil, can be sen in stamps. For sums of Oil and upwards Fostal Orders or Money
Orders are preferred to stamps, and should be crossed and made payable to
SIR ISAAC PITMAN & SONS, LTD.
Remittances from abroad should be by means of International Money Orders in Foreign
Countries, and by British Postal Orders within the British Overseas Dominions. Colonial
Postal Orders are not negotiable in England. Foreign stamps CANNOT BE ACCEPTED.

ARITHMETIC

| FIRST STEPS IN COMMERCIAL ARITHMETIC. By ARTHUR E. WILLIAMS, M.A., | |
|--|------|
| B.Sc. In crown 8vo, limp cloth, 8o pp Net, THE ELEMENTS OF COMMERCIAL ARITHMETIC. By Thomas Brown. In | 1/ |
| THE ELEMENTS OF COMMERCIAL ARITHMETIC. By Thomas Brown. In | |
| crown 8vo, cloth, 140 pp Net | 2/ |
| BUSINESS ARITHMETIC. Part L. In crown 8vo, cloth, 120 pp. 2/- net. Answers | 1/- |
| BUSINESS ARITHMETIC. Part II. In crown 8vo, cloth, 144 pp. 1/9. Answers COMPLETE COMMERCIAL ARITHMETIC. Contains Parts I and II above mentioned. | 1/- |
| In grown 810 cloth 26 pp | 1/0 |
| In crown 8vo, cloth, 264 pp. SMALLER COMMERCIAL ARITHMETIC. By C. W. CROOK, B.A., B.Sc. In | 2/1 |
| crown 8vo. + cloth 2/- net Answers Net | 1/ |
| crown 8vo, 1 cloth | |
| limp cloth, about 80 pp. Net COMPLETE MERCANTILE ARITHMETIC. With Elementary Mensuration. By | 1/ |
| COMPLETE MERCANTILE ARITHMETIC. With Elementary Mensuration. By | |
| H. P. GREEN, F.C.Sp.T. In crown 8vo. cloth gilt, with Key, 646 pp Net | 6/ |
| Complete book without Key, 600 pp., 5/6 net. Key separately, 1/3 net. Also in | |
| three parts. Part I, 300 pp., 4/-net. Part II, 208 pp., 2/8 net. Part III, 100 pp. 1/- net. | |
| THE PRINCIPLES AND PRACTICE OF COMMERCIAL ARITHMETIC. By P. W. | |
| Norris, M.A., B.Sc. In demy 8vo, cloth, 452 pp Net | 7/ |
| Norris, M.A., B.Sc. In demy 8vo, cloth, 452 pp Net COUNTING HOUSE MATHEMATICS. By H. W. Porritt and W. Nicklin, A.S.A.A. | |
| In crown 8vo, cloth, 120 pp. ARITHMETIC AND BOOK-KEEPING. By Thos. Brown, F.S.S., and VINCENT E. | 2/ |
| ARITHMETIC AND BOOK-KEEPING. By Thos. Brown, F.S.S., and VINCENT E. | |
| COLLINGE, A.C.I.S. In two parts. Each in crown 8vo, cloth. Part 1, 124 pp, | 4 14 |
| 2/6 net. Part 2, 115 pp Net LOGARITHMS FOR BUSINESS PURPOSES. By H. W. PORRITT and W. NICKLIN, | 1/3 |
| A.S.A.A. In crown 8vo, limp cloth Net | 94 |
| RAPID METHODS IN ARITHMETIC. By John Johnston. Revised and Edited by | Ju |
| G. K. BUCKNALL, A.C.I.S. (Hons.). New and Enlarged Edition. In foolscap | |
| 8vo, cloth, 96 pp | 1/- |
| 8vo, cloth, 96 pp Not EXERCISES ON RAPID METHODS IN ARITHMETIC. By John Johnston. In | |
| foolscap 8vo, cloth METHOD IN ARITHMETIC. A guide to the teaching of Arithmetic. By G. R. | 1/- |
| METHUL IN ARITHMETIC. A guide to the teaching of Arithmetic. By G. R. | |

Net

1/6

PURDIE, B.A. In crown 8vo, cloth, 87 pp.

| By Dr. F. McLiwo Pernin. die 8vo, with numerous illustrations. Net | 3/ |
|--|------|
| ARITHMETIC OF ALLERYATING CURRENTS. By E. H. CRAPPER, M.I.E.E. In crown 800 illustrated . Net | 6/ |
| ARITHMETIC OF ELECTRICAL ENGINEERING. For Technical Students, In crown 8vo, illustrated . Net | 3/ |
| THE SLIDE RULE. A Practical Manual. Illustrated Net | 3/ |
| THE PROPERTY OF THE PARTY OF TH | - |
| BOOK-KEEPING AND ACCOUNTANCY | |
| FIRST STEPS IN BOOK-KEEPING. By W. A. HATCHARD, A.C.P., F.B.T. In | |
| crown 8vo, limp cloth, 80 pp | 1/ |
| more elaborate treatises. In crown 8vo, cloth, 144 pp. 2/- Answers, Net EASY EXERCISES FOR PRIMER OF BOOK-KEEPING. In crown 8vo, 48 pp. | 1/ |
| BOOK-KEEPING FOR PRIMER OF BOOK-KEEPING. In crown 8vo, 48 pp | 60 |
| BOOK-KEEPING FOR BEGINNERS. A first course in the art of up-to-date Book-keeping. With Answers to the Exercises. By W. E. HOOPER, A.C.I.S. In | |
| crown 8vo, cloth, 148 pp. THE ELEMENTS OF BOOK-KEEPING. By W. O. BUXTON, A.C.A. (Hons.). In | 2/ |
| crown 8vo, Duxeen 157 pp Net BOOK-KEEPING AND COMMERCIAL PRACTICE. By H. H. SMITH, F.C.T., | 2/ |
| F.Inc.S.T. In crown 8vo. cloth, 152 pp. | 1/5 |
| F.Inc.S.T. In crown 8vo, cloth, 152 pp. BOOK-KEEPING SIMPLIFIED. Thoroughly revised edition. By W. O. Buxton, | |
| A.C.A. (Hons.), in crown evo, cloth, 304 pp 3/6. Answers, Net | 3/- |
| HIGHER BOOK-KEEPING AND ACCOUNTS. By H. W. PORRITT and W. NICKLIN, | |
| A.S.A.A. In crown 8vo, cloth, 304 pp., with many up-to-date forms and facsimile documents | 5/- |
| FULL COURSE IN BOOK-KEEPING. By H. W. PORRITT and W. NICKLIN, A.S.A.A. | |
| In crown 8vo, cloth gilt, 540 pp Net COMPLETE BOOK-KEEPING. A thoroughly comprehensive text-book, dealing with | 5/- |
| all departments of the subject. In crown 8vo, cloth, 424 pp. 6/6 Answers, Net | 4/- |
| all departments of the subject. In crown 8vo, cloth, 424 pp. 6/8 Answers, Net ADVANCED ACCOUNTS. A Practical Manual for the Advanced Student and Teacher. Edited by Roger N. Carter, M.Com., F.C.A. In demy 8vo, cloth gilt, 988 pp., | |
| with many forms and facsimile documents | 7/6 |
| DICTIONARY OF BOOK-KEEPING. A Practical Guide and Book of Reference for Teachers, Students and Practitioners. By R. J. PORTERS. In demy 8vo, cloth | |
| gilt, with facsimiles, 780 pp. BOOK-KEEPING FOR RETAILERS. By H. W. PORRITT and W. NICKLIN, A.S.A.A. | 7/6 |
| In crown 8vo, cloth, 124 pp Net | 2/6 |
| In crown 8vo, cloth, 124 pp. ADDITIONAL EXERCISES IN BOOK-KEEPING, Nos. I and II. New Editions. In crown 8vo, 56 pp. No. 1, 8d. net. No. 2, 9d. net . Answers, each, Net | 6d. |
| BOOK-KEEPING TEST CARDS. Elem. and Inter. Per set Net | 2/- |
| | 3/6 |
| EXAMINATION NOTES ON BOOK-KEEPING AND ACCOUNTANCY. By J. BLARE HARROLD, A.C.I.S., F.C.R.A. Cloth, 6½ in. by 3½ in., 56 pp. NoteL BOOK-KEEPING. With illustrative forms and exercises. In crown 8vo, | 2/6 |
| cloth, 72 pp | 2/6 |
| BOOK-KEEPING AND ACCOUNTANCY PROBLEMS. By G. Johnson, F.C.I.S. | - |
| In crown 8vo, cloth gilt, 112 pp. Net COMBINED MANUSCRIPT BOOK FOR BOOK-KEEPING. In crown 4to, stiff paper | 3/6 |
| wrapper, 144 pp | 1/8 |
| IDEAL MANUSCRIPT BOOKS FOR BOOK-KEEPING. Large post 4to. Cash Book; Purchases Book; Sales Book and Journal; Ledger Each | 7d. |
| AVON EXERCISE BOOKS FOR BOOK-KEEPING. Foolscap folio | |
| Journal, 8d.; Cash Book, 8d.; Ledger EXAMINATION NOTES ON MUNICIPAL ACCOUNTANCY. By W. G. DAVIS, | 1/- |
| EXAMINATION NOTES ON MUNICIPAL ACCOUNTANCY. By W. G. Davis, A.S.A.A. Size 61 in. by 31 in., cloth, 56 pp. BALANCE SHEETS: HOW TO READ AND UNDERSTAND THEM. By PHILIP | 2/- |
| TOVEY, F.C.I.S. In looiscap ovo, cloth, of pp., with 20 inset Dalance Sheets Net | 2/6 |
| HOW TO BECOME A QUALIFIED ACCOUNTANT. By R. A. WITTY, A.S.A.A. Second Edition. In crown 8vo, cloth, 120 pp Net | 3/6 |
| ACCOUNTANCY. By F. W. PIXLEY, F.C.A., Barrister-at-Law. In demy 8vo, cloth, | |
| ACCOUNTING. By S. S. Dawson, M.Com., F.C.A., and R. C. de Zouche, F.C.A. | 7/6 |
| In demy 8vo. 280 pp., cloth Net | 10/6 |
| BOOK-KEEPING TEACHERS' MANUAL. By C. H. KIRTON, A.C.I.S., F.Inc.S.T. In demy 8vo. cloth gilt. 230 pp. Net | 7/6 |
| In demy 8vo, cloth gilt, 230 pp Net NOTES OF LESSONS ON BOOK-KEEPING. By J. ROUTLEY. In crown 8vo, 133 pp. | |
| Net | 3/6 |

THE METRIC AND BRITISH SYSTEM OF WEIGHTS, MEASURES, AND COINAGE.

| AUDITING, ACCOUNTING AND BANKING. By FRANK DOWLER, A.C.A., and E. MARDINOR HARRIS, A.I.B. In demy syo, cloth gift, 328 ppt. 1. c · · · · Net PRINCIPLES OF BOOK-KEEPING EXPLAINED: By I. H. HUMRIRYS' In crown | 7/0 |
|--|---|
| 8vo, cloth, 120 pp. Net MANUFACTURING BOOK-KEEPING AND COSTS. By G. JOHNSON, F.C.I.S. In | 2/0 |
| demy 8vo, cloth gilt, 120 pp | 5/- |
| Net | 6/- |
| DEPRECIATION AND WASTING ASSETS, and their Treatment in Computing Annual Profit and Loss. By P. D. Leake, F.C.A. In demy 8vo, cloth git, 223 pp. Net | 15/- |
| THE PRINCIPLES OF AUDITING. By F. R. M. DE PAULA, O.B.E., F.C.A. In demy 8vo, cloth gilt, 224 pp | 7/0 |
| COST ACCOUNTS IN PRINCIPLE AND PRACTICE. By A. CLIFFORD RIDGWAY, F.C.A. In demy 8vo, cloth gilt, 120 pp. Net | 5/- |
| GOLD MINE ACCOUNTS AND COSTING. A Practical Manual for Officials, Accountants, Book-keepers, Etc. By G. W. Tair. In demy 8vo, cloth gilt, | - |
| 93 pp. COMPANY ACCOUNTS. A complete, practical Manual for the use of officials in Limited Companies and advanced students. By ARTHUR COLES, F.C.I.S. In | 6/- |
| Limited Companies and advanced students. By ARTHUR COLES, F.C.I.S. Indem 8vo, cloth gilt, 336 pp. Second Edition | 7/6 |
| Net . | 6/- |
| THE ACCOUNTS OF EXECUTORS, ADMINISTRATORS AND TRUSTEES. By WILLIAM B. PHILLIFS, A.C.A. (Hons. Inter. and Final), A.C.I.S. In demy 8vo, | |
| cloth gilt, 152 pp. RAILWAY ACCOUNTS AND FINANCE. The Railway Companies (Accounts and Returns) Act, 1911. By Allen E. Næwhook, A.K.C. In demy 8vo, cloth gilt, | 5/- |
| 148 pp Net | 5/- |
| THE PERSONAL ACCOUNT BOOK. By W. G. Dowsley, B.A. Size, 15½ in. by 9½ in., half leather, 106 pp., with interleaved blotting paper Net | 10/0 |
| SHOPKEEPERS' ACCOUNTS SIMPLIFIED. By C. D. CORNELL. In crown 8vo, 70 pp Net | 2/- |
| 70 pp. THE "EFFICIENT" CHECK FIGURE SYSTEM. By; H. O. HORTON. In demv 8vo, 22 pp. Net | 1/- |
| | |
| DUCINECS TOAINING CODY DOOKS ETC | |
| BUSINESS TRAINING, COPY BOOKS, ETC. | |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. | 3/- |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. Net COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In | 3/- |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. COMMERCIAL READER (Sapir Book). An introduction to Modern Commerce. | 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo. | 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. | 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. Net COUNTING-HOUSE ROUTINE. 1st Year's Course. By Vincent E. Collinge. | 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 27a pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 1 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. | 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Not FIFTICE ROUTINE FOR BOYS AND GIRLD. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms are proposed by the country of t | 3/6 3/6 1/- 1 6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 1 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 1 cloth, with illustrations, maps and facsimile commercial forms, 188 pp. Net THE PRINCIPLES OF BUSINESS. By LAMES STEPHENSON, M.A., M.Com., B.Sc. | 3/6 3/6 1/- 1 6 2/- |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 1 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, 1 cloth, with illustrations, maps and facsimile commercial forms, 188 pp. Net THE PRINCIPLES OF BUSINESS. By LAMES STEPHENSON, M.A., M.Com., B.Sc. | 3/6 3/6 1/- 1 6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. Net COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 162 pp. Net COUNTING-HOUSE ROUTINE. Shy James Stephenson, M.A., M.Com., B.Sc., A.C.I.S. In crown 8vo, 2 cloth, 217 pp. Part 1. In crown 8vo, cloth, 227 pp. Net Part 1. In crown 8vo, cloth, 220 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 26th, 26t | 3/6 3/6 1/- 1 6 2/- 3/6 3/- 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, imp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 1 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. Net COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 162 pp. Net COUNTING-HOUSE ROUTINE. Shy James Stephenson, M.A., M.Com., B.Sc., A.C.I.S. In crown 8vo, 2 cloth, 217 pp. PHE PRINCIPLES OF BUSINESS. By James Stephenson, M.A., M.Com., B.Sc., Part I. In crown 8vo, cloth, 220 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Eighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 320 pp. The PRINCIPLES AND PRACTICE OF COMMERCE. By James Stephenson, M.A. | 3/6 3/6 1/- 1 6 2/- 3/6 3/- |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 1 imp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 163 pp. Net PRINCIPLES OF BUSINESS. By James Stephenson, M.A., M.Com., B.Sc. Part I. In crown 8vo, cloth, 217 pp. Part 2. In crown 8vo, cloth, 220 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Bighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 302 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Bighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 302 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Bighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 302 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Bighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 302 pp. MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Bighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 302 pp. MET THE PRINCIPLES AND PRACTICE O | 3/6 3/6 1/- 1 6 2/- 3/6 3/- 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 1 in prototh, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. Collinge, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 188 pp. THE PRINCIPLES OF BUSINESS. By James Stephenson, M.A., M.Com., B.Sc. Part I. In crown 8vo, cloth, 220 pp. Net THE PRINCIPLES AND PRACTICE OF COMMERCE. By James Stephenson, M.A., M.Com., B.Sc. In demy 8vo, cloth gilt, 648 pp., with many illustrations, diagrams, etc. Net COMMERCIAL READER. | 3/6 3/6 1/- 1 6 2/- 3/6 3/- 3/6 |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. Contains over 160 black and white illustrations. In crown 8vo, cloth, 272 pp. Net OFFICE ROUTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages. Each in crown 8vo, 12 nd and 3rd Stages. Each in crown 8vo, 13 nd 13 nd 14 nd | 3/6 3/6 1/- 1 6 2/- 3/6 3/- 3/6 5/- |
| COMMERCIAL READER (Junior Book). Our Food Supplies. By F. W. CHAMBERS. With over 70 illustrations, 240 pp. COMMERCIAL READER (Intermediate Book). Our Manufacturing Industries. In crown 8vo, cloth, 240 pp. Over 150 illustrations. Net COMMERCIAL READER (Senior Book). An introduction to Modern Commerce. CONTINE FOR BOYS AND GIRLS. In three stages. Each in crown 8vo, 64 pp. 1st Stage, 8d. 2nd and 3rd Stages FIRST STEPS IN BUSINESS TRAINING. By V. E. COLLINGE, A.C.I.S. In crown 8vo, limp cloth, 80 pp. COUNTING-HOUSE ROUTINE. 1st Year's Course. By Vincent E. COLLINGE, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps, and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. COLLINGE, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 162 pp. COUNTING-HOUSE ROUTINE. 2nd Year's Course. By Vincent E. COLLINGE, A.C.I.S. In crown 8vo, 2 cloth, with illustrations, maps and facsimile commercial forms, 188 pp. THE PRINCIPLES OF BUSINESS. By James Stephenson, M.A., M.Com., B.Sc. Part 1. In crown 8vo, cloth, 217 pp. Net MANUAL OF BUSINESS TRAINING. Contains 66 maps and facsimiles. Eighth Edition, thoroughly revised and considerably enlarged. In crown 8vo, cloth, 320 pp. THE PRINCIPLES AND PRACTICE OF COMMERCE. By James Stephenson, Met. Net. OMMERCIAL PRACTICE. By Alfred Schoffled. In crown 8vo, cloth, 266 pp. Net. THE PRINCIPLE AND PRACTICE OF COMMERCE. Being a Complete Guide to Commercial Commercial Practice. Commercial Commercial Practice. Commercial Practice. Reing a Complete Guide to Commercial Commercial Commercial Practice. Commercial Practice. Reing a Complete Guide Reinger Commercial Commercial Commercial Commercial Commercial Commercial Practice. Commercial Practice. Reing a Complete Guide Reinger Commercial | 3/6 3/6 1/- 1 6 2/- 3/6 3/- 3/6 5/- |

| MODERN BUSINESS AND ITS METHODS. By W. CAMPBELL, Chartered Secretary | |
|--|------------|
| MODERN BUSINESS AND TIS METHODS: By W. CAMPBELL, Chartered Secretary Part I. No. 8/6" Part II. Not. 3/6. Complete Net State A COURSE IN BUSINESS TRAINING." By G. K. BUCKNALL, A.C.I.S. In crown | 7/6 |
| 8vo, 102 pp. | 2/6 |
| 8vo. 102 pp. ROUTINE OF COMMERCE. By A. Schoffeld. In demy 8vo, cloth, 170 pp. Net ELEMENTS OF COMMERCE. By F. Herwood, A.C.I.S. In demy 8vo, cloth, | 6/- |
| FACSIMILE COMMERCIAL FORMS. New, Revised, and Enlarged Edition. Thirty- | 6/- |
| five separate forms in envelope | 2/- |
| Forms separately, per doz. Net EXERCISE BOOK OF FACSIMILE COMMERCIAL FORMS. In large post 4to, 32 pp. FACSIMILE COMPANY FORMS. Thirty-four separate forms in envelope. Net | 8d. 8d. |
| Forms separately per doz | 1/3 6d |
| "NEW ERA" BUSINESS COPY BOOKS. By F. HEELIS, F.C.I.S. Civil Service Style. In three books, Junior, Intermediate, and Senior. Each in stout paper | Ou |
| covers, large post 4to, 32 pp Net BUSINESS TRAINING EXERCISE BOOK. Part 1. By James E. Sladen, M.A. | 91 |
| (Oxon.), F.I.S.A. In large post 4to, 64 pp Net | 2/- |
| OFFICE ROUTINE COPY BOOKS, No 1, No. 2, and No. 3. Each in large post 4to, 24 pp Net | 8d. |
| COMMERCIAL HANDWRITING AND CORRESPONDENCE. In foolscap 4to, quarter cloth, 80 pp Net | 3/- |
| BUSINESS HANDWRITING. Seventh Edition, Revised. In crown 8vo, cloth, | |
| HOW TO WRITE A GOOD HAND. By B. T. B. Hollings. In crown 8vo, oblong, | 1/9 |
| HANDBOOK FOR COMMERCIAL TEACHERS. By FRED HALL, M.A., B.Com., | 1/6 |
| ECIE etc. In comme five cloth wilt comme | 2/6 |
| THE BUSINESS GIRL'S HANDBOOK. By C. CHISHOLM, M.A., and D. W. WALTON. FOREWORD BY SARAH BERNHARDT. In crown 8vo, cloth, 176 pp. Net THE BOY'S BOOK OF BUSINESS. By the same Authors. Foreword by Lieut. Gen. Sir R. S. S. Baden-Powell. In crown 8vo, cloth, 176 pp. Net BUSINESS METHODS AND SECRETARIAL WORK FOR GIRLS AND WOMEN. BY HELEN REVARD, M.A. In grown 8vo cloth, 200 GERLS AND WOMEN. | 2/6 |
| Gen. Sir R. S. S. BADEN-POWELL. In crown 8vo, cloth, 176 pp Net | 2/6 |
| By Helen Reynard, M.A. In crown 8vo, cloth, 96 pp. Net THE JUNIOR WOMAN SECRETARY. By Annie E. Davis, F.Inc.S.T. In | 2/6 |
| THE JUNIOR WOMAN SECRETARY. By ANNIE E. DAVIS, F.Inc.S.T. In crown 8vo, cloth, 100 pp., with illustrations | 2/- |
| THE JUNIOR CORPORATION CLERK. By J. B. CARRINGTON, F.S.A.A. In crown 8vo, cloth gilt, with illustrations, 136 pp. Net | |
| POPULAR GUIDE TO JOURNALISM. By A. KINGSTON. 4th Edition. In crown | 1/6 |
| PRACTICAL JOURNALISM AND NEWSPAPER LAW. By A. BAKER, M.J.I., and | 2/6 |
| E. A. COPE. In crown 8vo, cloth, 180 pp Net | 3/6 |
| CIVIL SERVICE * | |
| THE CIVIL SERVANT AND HIS PROFESSION. In crown 8vo, cloth, 120 pp Net CIVIL SERVICE GUIDE. By A. J. LAWFORD JONES. In crown 8vo, 129 pp. Net | 3/6 |
| DIGESTING RETURNS INTO SUMMARIES. By A. I. LAWFORD IONES. Of | 2/6 |
| H.M. Civil Service. In crown 8vo, cloth, 84 pp Net COPYING MANUSCRIPT, ORTHOGRAPHY, HANDWRITING, etc. By the same | 2/6 |
| Author. Actual Examination Papers only. In foolscap folio, 48 pp Net CIVIL SERVICE HANDWRITING GUIDE AND COPY BOOK. By H. T. JESSOP, | 3/6 |
| B.Sc. In crown 4to, 32 pp Net CIVIL SERVICE AND COMMERCIAL COPYING FORMS. In crown 8vo, 40 pp. Net | 10d. |
| RULED FORMS FOR USE WITH THE ABOVE. Books I and IL. Each foolscap | 6d. |
| civil service and commercial long and cross tots. Two Series, each | 8d. |
| in crown 8vo, 48 pp Net CIVIL SERVICE ARITHMETIC TESTS. By P. J. VARLEY-TIPTON. In crown 8vo, | 8d. |
| cloth, 102 pp. CIVIL SERVICE ESSAY WRITING. By W. J. Addis, M.A. In crown 8vo, limp | 2/6 |
| cloth, 108 pp Net | 2/6 |
| CIVIL SERVICE PRACTICE IN PRECIS WRITING. Edited by ARTHUR REYNOLDS, M.A. (Oxon.). In crown 8vo, 1 cloth, 240 pp Net | 3/6 |
| ELEMENTARY PRECIS WRITING. By Walter Shawcross, B.A. In crown 8vo, cloth, 8o pp | 2/- |
| GUIDE TO INDEXING AND PRECIS WRITING. By W. J. WESTON, M.A., B.Sc. (Lond.), and E. Bowker. In crown 8vo, cloth, 110 pp Net | 2/6 |
| INDEXING AND PRECIS WRITING. By A. J. LAWFORD JONES. In crown 8vo. | |
| EXERCISES AND ANSWERS IN INDEXING AND PRECIS WRITING. By W. J. | 2/6 |
| WESTON, M.A., B.Sc. (Lond.). In crown 8vo, cloth, 144 pp Net | 2/6 |

TO MARK

ENGLISH AND COMMERCIAL CORRESPONDENCE

| FIRST STEPS IN COMMERCIAL ENGLISH. By W. J. WESTON, M.A., B.Sc. (Lond.). In crown 8vo, limp cloth, 8o pp Not | 1/6 |
|---|------|
| FIRST STEPS IN BUSINESS LETTER WRITING. By FRED HALL, M.A., B.Com., | |
| F.C.I.S., etc. In crown 8vo, limp cloth, 80 pp Net | 1/6 |
| GUIDE TO COMMERCIAL CORRESPONDENCE AND BUSINESS COMPOSITION. By W. J. Weston, M.A., B.Sc. (Lond.). In crown 8vo, cloth, 156 pp., with many | |
| facsimile commercial documents | 2/6 |
| EXAMPLE OF COMMERCIAL ENGLISH. By Walter Shawcross, B.A. Including Composition and Précis Writing. In crown 8vo, cloth gilt, 234 pp Net | 3/6 |
| HOW TO TEACH COMMERCIAL ENGLISH. By WALTER SHAWCROSS, B.A. In | U/ U |
| crown 8vo, cloth gilt, 160 pp | 3/6 |
| COMMERCIAL CORRESPONDENCE AND COMMERCIAL ENGLISH. In crown 8vo, cloth, 272 pp. | 3/6 |
| THE CORRESPONDENCE OF COMMERCE. By A. RISDON PALMER, B.Sc., B.A. | |
| PRINCIPLES AND PRACTICE OF COMMERCIAL CORRESPONDENCE. By J. | 6/- |
| STEPHENSON, M.A., M.Com., B.Sc. in demy 8vo, 320 pp Net | 7/6 |
| ENGLISH MERCANTILE CORRESPONDENCE. In crown 8vo, cloth gilt, 260 pp. Net FIRST STEPS IN BUSINESS COMPOSITION. Edited by R. W. Holland, M.A., | 3/6 |
| M.Sc., LL.D. In crown 8vo, limp cloth, 8o pp. ENGLISH COMPOSITION AND CORRESPONDENCE. By J. F. Davis, D.Lit., M.A., | 1/6 |
| LLB. (Lond.). In crown 8vo, cloth, 118 pp Net | 2/6 |
| A GUIDE TO ENGLISH COMPOSITION. By the Rev. J. H. BACON. 112 pp. Duxeen Net | 2/- |
| ENGLISH GRAMMAR. New Edition, Revised and Enlarged by C. D. PUNCHARD, | |
| B.A. (Lond.). In crown 8vo, cloth, 142 pp | 2/- |
| (Lond.). In crown 8vo, cloth, 320 pp | 5/- |
| | 3/6 |
| SELF-HELP EXERCISES IN ENGLISH (Reform Method). In crown 8vo, limp cloth, 8o pp. Net | 1/3 |
| NOTES OF LESSONS ON ENGLISH. In crown 8vo, cloth, 208 pp Net | 3/6 |
| Crown evo, cloth, eo pp. | 1/- |
| PRÉCIS WRITING (See CIVIL SERVICE, page 4) | ~ |
| STUDIES IN ELOCUTION. By E. M. Corbould (Mrs. Mark Robinson). With over | |
| 100 selections for Reciters and Readers. In crown 8vo, cloth gilt, 270 pp Net | 3/8 |
| POCKET DICTIONARY. Royal 32mo, 5 in. by 3 in., cloth gilt, 362 pp Net COMMERCIAL DICTIONARY. In foolscap 8vo, paper boards, 192 pp Net | 2/- |
| | |
| | |
| COMMERCIAL GEOGRAPHY AND HISTORY | |
| | |
| FIRST STEPS IN COMMERCIAL GEOGRAPHY. By JAMES STEPHENSON, M.A., B.Com. There are 16 maps and diagrams included. In crown 8vo, limp cloth. | |
| 80 pp | 1/6 |
| THE WORLD AND ITS COMMERCE. In crown 8vo, cloth, 128 pp., with 34 maps . | 2/6 |
| THE ELEMENTS OF COMMERCIAL GEOGRAPHY, By C. H. GRANT, M.Sc., | |
| F.R.Met.Soc. In crown 8vo, cloth, 140 pp Net COMMERCIAL GEOGRAPHY OF THE BRITISH ISLES. In crown 8vo, cloth, | 2/6 |
| 150 pp., with 34 coloured maps and plates, three black and white maps, and | 0.0 |
| COMMERCIAL GEOGRAPHY OF THE BRITISH EMPIRE ABROAD AND | 2/6 |
| FOREIGN COUNTRIES. In crown 8vo, cloth, 205 pp., with 35 coloured maps and plates, 11 black and white maps, and end-paper maps Net | 9/ |
| COMMERCIAL GEOGRAPHY OF THE WORLD. In crown 8vo, cloth, 350 pp., with | 3/- |
| EXAMINATION NOTES ON COMMERCIAL GEOGRAPHY. By W. P. RUTTER | 4/6 |
| M.Com. Size 6½ in. by 3½ in., cloth, 120 pp Net | 2/- |
| M.Com. Size 64 in. by 3½ in., cloth, 120 pp. ECONOMIC GEOGRAPHY. (See "Economics" page 6) THE ELEMENTS OF COMMERCIAL HISTORY. By FRED HALL, M.A., B.Com., | |
| F.C.I.S. In crown 8vo, cloth, 164 pp Net | 2/6 |

5

| COMMERCIAL HISTORY. By J. R. V. MARCHANT, M.A. In crown 8vo, cloth | ~ 11 |
|---|--|
| PRINCIPLES OF COMMERCIAL HISTORY. By J. STEPHENSON, M.A., M.Com., B.Sc. | 5/6 |
| In demy 8vo, cloth, 279 pp | 7/8 |
| | |
| ECONOMICS | |
| THE ELEMENTS OF POLITICAL ECONOMY. By H. Hall, B.A. In crown 8vo, | |
| GUIDE TO POLITICAL ECONOMY. By F. H. Spencer, D.Sc., LL.B. In crown 8vo, | 2/6 |
| cloth gilt, 232 pp Net | 3/6 |
| OUTLINES OF THE ECONOMIC HISTORY OF ENGLAND: A Study in Social Development. By H. O. MEREDITH, M.A., M.Com. In demy 8vo, cloth gilt, | |
| 376 pp Net | 7/6 |
| ECONOMIC GEOGRAPHY. By John McFarlane, M.A., M.Com. In demy 8vo, cloth gilt, 568 pp., 18 illustrations Net | 10/6 |
| THE HISTORY AND ECONOMICS OF TRANSPORT. By A. W. KIRKALDY, M.A., | |
| B.Litt. (Oxford), M.Com. (Birm.), and A. Dudley Evans. In demy 8vo, cloth gilt, 375 pp Net | 15/- |
| THE ECONOMICS OF TELEGRAPHS AND TELEPHONES. By John Lee, M.A. | 2/6 |
| In crown 8vo, cloth gilt, 92 pp Net INDUSTRY AND FINANCE. (Supplementary Volume.) Edited by A. W. Kirkaldv. | 2/0 |
| INDUSTRY AND FINANCE. (Supplementary Volume.) Edited by A. W. KIRKALDV. M.A., B.Litt., M.Com. In demy 8vo, cloth, 180 pp. LABOUR, CAPITAL AND FINANCE. By "Spectator" (W. W. Wall, F.J.I., | 5/- |
| F.S.S.J. In crown 8vo. cloth, 127 pp | 3/6 |
| OUTLINES OF LOCAL GOVERNMENT. By JOHN J. CLARKE, M.A., F.S.S. In crown 8vo, 161 pp., paper boards Net | 2/6 |
| OUTLINES OF CENTRAL GOVERNMENT. By the same Author. In crown 8vo. | |
| OUTLINES OF INDUSTRIAL AND SOCIAL ECONOMICS. By the same Author, | 1/6 |
| In crown 8vo, 108 pp. THE HOUSING PROBLEM. By J. J. CLARKE, M.A., F.S.S. In demy 8vo, cloth. | 1/6 |
| 540 DD | 21/- |
| VALUE FOR MONEY By SIR WM. SCHOOLING, K.B.E. In crown 8vo, cloth 160 pp Net | 2/6 |
| TALKS WITH WORKERS. In crown 8vo, limp cloth, Net | 2/- |
| DICTIONARY OF ECONOMIC AND BANKING TERMS. By W. J. Weston, M.A., B.Sc., and A. Crew. In crown 8vo, cloth, 166 pp Net | 5/- |
| DANKING AND CINANCE | |
| BANKING AND FINANCE | 0.10 |
| THE ELEMENTS OF BANKING. By J. P. GANDY. In crown 8vo, cloth, 140 pp. Net BANK ORGANIZATION, MANAGEMENT, AND ACCOUNTS. By J. F. DAVIS, M.A. | 2/6 |
| D.Lit., LL.B. (Lond.) In demy 8vo, cloth gilt, 165 pp., with forms Net | 6/- |
| D.Lit., LL.B. (Lond.) In demy 8vo, cloth gilt, 165 pp., with forms . Net MONEY, EXCHANGE, AND BANKING. In their Practical, Theoretical, and Legal Aspects. By H. T. EASTON, A.I.B. Second Edition, Revised. In demy 8vo, | |
| | 6/- |
| | - |
| of Currency, by C. F. HANNAFORD, A.I.B., and Bank Book-keeping, by W. H. | |
| PRACTICAL BANKING. By J. F. G. BAGSHAW. With Chapters on The Principles of Currency, by C. F. HANNAFORD, A.I.B., and Bank Book-keeping, by W. H. PEARD. In demy 8vo, cloth gilt, about 400 pp. Net BANKERS SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOGG. | 7/6 |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOGG. Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp | |
| BANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo, cloth gilt, 123 pp. Net BANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo cloth 144 pp. Net | 7/6 |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOGG. Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. Net BANKERS' ADVANCES. By F. R. Stead. Edited by Sir John Paget, K.C. In demy 8vo, cloth, 144 pp. Net FOREIGN EXCHANGE, A PRIMER OF. By W. F. Spalding. In crown 8vo., | 7/6 6/- |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOGG, Cert, A.I.B. In demy 8vo, cloth gilt, 123 pp. BANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE, A PRIMER OF. By W. F. SPALDING. In crown 8vo., cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By | 7/6 6/- 6/- 3/6 |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. Ref. Securities and the security of | 7/6 6/- |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. RANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE, A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert. A.I.B. In demy 8vo, cloth gilt, 227 pp. Net EASTERN EXCHANGE. By W. F. SPALDING, In demy 8vo, cloth, 375 pp. Ullustrated. Third Edition. | 7/6 6/- 6/- 3/6 |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOGG, Cert, A.I.B. In demy 8vo, cloth gilt, 123 pp. BANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE, A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert. A.I.B. In demy 8vo, cloth gilt, 227 pp. Net EASTERN EXCHANGE. By W. F. SPALDING. In demy 8vo, cloth, 375 pp. illustrated. Third Edition TALKS ON BANKING TO BANK CLERKS. By H. E. EVANS. In crown 8vo, cloth, 152 pp. Net | 7/6 6/- 6/- 3/6 7/6 |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. BANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert. A.I.B. In demy 8vo, cloth gilt, 227 pp. Net EASTERN EXCHANGE. By W. F. SPALDING, In demy 8vo, cloth, 375 pp. TALKS ON BANKING TO BANK CLERKS. By H. E. EVANS. In crown 8vo, cloth, 152 pp. SIMPLE INTEREST TABLES. By Sir WILLIAM SCHOOLING, K.B.E. In crown 4to, | 7/6 6/- 6/- 3/6 7/6 15/- 2/6 |
| BANKERS SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. REANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Pager, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE, A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert. A.I.B. In demy 8vo, cloth gilt, 227 pp. Net. STATERN EXCHANGE. By W. F. SPALDING. In demy 8vo, cloth, 375 pp. JULIUSTATED, THIE EDITION. Net. STALKS ON BANKING TO BANK CLERKS. By H. E. EVANS. In crown 8vo, cloth, 152 pp. SIMPLE INTEREST TABLES. By Sir WILLIAM SCHOOLING, K.B.E. In crown 4to, cloth gilt, 188 pp. Net. Net. STALKS ON BANKING. A Complete Encyclopaedia of Banking Law and | 7/6 6/- 6/- 3/6 7/6 15/- |
| BANKERS SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. REANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Pager, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE, A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert. A.I.B. In demy 8vo, cloth gilt, 227 pp. Net. STATERN EXCHANGE. By W. F. SPALDING. In demy 8vo, cloth, 375 pp. JULIUSTATED, THIE EDITION. Net. STALKS ON BANKING TO BANK CLERKS. By H. E. EVANS. In crown 8vo, cloth, 152 pp. SIMPLE INTEREST TABLES. By Sir WILLIAM SCHOOLING, K.B.E. In crown 4to, cloth gilt, 188 pp. Net. Net. STALKS ON BANKING. A Complete Encyclopaedia of Banking Law and | 7/6 6/- 6/- 3/6 7/6 15/- 2/6 |
| BANKERS' SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert, A.I.B. In demy 8vo, cloth gilt, 123 pp. Net BANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Paget, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE. A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert, A.I.B. In demy 8vo, cloth gilt, 227 pp. Net EASTERN EXCHANGE. By W. F. SPALDING, In demy 8vo, cloth, 375 pp. Illustrated. Third Edition TALKS ON BANKING TO BANK CLERKS. By H. E. EVANS. In crown 8vo, cloth, 152 pp. SIMPLE INTEREST TABLES. By Sir WILLIAM SCHOOLING, K.B.E. In crown 4to, cloth gilt, 188 pp. DICTIONARY OF BANKING. A Complete Encyclopaedia of Banking Law and Practice. By W. THOMSON and LLOYD CHRISTIAN. Third Edition, Revised and Enlarged. In crown 4to, half leather gilt, 641 pp. NOTES ON BANKING AND COMMERCIAL LAW. By T. LLOYD DAVIES. In | 7/6 6/- 6/- 3/6 7/6 15/- 2/6 21/- |
| BANKERS SECURITIES AGAINST ADVANCES. By LAWRENCE A. FOOG, Cert. A.I.B. In demy 8vo, cloth gilt, 123 pp. REANKERS' ADVANCES. By F. R. STEAD. Edited by Sir John Pager, K.C. In demy 8vo, cloth, 144 pp. FOREIGN EXCHANGE, A PRIMER OF. By W. F. SPALDING. In crown 8vo, cloth, 108 pp. FOREIGN EXCHANGE AND FOREIGN BILLS IN THEORY AND IN PRACTICE. By W. F. SPALDING, Cert. A.I.B. In demy 8vo, cloth gilt, 227 pp. Net. STATERN EXCHANGE. By W. F. SPALDING. In demy 8vo, cloth, 375 pp. JULIUSTATED, THIE EDITION. Net. STALKS ON BANKING TO BANK CLERKS. By H. E. EVANS. In crown 8vo, cloth, 152 pp. SIMPLE INTEREST TABLES. By Sir WILLIAM SCHOOLING, K.B.E. In crown 4to, cloth gilt, 188 pp. Net. Net. STALKS ON BANKING. A Complete Encyclopaedia of Banking Law and | 7/6 6/- 3/6 7/6 15/- 2/6 21/- |

| INSURANCE | |
|--|------|
| THE PRINCIPLES OF INSURANCE. By J. ALFRED EKE. In crown 8vo, cloth, | N |
| INSURANCE. By T. E. Young, B.A., F.R.A.S. A complete and practical exposition. | 3, |
| With sections on Workmen's Compensation Insurance, by W. R. Strong, F.I.A., and The National Insurance Scheme, by Vyvyan Marr, F.F.A., F.I.A. Third | |
| Edition. Revised and Enlarged. In demy 8vo, cloth gilt, 440 pp Net | 10 |
| GUIDE TO LIFE ASSURANCE. By S. G. LEIGH, F.I.A. In crown 8vo, cloth gilt, | |
| INSURANCE OFFICE ORGANIZATION, MANAGEMENT, AND ACCOUNTS. By | 5/ |
| T. E. YOUNG, B.A., F.R.A.S., and RICHARD MASTERS, A.C.A. Second Edition, | |
| Revised. In demy 8vo, cloth gilt, 146 pp | 6/ |
| 203 pp Net | 3/ |
| THE PRINCIPLES OF MARINE LAW. (See p. 10.) TALKS ON INSURANCE LAW. By J. A. WATSON, B.Sc., LL.B. In crown 8vo, cloth, | |
| 140 pp | 5/ |
| SHIPPING | |
| | 2/ |
| SHIPPING OFFICE ORGANIZATION, MANAGEMENT, AND ACCOUNTS, By | e) |
| ALFRED CALVERT. In demy 8vo, cloth gilt, 203 pp Not THE EXPORTER'S HANDBOOK AND GLOSSARY. By F. M. DUDENEY. With | 6/ |
| Foreword by W. Eglington. In demy 8vo. cloth gilt, 254 pp. Nat | 8/ |
| CONSULAR REQUIREMENTS FOR EXPORTERS AND SHIPPERS TO ALL PARTS OF THE WORLD. By J. S. Nowery. In crown 8vo, cloth, 82 pp Net | 2/ |
| CASE AND FREIGHT COSTS. The principles of calculation relating to the cost | 2/ |
| of, and freight on, sea or commercial cases. By A. W. E. Crosfield. In crown | 0/ |
| | 2/ |
| SECRETARIAL WORK | |
| HOW TO BECOME A PRIVATE SECRETARY. By J. E. McLachlan. In crown | 9/ |
| 8vo, cloth, 120 pp Net COMPANY SECRETARIAL WORK. By E. MARTIN, F.C.I.S. In crown 8vo, | 3/ |
| cloth, 154 pp Net | 2/ |
| crown 8vo, cloth gilt, 256 pp | 3/ |
| GUIDE FOR THE COMPANY SECRETARY. By ARTHUR COLES, F.C.I.S. Illustrated with 76 facsimile forms. Second Edition, Revised and Enlarged, In | |
| demy 8vo, cloth gilt, 432 pp Net COMPANY SECRETARY'S VADE MECUM. Edited by P. Tovey, F.C.I.S. Pocket | 6/- |
| COMPANY SECRETARY'S VADE MECUM. Edited by P. Tovey, F.C.I.S. Pocket size, cloth, 270 pp | 5/- |
| SECRETARY'S HANDBOOK. Edited by HERBERT E. BLAIN. In demy 8vo. | |
| cloth gilt, 168 pp Net | 6/- |
| and Ernest Martin, F.C.I.S. In crown 8vo, cloth git, 192 pp Net PROSPECTUSES: HOW TO READ AND UNDERSTAND THEM. By PHILIP TOVEY, F.C.I.S. In demy 8vo, cloth git, 199 pp Net OUTLINES OF TRANSFER PROCEDURE IN CONNECTION WITH STOCKS, SHAPES AND DEPENWINGES OF COUNTY STOCKS, | 5/- |
| PROSPECTUSES: HOW TO READ AND UNDERSTAND THEM. By PHILIP | 5/- |
| OUTLINES OF TRANSFER PROCEDURE IN CONNECTION WITH STOCKS, | 0/- |
| SHARES, AND DEBENTURES OF JOINT STOCK COMPANIES. By F. D. HEAD, B.A. (Oxon), of Lincoln's Inn, Barrister-at-Law. In demy 8vo, cloth | |
| gilt, II2 DD | 2/6 |
| WHAT IS THE VALUE OF A SHARE? By D. W. ROSSITER. In demy 8vo, limp cloth, 20 pp Net | 2/6 |
| HOW TO TAKE MINUTES. Edited by E. MARTIN, F.C.I.S. Second Edition. | |
| Enlarged and Revised. In demy 8vo, cloth, 126 pp. Net DICTIONARY OF SECRETARIAL LAW AND PRACTICE. A comprehensive Ency- | 2/6 |
| clopaedia of information and direction on all matters connected with the work of | |
| a Company Secretary. Fully illustrated with the necessary forms and documents. With sections on special branches of Secretarial Work. With contributions by | |
| nearly 40 eminent authorities. Edited by Philip Tovey, F.C.I.S. In one vol., | |
| half leather gilt, 1011 pp. Third Edition, Revised and Enlarged . Net FACSIMILE COMPANY FORMS. (See p. 4.) | 42/- |
| COMPANY ACCOUNTS. (See p. 3.) COMPANY LAW. (See p. 11.) | |
| CUMPANI LAW. (See p. 11.) | |

INCOME TAX

PRACTICAL INCOME TAX. A Guide to the Preparation of Income Tax Returns. By W. E. Snelling. In crown 8vo, cloth, 136 pp. . . . Net

| THROUGH THE CAME CONTROL THE C | |
|--|------|
| INCOME TAX AND SUPER TAX PRACTICE. By W. B. SNELLING. Fourth Edition, In demy 8vo, cloth gilt, 195 pp | 12/6 |
| EXCESS PROFITS (including Excess Mineral Rights) DUTY, and Levies under the Munitions of War Acts. By W. E. Snelling. Sixth Edition, Revised and | 2001 |
| Munitions of War Acts. By W. E. Snelling. Sixth Edition, Revised and Enlarged. In demy 8vo, cloth gilt, 516 pp Net | 21/- |
| SUPER TAX TABLES. By G. O. PARSONS. Demy 8vo | 1/- |
| THE "ABACUS" INCOME TAX TABLES. By E. J. HAMMOND, A.C.T.S., A.L.A.A. | 0.1 |
| In crown 4to THE CORPORATION PROFITS TAX. By P. D. LEAKE. In crown 8vo Net | 1/- |
| TAXATION ANNUAL, 1921. By W. E. SNELLING. In demy 8vo. Cloth gilt, | |
| 190 pp Net | 10/6 |
| INDUSTRIAL ADMINISTRATION | |
| THE PSYCHOLOGY OF MANAGEMENT. By L. M. GILBRETH. In demy 8vo, cloth, | |
| | 7/8 |
| 354 PP. Net EMPLOYMENT MANAGEMENT. Compiled and Edited by DANIEL BLOOMFIELD. | |
| In demy 8vo, cloth, 507 pp Net PROBLEMS OF LABOUR. Compiled and Edited by Daniel Bloomfield. In demy | 8/6 |
| 8vo, cloth, 434 pp. Net LECTURES ON INDUSTRIAL ADMINISTRATION. Edited by B. Muscio, M.A. | 8/6 |
| In crown 8vo, cloth, 276 pp | 6/- |
| INDUSTRIAL CONTROL (Applied to Manufacture). By F. M. LAWSON, A.M.I.C.E. | |
| A.M.I.Mech.E. In demy 8vo, cloth, 130 pp | 8/6 |
| cloth Net | 8/6 |
| CURRENT SOCIAL AND INDUSTRIAL FORCES. Edited by L. D. Edie. In demy | 12/6 |
| 8vo cloth, 304 pp. Net OUTLINES OF INDUSTRIAL ADMINISTRATION. By R. O. HERFORD, H. T. HILDAGE | |
| and H. G. Jenkins. In demy 8vo, cloth | 6/- |
| cloth, 380 pp Net | 10/6 |
| MANAGEMENT. By J. Lee. In crown 8vo, cloth Net | 5/- |
| BUSINESS ORGANIZATION AND MANAGEME | NT |
| OFFICE ORGANIZATION AND MANAGEMENT, INCLUDING SECRETARIAL | |
| OFFICE ORGANIZATION AND MANAGEMENT, INCLUDING SECRETARIAL WORK. By LAWRENCE R. DICKSEE, M.Com., F.C.A., and H. E. Blain. Fourth Edition, Revised. In demy 8vo, cloth gilt, 314 pp Net | 10/0 |
| MUNICIPAL OFFICE ORGANISATION AND MANAGEMENT. Edited by W. | 10/6 |
| Bateson, A.C.A., F.S.A.A. In crown 4to, half leather gilt, with 250 forms, | ~~ / |
| diagrams, etc., 503 pp | 25/- |
| In demy 8vo, cloth gilt, 182 pp Net | 7/6 |
| SOLICITORS' OFFICE ORGANIZATION, MANAGEMENT, AND ACCOUNTS. By E. A. Cope and H. W. H. Robins. In demy 8vo, cloth gilt, 176 pp., with | |
| Nat | 6/- |
| COLLIERY OFFICE ORGANIZATION AND ACCOUNTS. By J. W. INNES, F.C.A., and T. COLIN CAMPBELL, F.C.I. In demy 8vo, cloth gilt, 135 pp . Net CLUBS AND THEIR MANAGEMENT. By FRANCIS W. PIXLEY, F.C.A. Of the Middle Temple, Barrister-al-Law. In demy 8vo, cloth gilt, 240 pp. Net | 7/6 |
| CLUBS AND THEIR MANAGEMENT. By FRANCIS W. PIXLEY, F.C.A. Of the | - |
| Middle Temple, Barrister-al-Law. In demy 8vo, cloth gilt, 240 pp Net DRAPERY BUSINESS ORGANIZATION, MANAGEMENT AND ACCOUNTS. By | 7/6 |
| J. Ernest Bayley. In demy 8vo, cloth gilt, 302 pp Net | 7/6 |
| GROCERY BUSINESS ORGANIZATION AND MANAGEMENT. By C. L. T. BEECHING and J. ARTHUR SMART. Second Edition. In demy 8vo, | |
| alath aca am | 6/- |
| INDUSTRIAL TRAFFIC MANAGEMENT. By Geo. B. Lissenden. With a | |
| Foreword by Lord Leverhulme. Second Edition. In demy 8vo, cloth gilt, 332 pp | 21/- |
| SHIPPING ORGANIZATION, MANAGEMENT AND ACCOUNTS. (See p. 7.) | |
| INSURANCE OFFICE ORGANIZATION, MANAGEMENT AND ACCOUNTS. (See p. 7.) BANK ORGANIZATION AND MANAGEMENT. (See p. 6.) | |
| THE CARD INDEX SYSTEM. In crown 8vo, 100 pp Net | 2/6 |
| THE CARD INDEX SYSTEM. In crown 8vo, 100 pp Net FILING SYSTEMS. By E. A. COPE. In crown 8vo, cloth gilt, 200 pp. Net A MANUAL OF DUPLICATING METHODS. By W. Desborough. In demy 8vo, | 3/6 |
| cloth, 90 pp Net | 3/- |
| ADVERTISING AND SALESMANSHIP | |
| | |
| ADVERTISING. By Howard Bridgewater. In crown 8vo, cloth, 100 pp Net ADS. AND SALES. By HERBERT N. CASSON. In demy 8vo, cloth, 167 pp Net | 2/6 |

| ADVERTISING AS A BUSINESS FORCE. By P. T. CHERINGTON. In demy 8vo, cloth gilt, 586 pp. THE NEW BUSINESS. By HARRY TIPPER. In demy 8vo, cloth gilt, 406 pp. Net THE CRAFT OF SILENT SALESMANSHIP. A Guide to Advertisement Construction. By C. MAXWELL TREGURTHA and J. W. FRINGS. Foreword by T. SWINBORNE SHELDRAKE. Size, 6\frac{1}{2} in. by 0\frac{1}{2} in., cloth, 9\frac{2}{2} pp., with illustrations Net THE PSYCHOLOGY OF ADVERTISING IN THEORY AND PRACTICE. By W. DILL SCOTT, Ph.D. In large crown 8vo, cloth, with 128 illustrations, 522 pp. Net THE MANUAL OF SUCCESSFUL STOREKEEPING. By W. R. HOTCHKIN. In demy 8vo, cloth, 29\frac{2}{2} pp. Net SALESMANSHIP. By W. A. CORBION and G. E. GRIMSDALE. In crown 8vo, cloth, 18\frac{2}{2} pp. Net SALESMANSHIP. By W. A. CORBION and G. E. GRIMSDALE. In crown 8vo, cloth, 18\frac{2}{2} pp. Not. Net COMMERCIAL TRAVELLING. By ALBERT E. BULL. In crown 8vo, cloth gilt, 600MMERCIAL TRAVELLING. By ALBERT E. BULL. In crown 8vo, cloth gilt, | 10/ 8/ 5/ 12/ 8/0 3/0 7/0 |
|---|---|
| MODERN DITTO ICITIES P. A. W. Dray In grown See cloth 77 and W. Dray | 3/6 |
| MODERN PUBLICITY. By A. W. DEAN. In crown 8vo, cloth, 77 pp Net | 2/0 |
| | |
| 1.0 | |
| BUSINESS HANDBOOKS AND WORKS OF | |
| REFERENCE | |
| KLI LIKLINUL | |
| | |
| BUSINESS MAN'S ENCYCLOPAEDIA AND DICTIONARY OF COMMERCE. Edited by J. A. SLATER, B.A., LL.B. (Lond.). Assisted by about 50 specialists as con- | |
| tributors. A reliable and comprehensive work of reference on all commercial | |
| subjects, specially written for the busy merchant, the commercial student, and the modern man of affairs. With numerous maps, illustrations, facsimile business | |
| forms and legal documents, diagrams, etc. In 4 vols., large crown 4to (each about 450 pp.), cloth gilt. £4 4s. net. | |
| BUSINESS MAN'S GUIDE. Edited by J. A. SLATER, B.A., LL.B. Seventh Edition, Revised. In crown 8vo, cloth, 520 pp Net | 6/- |
| COMMERCIAL ARBITRATIONS. By E. J. PARRY, B.Sc., F.I.C., F.C.S. In crown | |
| 8vo, cloth gilt, 105 pp. Net MOTOR ROAD TRANSPORT FOR COMMERCIAL PURPOSES. By J. PHILLIMORE. | 3/6 |
| In demy 8vo, cloth, 216 pp | 12/6 |
| In crown 8vo, cloth, 124 pp Net | 2/6 |
| THE INVESTOR'S MANUAL. By W. W. Wall, F.S.S., F.J.I. In crown 8vo, cloth, 122 pp | 3/6 |
| THE HISTORY, LAW, AND PRACTICE OF THE STOCK EXCHANGE. By A. P. POLEY, B.A., Barrister-at-Law, and F. H. CARRUTHERS GOULD, of the Stock Exchange. Third Edition, Revised. In demy 8vo, cloth gilt, 348 pp. Not | |
| | 7/6 |
| DICTIONARY OF THE WORLD'S COMMERCIAL PRODUCTS. By J. A. SLATER, B.A., LL.B. (Lond.). Second Edition. In demy 8vo, cloth, 170 pp Net | 3/6 |
| COMMODITIES OF COMMERCE. By J. A. SLATER, B.A., LL.B. In demy 8vo, | |
| cloth, 160 pp Net DISCOUNT, COMMISSION, AND BROKERAGE TABLES. By Ernest Heavingham. | 6/- |
| Size 3 in. by 4½ in., cloth, 160 pp Net | 1/6 |
| BUSINESS TERMS, PHRASES, AND ABBREVIATIONS. Fourth Edition, Revised and Enlarged. In crown 8vo, cloth, 280 pp Net | 3/6 |
| MERCANTILE TERMS AND ABBREVIATIONS. Containing over 1,000 terms and 500 abbreviations used in commerce, with definitions. Size 3 in. by 41 in., | |
| A COMPLETE GUIDE TO THE IMPROVEMENT OF THE MEMORY. By the late | 1/6 |
| Rev. J. H. Bacon. In foolscap 8vo, cloth, 118 pp Net | 1/6 |
| TRADER'S HANDBOOKS. In crown 8vo, cloth, 260 pp Each Net Drapery and Drapers' Accounts. By Richard Beynon. Ironmongery and Ironmongers' Accounts. By S. W. Francis. | 3/6 |
| Ironmongery and Ironmongers' Accounts. By S. W. Francis. | |

COMMON COMMODITIES OF COMMERCE AND INDUSTRIES

In each of the handbooks in this series a particular product or industry is treated by an expert writer and practical man of business. Beginning with the life history of the plant, or other natural product, he follows its development until it becomes a commercial commodity, and so on through the various phases of its sale in the market and its purchase by the consumer.

Each book in crown 8vo, with many illustrations, 3s. net.

TEA COFFEE SUGAR OILS WHEAT RUBBER IRON AND STEEL COPPER COAL TIMBER LEATHER COTTON SILK WOOL LINEN TOBACCO CLAYS AND CLAY PRODUCTS PAPER SOAP GLASS AND GLASS MAKING

THE MOTOR INDUSTRY
THE BOOT AND SHOE
INDUSTRY CLOTHING INDUSTRY ICE AND COLD STORAGE ELECTRIC LAMP INDUSTRY TELEGRAPHY, TELE-PHONY AND WIRELESS GAS AND GAS MAKING FURNITURE COAL TAR PETROLEUM SALT AND THE SALT INDUSTRY KNITTED FABRICS ZINC CORDAGE AND CORDAGE HEMP AND FIBRES CARPETS ASBESTOS PHO POGRAPHY

SILVER GOLD PAINTS AND VARNISHES ELECTRICITY ALUMINIUM BUTTER AND CHEESE BRITISH CORN TRADE ENGRAVING LEAD STONES AND QUARRIES EXPLOSIVES PERFUMERY GLOVES AND THE GLOVE TRADE JUTE THE FILM INDUSTRY THE CYCLE INDUSTRY DRUGS IN COMMERCE SULPHUR IRONFOUNDING TEXTILE BLEACHING

| GUMS AND RESINS | ACIDS AND ALEALIS | |
|-----------------------------|---|--------|
| | LAW | |
| THE EXTENDED OF COMP | | |
| THE ELEMENTS OF COMM | ERCIAL LAW. By A. H. Douglas, LL.B. (Lond.). | 2/6 |
| In Crown evo, Cloth, 126 j | F ENGLAND. By J. A. SLATER, B.A., LL.B. (Lond.). | 2/0 |
| THE COMMERCIAL LAW U | F ENGLAND. By J. A. SLATER, B.A., LL.D. (LONG.). | 3/8 |
| THE CLOWING OVO, CIOUR, 252 | pp. Seventh Edition . Net By R. W. Holland, M.A., M.Sc., LL.D., of the Middle | 0/0 |
| Temble Registeratel au | b. In demy 8vo, cloth, 120 pp Net | 5/- |
| EYAMINATION NOTES ON | COMMERCIAL LAW. By R. W. Holland, O.B.E., | 0/- |
| MA MSc II D Clo | th 61 in by 21 in 66 pp | 2/6 |
| ELEMENTARY LAW. By I | th, 6½ in. by 3½ in., 56 pp | 3/6 |
| LEGAL TERMS, PHRASES | AND ABBREVIATIONS. By E. A. COPE. Third | 0,0 |
| Edition. In crown 8vo. | cloth, 216 pp Net | 3/- |
| SOLICITOR'S CLERK'S GU | cloth, 216 pp | |
| gilt, 216 pp | Net | 4/- |
| CONVEYANCING. By E. A. | COPE. In crown 8vo, cloth, 206 pp Net | 8/6 |
| WILLS, EXECUTORS, AND | O TRUSTEES. With a Chapter on Intestacy. By | |
| | B. (Lond.). In foolscap 8vo, cloth, 122 pp Net | 2/6 |
| | TRADE CUSTOMS, MARKS, SECRETS, RESTRAINTS, | |
| AGENCIES, etc., etc. | By LAWRENCE DUCKWORTH, Barrister-at-Law. In | |
| foolscap 8vo, cloth, 116 | Net A. SLATER, B.A., LL.B. (Lond.). In demy 8vo, cloth | 1/3 |
| MERCANTILE LAW. By J | . A. SLATER, B.A., LL.B. (Lond.). In demy 8vo, cloth | PR 245 |
| gilt, 464 pp. Fourth Ed | MILES. By J. A. SLATER, B.A., LL.B. Third Edition. | 7/8 |
| BILLS, CHEQUES, AND NO | 214 DD | 6/- |
| DOTNOTOLES OF MADDIE | LAW. By LAWRENCE DUCKWORTH. Third Edition, | 0/- |
| Revised and Enlarged | In demy 8vo. cloth gilt. 400 pp Net | 7/8 |
| PAPTNED SHID LAW AND | ACCOUNTS By R. W. HOLLAND, O.B.E., M.A., M.Sc., | 010 |
| | | 6/- |
| OUTLINES OF COMPANY I | Net LAW. By F. D. HEAD, B.A. (Oxon.). In demy 8vo, | O) |
| cloth, 100 pp | Net | 2/6 |
| GUIDE TO COMPANY LAW. | By R. W. HOLLAND, O.B.E., M.A., M.Sc., LL.D. In | |
| crown 8vo, cloth gilt, 20 | 3 pp Net | 3/6 |
| EXAMINATION NOTES ON | COMPANY LAW. By R. W. Holland, O.B.E., M.A., | |
| M.Sc., LL.D. Cloth, siz | e 6 × 3 × 74 pp Net | 2/8 |
| | | |

| COMPANIES AND COMPANY LAW. Together with the Companies (Consolidation) | |
|--|---------------------------|
| COMPANIES AND COMPANY LAW. Together with the Companies (Consolidation) Act, 1908, and the Act of 1913. By A. C. CONNELL, LL.B. (Lond.). Second | |
| Edition, Revised. In demy 8vo, cloth git, 348 pp Net | 6/- |
| COMPANY CASE LAW. A digest of leading decisions. By F. D. Head, B.A. (Oxon.). In demy 8vo, cloth gilt, 314 pp | 7/ |
| GUIDE TO RAILWAY LAW. By ARTHUR E. CHAPMAN, M.A., LL.D. (Camb.). In | •/ |
| crown 8vo, cloth gilt, 200 pp Net | 2/0 |
| RAILWAY (REBATES) CASE LAW. By GEO. B. LISSENDEN. In demy 8vo, | |
| cloth gilt, 450 pp Net | 10/6 |
| THE LAW RELATING TO SECRET COMMISSIONS AND BRIBES (CHRISTMAS | |
| BOXES, GRATUITIES, TIPS, etc.). By Albert Crew, Barrister-at-Law. With American Notes by Morten Q. Macdonald, LL.B. In demy 8vo, cloth gilt, | |
| 198 pp | 10/6 |
| INHABITED HOUSE DUTY. By W. E. SNELLING. In demy 8vo, cloth gilt, 357 pp. | |
| Net | 12/6 |
| THE LAW RELATING TO THE CARRIAGE BY LAND OF PASSENGERS, ANIMALS, AND GOODS. By S. W. Clarke, of the Middle Temple, Barrister- | |
| at-Law. In demy 8vo, cloth gilt, 350 pp Net | 7/6 |
| GUIDE TO BANKRUPTCY LAW AND WINDING UP OF COMPANIES. BY | •/ • |
| GUIDE TO BANKRUPTCY LAW AND WINDING UP OF COMPANIES. By F. PORTER FAUSSET, B.A., LL.B., Barrister-at-Law. In crown 8vo, cloth | |
| gilt, 196 pp Net | 3/0 |
| BANKRUPTCY, DEEDS OF ARRANGEMENT AND BILLS OF SALE. By W. | |
| BANKRUPTCY, DEEDS OF ARRANGEMENT AND BILLS OF SALE. By W. VALENTINE BALL, M.A., Barrister-at-Law. Fourth Edition, Revised and Enlarged. In demy 8vo, cloth gilt, 394 pp | 12/6 |
| GUIDE TO THE LAW OF LICENSING. The Handbook for all Licence Holders. | |
| By J. Wells Thatcher. In demy 8vo, cloth gilt, 196 pp Net | 5/- |
| LAW OF REPAIRS AND DILAPIDATIONS. A Handbook for Students and Prac- | |
| titioners. By T. Cato Worsfold, M.A., LL.D. In crown 8vo, cloth gilt, 104 pp | 3/6 |
| | 0, |
| THE LAW RELATING TO THE CHILD: ITS PROTECTION, EDUCATION, AND EMPLOYMENT. By R. W. HOLLAND, O.B.E., M.A., M.Sc., LL.D. In demy | |
| 8vo, cloth gilt, 166 pp | 5/- |
| · · · · · · · · · · · · · · · · · · · | |
| DODDICK LANGUAGES | |
| FOREIGN LANGUAGES | |
| | |
| FRENCH | |
| | |
| FRENCH COURSE. Part L. In crown 8vo, 120 pp., limp cloth . Net | 1/6 |
| PROGRESSIVE FRENCH GRAMMAR, By Dr. F. A. HEDGCOCK, M.A Net (Also in 2 vols.: Part I, 3/6 net; Part II, 3/- net) | 5/8 |
| Key | 3/6 |
| EASY FRENCH CONVERSATIONAL SENTENCES. In crown 8vo, 32 pp. Net | 6d. |
| ADVANCED FRENCH CONVERSATIONAL EXERCISES. In crown 8vo, 32 pp. Net | 6d. |
| TOURISTS' VADE MECUM OF FRENCH COLLOQUIAL CONVERSATION. Handy | ou |
| size for the pocket, cloth Net | 1/6 |
| FRENCH VOCABULARIES AND IDIOMATIC PHRASES. By E. J. KEALEY, B.A. | |
| In crown 8vo, x51 pp Net | 2/6 |
| GRADUATED LESSONS IN COMMERCIAL FRENCH. By F. MARSDEN. In crown | |
| | 010 |
| 8vo, cloth, 150 pp | 2/6 |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By | |
| | |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By F. W. SMITH. In crown 8vo, cloth, 576 pp Net COMMERCIAL FRENCH GRAMMAR. By F. W. M. DRAPER, M.A., B. és L. In crown 8vo, cloth gilt, 166 pp Net | 10/6 |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By F. W. SMITH. In crown 8vo, cloth, 576 pp Net COMMERCIAL FRENCH GRAMMAR. By F. W. M. DRAPER, M.A., B. & L. In crown 8vo, cloth gilt, 166 pp Net RAPID METHOD OF SIMPLIFIED FRENCH CONVERSATION. By V. F. | 10/6 |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By F. W. SMITH. In crown 8vo, cloth, 576 pp Net COMMERCIAL FRENCH GRAMMAR. By F. W. M. DRAPER, M.A., B. 68 L. In crown 8vo, cloth gilt, 166 pp | 2/6 10/6 2/6 3/6 |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By F. W. SMITH. In crown 8vo, cloth, 576 pp Not COMMERCIAL FRENCH GRAMMAR. By F. W. M. DRAPER, M.A., B. és L. In crown 8vo, cloth gilt, 166 pp Not RAPID METHOD OF SIMPLIFIED FRENCH CONVERSATION. By V. F. HIBBERD. In crown 8vo, cloth, 192 pp Not GRADUATED FRENCH-ENGLISH COMMERCIAL CORRESPONDENCE. By | 10/6 2/6 3/6 |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By F. W. SMITH. In crown 8vo, cloth, 576 pp Net COMMERCIAL FRENCH GRAMMAR. By F. W. M. DRAPER, M.A., B. & L. In crown 8vo, cloth gilt, 166 pp Net RAPID METHOD OF SIMPLIFIED FRENCH CONVERSATION. By V. F. HIBBERD. In crown 8vo, cloth, 192 pp Net GRADUATED FRENCH-ENGLISH COMMERCIAL CORRESPONDENCE. By MAURICE DENSIVE. Incrown 8vo, 160 pp Net | 10/6 2/6 3/6 2/6 |
| FRENCH-ENGLISH AND ENGLISH-FRENCH COMMERCIAL DICTIONARY. By F. W. SMITH. In crown 8vo, cloth, 576 pp Not COMMERCIAL FRENCH GRAMMAR. By F. W. M. DRAPER, M.A., B. és L. In crown 8vo, cloth gilt, 166 pp Not RAPID METHOD OF SIMPLIFIED FRENCH CONVERSATION. By V. F. HIBBERD. In crown 8vo, cloth, 192 pp Not GRADUATED FRENCH-ENGLISH COMMERCIAL CORRESPONDENCE. By | 10/6 2/6 3/6 |

| COMMERCIAL CORRESPONDENCE IN FRENCH. In crown 8vo, cloth, 240 pp. Net MERCANTILE CORRESPONDENCE. English-French. In crown 8vo, cloth 250 pp. Net | 3/6 |
|---|------------|
| MODELS AND EXERCISES IN COMMERCIAL FRENCH. By E. T. GRIFFITHS, M.A. | 2/6 |
| In crown 8vo, cloth, 180 pp. FRENCH COMMERCIAL PHRASES AND ABBREVIATIONS WITH TRANSLATION. | |
| In crown 8vo, 32 pp FRENCH BUSINESS CONVERSATIONS AND INTERVIEWS. In crown 8vo, 80 pp., | 84 |
| limp cloth . Net READINGS IN COMMERCIAL FRENCH. With Notes and Translations in English. | 2/- |
| In crown 8vo, cloth, 90 pp Net | 1/- |
| FRENCH COMMERCIAL READER. In crown 8vo, cloth, 208 pp Net ENGLISH-FRENCH AND FRENCH-ENGLISH DICTIONARY OF BUSINESS WORDS | 3/6 |
| AND TERMS. Size 2 in. by 6 in., cloth, rounded corners, 540 pp Net FRENCH FOUNDATION BOOK OF VERBS, ACCIDENCE, AND SYNTAX. By F. A. | 5/- |
| HEDGCOCK, M.A. In crown 8vo, 90 pp. VEST POCKET LIST OF ENDINGS OF FRENCH REGULAR AND AUXILIARY | 1/- |
| VERBS. With Notes on the Participles and the Infinitive. Size 21 in. by 11 in. | 24. |
| 48 pp Net | - |
| ann | |
| GERMAN | |
| GERMAN COURSE. Part I. 9d. net. Cloth Net A NEW GERMAN GRAMMAR. By John Keegan, M.A. In crown 8vo, cloth, | 1/- |
| 205 DD | 5/6 |
| PRACTICAL GERMAN GRAMMAR. In crown 8vo, 102 pp cloth EASY LESSONS IN GERMAN. By J. BITHELL, M.A. In crown 8vo, cloth, | 2/6 |
| 116 pp Net EASY GERMAN CONVERSATIONAL SENTENCES. In crown 8vo, 32 pp Net | 2/- 8d. |
| ADVANCED GERMAN CONVERSATIONAL EXERCISES. In crown 8vo, 32 pp. Net | 6d. |
| crown 8vo, cloth Net | 1/6 |
| 61 in by 31 in., 56 pp. | 1/- |
| GERMAN EXAMINATION PAPERS WITH MODEL ANSWERS. In crown 8vo, | 6d. |
| COMMERCIAL GERMAN GRAMMAR. By J. BITHELL, M.A. In crown 8vo, cloth | 3/6 |
| GERMAN BUSINESS INTERVIEWS. Nos. 1 and 2. Each in crown 8vo, limp cloth, | 1/6 |
| No. 1, 100 pp.; No. 2, 74 pp. ELEMENTARY GERMAN CORRESPONDENCE. By Lewis Marsh, M.A. In | |
| crown 8vo, cloth, 143 pp Net COMMERCIAL CORRESPONDENCE IN GERMAN. In crown 8vo, cloth, 240 pp. Net | 3/6 3/6 |
| MERCANTILE CORRESPONDENCE. English-German. In crown 8vo, cloth, | 5/- |
| 250 pp | 6d. |
| 48 pp | 6d. |
| GRADUATED GERMAN-ENGLISH COMMERCIAL CORRESPONDENCE. In crown 8vo, cloth . Net | 3/6 |
| | 8d. 5/- |
| GERMAN COMMERCIAL FRANCES. In crown 8vo, cloth, 208 pp. Net READINGS IN COMMERCIAL GERMAN. With Notes and Translations in English. | 1/- |
| ENGLISH-GERMAN AND GERMAN-ENGLISH DICTIONARY OF BUSINESS WORDS | · K/- |
| AND TERMS. Size 2 in. by 6 in., rounded corners, cloth, 440 pp Net | 5/- |
| | |
| SPANISH | |
| EASY SPANISH CONVERSATIONAL SENTENCES. In crown 8vo, 32 pp Net | 6d. |
| ADVANCED SPANISH CONVERSATIONAL EXERCISES. In crown 8vo, 32 pp. Not TOURISTS' VADE MECUM OF SPANISH COLLOQUIAL CONVERSATION. | 6d. |
| Cloth | 1/6 |
| EXAMINATION NOTES ON SPANISH. By ALFRED CALVERT. Cloth, 61 in. by 31 in., 56 pp. Net | 1/- |
| COMMERCIAL SPANISH GRAMMAR. By C. A. TOLEDANO. In crown 8vo, cloth | 4/8 |
| Key Net | 2/- |

| COMMERCIAL CORRESPONDENCE IN SPANISH. In crown 8vo, cloth, 240 pp. Net MANUAL OF SPANISH COMMERCIAL CORRESPONDENCE. By G. R. | 3/ |
|---|----------|
| MACDONALD. In crown 8vo, cloth gilt, 328 pp Net LESSONS IN SPANISH COMMERCIAL CORRESPONDENCE. By the same Author. | 4/ |
| In crown 8vo, cloth, 107 pp Net SPANISH COMMERCIAL READER. By G. R. MacDonald. In crown 8vo, cloth, | 2/ |
| 178 pp. Net READINGS IN COMMERCIAL SPANISH. With Notes and Translations in English. | 3/ |
| In crown 8vo, cloth, 90 pp | 1/ 6d |
| SPANISH BUSINESS LETTERS. By E. McConnell. Second Series. In crown 8vo, | 68 |
| SPANISH COMMERCIAL PHRASES. With Abbreviations and Translation. In | 68 |
| Invoices, etc. In crown 8vo, limp cloth, 114 pp Net | 2/ |
| G R Machonard In crown 8vo. cloth gilt, 822 pp. | 15/ |
| COMMERCIAL AND TECHNICAL TERMS IN ENGLISH AND SPANISH. By R. D. MONTEVERDE, B.A. In crown 8vo, Net | 3/ |
| SPANISH IDIOMS, with their English Equivalents. By the same Author. In crown 8vo Net | 3/- |
| ITALIAN | |
| TOURISTS' VADE MECUM OF ITALIAN COLLOQUIAL CONVERSATION. | 1/ |
| COMMERCIAL ITALIAN GRAMMAR. By Luigi Ricci. In crown 8vo, cloth gilt, 154 pp Net | 4/ |
| MERCANTILE CORRESPONDENCE. English-Italian. In crown 8vo, cloth, 250 pp. Net | 5/ |
| FTALIAN RUSINESS LETTERS. By A. Valginigli. In crown 8vo. 48 pp Net | 80 |
| BARETTI'S DICTIONARY OF THE ITALIAN AND ENGLISH LANGUAGES. By J. DAVENFORT and G. COMELATI. Two volumes. In demy 8vo, cloth gilt, about 1500 pp Net | 25/ |
| MISCELLANEOUS | |
| PRACTICAL PORTUGUESE GRAMMAR, By C. A. and A. Toledano. In crown | |
| 8vo, cloth, 330 pp Net MERCANTILE CORRESPONDENCE. English-Portuguese. In crown 8vo, cloth, | 7/ |
| LESSONS IN PORTUGUESE COMMERCIAL CORRESPONDENCE. By G. R. | 3/ |
| MACDONALD. In crown 8vo, cloth, 108 pp. Net A NEW DICTIONARY OF THE PORTUGUESE AND ENGLISH LANGUAGES. Based on a manuscript of Julius Cornet, by H. Michaelis. In two parts, demy 8vo. | 2/ |
| cloth gilt, 1478 pp | 21/ |
| Abridged Edition, 783 pp. (two parts in one volume) DICTIONARY OF COMMERCIAL CORRESPONDENCE IN ENGLISH, FRENCH, | 25/ |
| GERMAN, SPANISH, ITALIAN, PORTUGUESE, AND RUSSIAN. Third Revised Edition. In demy 8vc, cloth, 718 pp. THE FOREIGN CORRESPONDENT. By EMIL DAVIES. In crown 8vo, cloth, | 12/ |
| 80 pp | 1/ |
| COMMERCIAL TERMS IN FIVE LANGUAGES. Being about 1,900 terms and phrases used in commerce, with their equivalents in French, German, Spanish, and | |
| Italian. Size 3 in. by 4\frac{3}{2} in., cloth, 118 pp Net INTERNATIONAL TECHNICAL DICTIONARY IN ENGLISH, ITALIAN, FRENCH, | 2/ |
| AND GERMAN. By E. Webber. In foolscap 16mo., 921 pp., cloth . Net | 15/ |
| PITMAN'S SHORTHAND | |
| All books are in foolscap 8vo size unless otherwise stated. | |
| INSTRUCTION BOOKS | |
| Centenary Editions. | |
| PITMAN'S SHORTHAND TEACHER. An elementary work suited for self-instruction or class teaching | 96 |
| or class teaching KEY TO "PITMAN'S SHORTHAND TEACHER" | 9d |

SPANISH VERBS, Regular and Irregular. By G. R. MACDONALD. In crown 8vo,

| Manager and a supplementation of the suppleme | |
|--|-------------------|
| PITMAN'S SHORTHAND PRIMERS. In three Books: Elementary, Intermediate, | |
| and Advanced | 9d. |
| PITMAN'S SHORTHAND READING LESSONS. Nos. 1, 2 and 3 Each KEYS TO "PITMAN'S SHORTHAND READING LESSONS," No. 1 and 2 Each | 8d. |
| No. 2 | 3d |
| PITMAN'S SHORTHAND COPY BOOKS. Nos. 1, 2, 3, and 4. An entirely new series covering the theory of the system. Foolscap 4to (8% in. by 6k in.) Fach. | 04 |
| | 6d |
| PITMAN'S SHORTHAND DRILL EXERCISES. Oblong | 8d. |
| COMPEND OF PITMAN'S SHORTHAND. | 2d. |
| PITMAN'S SHORTHAND INSTRUCTOR. Complete Instruction in the System. Cloth | 2d. 5/- 2/6 |
| THE CENTENARY CHANGES IN PITMAN'S SHORTHAND. In crown 8vo | 1d. |
| SUMMARIES FROM "PITMAN'S SHORTHAND INSTRUCTOR." Size, 27 in. | 24 |
| by 4 in | 4d. |
| by 4 in. PITMAN'S SHORTHAND MANUAL. Contains instruction in the Intermediate Style, | |
| with 100 Exercises. 2/6 Cloth 3/ Key | 91. |
| PITMAN'S SHORTHAND GRADUS. Writing Exercises in ordinary print for Manual | 4d. |
| PITMAN'S SHORTHAND REPORTER. Containing instruction in the Advanced Style: with 52 Exercises. 2/6. Cloth 3/ | 9d. |
| REPORTING EXERCISES. Exercises on all the rules and contracted words. In | 344 |
| ordinary print, counted for dictation 6d.; Key | 1/- |
| PITMAN'S SHORTHAND CATECHISM. In crown 8vo Net | 2/- |
| PITMAN'S SHORTHAND WRITING EXERCISES AND EXAMINATION TESTS. In | 0/6 |
| EXAMINATION NOTES ON PITMAN'S SHORTHAND. By H. W. B. WILSON. 8 in. | 3/6 |
| by 3\frac{2}{3} in., cloth | 2/- |
| GRADED SHORTHAND READINGS. | |
| Elementary, with Key. Advanced with Key. In crown 8vo, oblong Each | 101 |
| Elementary, with Key. Advanced with Key. In crown 8vo, oblong Each Intermediate, with Key. First and Second Series Each | 8d. |
| GRADUATED TESTS IN PITMAN'S SHORTHAND. Illustrating all the rules in the Intermediate Style. In note-book form, post 8vo (6½ in. by 4½ in.), with ruled | |
| intermediate Style. In note-book form, post evo (of in. by 41 in.), with ruled | 8d, |
| PROGRESSIVE STUDIES IN PITMAN'S SHORTHAND. | 9/- |
| TALKS WITH SHORTHAND STUDENTS. By JAMES HYNES | 2/- |
| CHATS ABOUT PITMAN'S SHORTHAND. By George Bletcher | 2/- 1/6 |
| LECTURETTES ON PITMAN'S SHORTHAND. By J. HYNES | 1/6 |
| PITMAN'S SHORTHAND RAPID COURSE. A Series of Twenty Simple Lessons | |
| covering the whole of the system and specially adapted for business purposes. In crown 8vo. Cloth 3/ Key 2/6 With Additional Exercises | K/ |
| PITMAN'S SHORTHAND RAPID COURSE ADDITIONAL EXERCISES ON | 5/- 10d. |
| PITMAN'S SHORTHAND RAPID COURSE, ADDITIONAL EXERCISES ON . READING EXERCISES ON THE RAPID COURSE (In Shorthand), crown 8vo, 62 pp. | 1/- |
| | _ |
| mercial students. Cloth 5/ Key, 2/6; Additional Exercises | 1/6 |
| PITMAN'S EXERCISES IN BUSINESS SHORTHAND. By A. BENJAMIN, I.P.S. | 2/- |
| (Hons.), F.C.Sp.T. | 2/- |
| | |
| GRAMMALOGUES AND CONTRACTIONS | |
| | 3d. |
| GRAMMALOGUES AND CONTRACTIONS. For use in classes VEST POCKET LIST OF GRAMMALOGUES AND CONTRACTIONS OF PITMAN'S | ou. |
| | 3d. |
| EXERCISES ON THE GRAMMALOGUES AND CONTRACTIONS OF PITMAN'S | |
| SHORTHAND. By J. F. C. Grow. In Shorthand, with Key. In crown 8vo, | - |
| limp cloth | 6d. |
| HOW TO PRACTISE AND MEMORIZE THE GRAMMALOGUES OF PITMAN'S SHORTHAND. Compiled by D. J. George. Size 72 in. by 5 in. | 68 |
| bhorinand. Computer by D. J. George. Size / m. by 5 m | ou |
| | |
| SHORTHAND DICTIONARIES | |
| | |
| PITMAN'S ENGLISH AND SHORTHAND DICTIONARY. In crown 8vo, cloth, 850 pp. PITMAN'S SHORTHAND DICTIONARY. Crown 8vo (7½ in. by 5½ in.), 378 pp. Cloth | 10/- |
| PITMAN'S SHORTHAND DICTIONARY. Crown 800 (74 m. by 52 m.), 370 pp. Cloth | 7/6 2/6 |
| PITMAN'S REPORTER'S ASSISTANT. In crown 8vo, cloth | 5/- |
| a sa desire y seles variable y desired and a selection of the selection of | -1 |
| | |
| SHORTHAND PHRASE BOOKS, ETC. | |
| PHONOGRAPHIC PHRASE BOOK 1/6; Cloth | 2/- |
| PHUNUGRAFINO I HEADE BOOK. | |
| SHORTHAND WRITERS' PHRASE BOOKS AND GUIDES. Each in foolscap 8vo. | |

| Insurance, Banking, Stockbroking and Financial, Commercial, Legal, Municipal, | |
|---|-------------|
| Builders and Contractors, Shipping, Iron and Steel Trades, Civil Engineering, Naval and Military, Chemical and Drug, Provision Trade, Drapery. MEDICAL REPORTING IN PITMAN'S SHORTHAND. By H. Dickinson. With an Introduction and Lists of Phraseograms, Outlines, and Abbreviations. In | |
| MEDICAL REPORTING IN PITMAN'S SHORTHAND. By H. DICKINSON. With | |
| an Introduction and Lists of Phraseograms, Outlines, and Abbreviations. In | 4/ |
| crown 8vo, cloth SHORTHAND CLERK'S GUIDE. By VINCENT E. COLLINGE, A.C.I.S. In crown 8vo, | 4/ |
| cloth Net | 2/ |
| DICTATION AND SPEED PRACTICE BOOKS | |
| | |
| SPECIALISED CORRESPONDENCE BOOKS. (1) The Chemical Trade. (2) The Paper Trade. (3) The Building Trade. In ordinary print Each | 88 |
| SPHIDENT'S PRACTURE ROOK In Crown 840 247 pm | 2/- |
| GRADUATED DICTATION BOOKS. (New Series) I and II. GRADUATED COMMERCIAL LETTERS FOR DICTATION. 81 in. by 6 in. | 8d 9d |
| REPORTING PRACTICE. In crown 8vo, cloth | 3/ |
| REPORTING PRACTICE. In crown 8vo, cloth PROGRESSIVE DICTATOR. Third Edition. In crown 8vo, cloth SHORTHAND CANDIDATE'S DICTATION EXERCISES. In crown 8vo, paper | 3/ |
| COMMERCIAL DICTATION AND TYPEWRITING | 2/- |
| COMMERCIAL DICTATION AND TYPEWRITING SPEED TESTS AND GUIDE TO RAPID WRITING IN SHORTHAND. In crown 8vo FIVE MINUTE SPEED TESTS. With Introduction on Acquisition of Speed by | 2/ |
| P P LACKSON. In crown 8vo. | 2/ |
| P. P. Jackson. In crown 8vo, CUMULATIVE SPELLER AND SHORTHAND VOCABULARY. By CHARLES E. SMITH. | |
| In crown 8vo, paper boards POCKET DICTATION BOOKS, Nos. 1, 2, 3, and 4, 2\(\frac{7}{4}\) in. by 3\(\frac{7}{4}\) in. Each SPEED TRAINING IN PITMAN'S SHORTHAND. By T. F. MARRINER ACQUISITION OF SPEED IN SHORTHAND. By E. A. Cops. In ordinary print. | 2/- 2d |
| SPEED TRAINING IN PITMAN'S SHORTHAND. By T. F. MARRINER | 6d |
| ACQUISITION OF SPEED IN SHORTHAND. By E. A. Cope. In ordinary print. | 0.1 |
| In crown 8vo BROWN'S SHORT-CUTS IN SHORTHAND. By GEORGE BROWN, F.I.P.S. In | 9d |
| crown 8vo. | 1/- |
| THE STENOGRAPHIC EXPERT. By W. B. BOTTOME and W. F. SMART. In demy 8vo, cloth Net | 7/0 |
| SHORTHAND COMMERCIAL LETTER-WRITER. Advanced Style . 1/6: Key | 1/ |
| OFFICE WORK IN SHORTHAND. Specimens of Legal and other Professional Work commonly dictated to Shorthand clerks in the Advanced Style, 1/8. Key | 10 d |
| Work commonly dictated to Shorthand clerks, in the Advanced Style 1/6; Key COMMERCIAL CORRESPONDENCE IN SHORTHAND. In crown 8vo, cloth | 3/ |
| BUSINESS CORRESPONDENCE IN SHORTHAND. In the Advanced Style. 1/6; Key | 1/- |
| BUSINESS CORRESPONDENCE IN SHORTHAND. In the Advanced Style. 1/6; Key TRADE CORRESPONDENCE IN SHORTHAND. In the Advanced Style. 1/3; Key MISCELLANEOUS CORRESPONDENCE IN PITMAN'S SHORTHAND. First, Second, Third, and Fourth Series. Advanced Style, with Keys in ordinary print. | 1/- |
| Second, Third, and Fourth Series. Advanced Style, with Keys in ordinary print. | |
| Each in crown 8vo, oblong | 1/6 |
| SHORTHAND READING BOOKS | |
| In the Elementary Style. | |
| AESOP'S FABLES | 8d |
| LEARNER'S SHORTHAND READER. Illustrated | 8d |
| STIRRING TALES | 8d |
| PERILS OF THE BUSH AND OTHER STORIES | 9d |
| In the Intermediate Style. | 8d |
| PITMAN'S PHONOGRAPHIC READER, NO. 1. With Key. GULLIVER'S VOYAGE TO LILLIPUT. By JONATHAN SWIFT. With Key. Cloth SUBMARINE X7 AND OTHER STORIES. Illustrated THE VICAR OF WAKEFIELD. By OLIVER GOLDSMITH. Illustrated, 2/6; Cloth TALES AND SKETCHES. By WASHINGTON IRVING, With Key. 2/-; Cloth TALES OF ADVENTURE. By Various Authors THE SILVER SHIP OF MEXICO. AND ADDISTRANCE. STORIES. | 2/- |
| SUBMARINE X7 AND OTHER STORIES. Illustrated | 2/- |
| TALES AND SKETCHES. By Washington Irving. With Key. 2/-: Cloth | 3/- |
| TALES OF ADVENTURE. By various Authors | 1/6 |
| THE SILVER SHIP OF MEXICO. An abridgment of J. H. INGRAHAM'S Story | 1/8 |
| Cloth | 2/6 |
| SELECT READINGS | 8d. |
| COMMERCIAL READERS IN SHORTHAND. (1) Commercial Institutions, (2) Commodities. (3) Leaders of Commerce. (4) Gateways of British Commerce. | 0/6 |
| Commodities. (3) Leaders of Commerce. (4) Gateways of British Commerce. | 0.3 |
| In the Advanced Style. | 84. |
| PHONOGRAPHIC READER IL With Key | 8d. |
| TALES FROM DICKENS | 2/- |

| THE SIGN OF FOUR. By Sir A. CONAN DOYLE. Cloth | 2/- |
|--|-------------|
| AROUND THE WORLD IN EIGHTY DAYS. By Jules Verne | 2/6 2/6 |
| SELF-CULTURE. By J. S. BLACKIE. SELECTIONS FROM AMERICAN AUTHORS. With Key | 2/- |
| THE LEGEND OF SLEEPY HOLLOW. By WASHINGTON IRVING. With Key | 9d. |
| RIP VAN WINKLE. By WASHINGTON IRVING. With Key A COURSE IN BUSINESS TRAINING. By G. K. BUCKNALL, A.C.I.S. (Shorthand | 8d. |
| Edition), 288 pp | 3/6 |
| SHORTHAND TEACHERS' BOOKS | |
| PITMAN'S SHORTHAND TEACHER'S HANDBOOK. In crown 8vo, cloth . NOTES OF LESSONS ON PITMAN'S SHORTHAND. Size 8 in. by 3\frac{3}{2} in., cloth | 2/8 |
| PREPARATION FOR A SHORTHAND TEACHER'S EXAMINATION. Size 8 in. | 2/6 |
| by 3% in., cloth A COMMENTARY ON PITMAN'S SHORTHAND. By J. W. TAYLOR. In foolscap | 1/6 |
| 8vo, cloth gilt, 448 pp. | 5/- |
| crown 8vo. cloth Net | 3/6 |
| CHART OF THE PHONOGRAPHIC ALPHABET. 22 in. by 35 in. CHARTS ON PITMAN'S SHORTHAND. Twenty large Charts (22 in. by 35 in.) | 2d. |
| The Set | 7/6 |
| WILSON. In foolscap 8vo | 2/- |
| HISTORY OF SHORTHAND. By SIR ISAAC PITMAN. Fourth Edition, Revised. | 6/- |
| In crown 8vo, cloth Net | 0/- |
| TYPEWRITING | |
| | 2/6 |
| THE JUNIOR TYPIST. By Annie E. Davis. Demy 8vo, cloth New COURSE IN TYPEWRITING. By Mrs. Smith Clough. Large post 40 PITMAN'S TYPEWRITER MANUAL. Can be used with any machine. Sixth | 2/6 |
| Edition. Large post 4to, cloth | 5/6 |
| PITMAN'S TYPEWRITING EXAMPLES for any machine— On cards, 48 examples, foolscap folio | 4/- |
| In oblong note-book, for standing by the side of the machine | 2/6 |
| In note-book form, in covers PITMAN'S EXERCISES AND TESTS IN TYPEWRITING. Foolscap folio. Quarter | |
| cloth. Third Edition, revised HOW TO TEACH TYPEWRITING. By KATE PICKARD, B.A. (Lond.). Crown 4to, | 4/- |
| PRACTICAL COURSE IN TOUCH TYPEWRITING. By C. E. Smith. English | 5/- |
| Edition, revised and enlarged. Size 81 in. by 11 in. | 2/6 |
| Edition, revised and enlarged. Size 8½ in. by 11 in. PRACTICAL TOUCH TYPEWRITING CHART. Size 30 in. by 40 in. REMINGTON TYPEWRITER MANUAL. For No. 5 and 7, 10 and 11. With Exercises and illustrations. Ninth Edition. Large post 4to | 2/6 |
| cises and illustrations. Ninth Edition. Large post 4to Net THE UNDERWOOD TYPEWRITER MANUAL. By A. J. Sylvester. Large post | 2/6 |
| 4to Net | 3/6 |
| BAR-LOCK TYPEWRITER MANUAL (Group System of Touch Typewriting). By H. Etheridge. Large post 4to Net | 3/- |
| ROYAL SOCIETY OF ARTS TYPEWRITING TESTS. By A. E. MORTON. Elem., | 4/- |
| MODERN TYPEWRITING AND MANUAL OF OFFICE PROCEDURE. By A. E. | |
| MORTON. 64 in. by 94 in., cloth A TYPEWRITING CATECHISM. By Mrs. Smith Clough. In large post 4to Net | 5/6 |
| DICTIONARY OF TYPEWRITING. By H. ETHERIDGE. In demy 8vo, cloth, fully illustrated | 7/6 |
| HIGH SPEED IN TYPEWRITING. By A. M. KENNEDY and F. JARRETT. In demy | 7.0 |
| MECHANICAL DEVICES OF THE TYPEWRITER. By R. T. NICHOLSON, M.A. | 2/6 |
| Large post 4to Net | 6/- |
| PERIODICALS | |
| PITMAN'S JOURNAL. Subscription, which may begin at any time, 17/4 per annum, | |
| post free. (Estab. 1842). 24 pp | 4d. 21d. |
| BUSINESS ORGANISATION AND MANAGEMENT. Monthly. 1/6 net, by post | 18/- |