

Review.

"The New Zealand Manual of Accountancy and Commercial Law," by F. H. Thompson, F.N.Z.A.A., public accountant, Dunedin, and P. S. K. Maccasey, solicitor, Dunedin.

The second edition of this work is now to hand, and we observe that several slight additions and amendments have been made therein. So many books treating of the science and art of book-keeping are already in existence, that for the first edition of one thousand to have already been distributed throughout the colony clearly demonstrates the fact that the work is being looked upon as a practical colonial treatise on book-keeping. The various articles in Part I. deal with single entry, double entry, company book-keeping. Notes on book-keeping for various classes of business. Notes on auditing, adjustment of partnership accounts, various forms of account books, etc. At the first glance it would appear as if the author had devoted too much space to single entry; but seeing that the system suits a small ready-money business, and that single entry is so much in vogue throughout the colony, it is imperative that the best advice and counsel should be given, but always with the object of inducing the small business man to adopt as soon as possible the double entry system. An American author has rightly said: "The system of book-keeping by double entry is perhaps the most beautiful one in the wide domain of literature and science; were it less common it would be the admiration of the learned world."

Whether dealing with the single or double entry system, Mr. Thompson's explanations and examples are expressed in a simple and lucid manner, which, if carefully attended to, will assist the accountant to "attain to the desideratum of all good book-keeping, viz., the maximum of perspicuity with the minimum of labour."

Part II., commercial law, will no doubt appeal to many as being the most important part of the work, especially when we bear in mind the stringency of the Bankruptcy Court, and other Acts on our Statute Book. Nearly half the book is devoted to this aspect of accountancy work, and this excellent summary must indeed prove a boon, not only to accountants, secretaries of companies, etc., but to all commercial men, who wish to arrange and conduct their business in a systematic and up-to-date manner. It is a splendid work of reference, and is marked throughout by sound common sense.

GOUT GOES BADLY.

Rheumo and gout can't be in the system together. When Rheumo goes in the gout goes out. Mr. F. D. Pelling, of Ekotabana, has proved this. Writing on 1st July he says:—"Kindly send me another bottle of your Rheumo mixture, as I have had no trouble with gout since I have kept it in the house. It gives me immediate relief by taking one dose. I can with confidence recommend Rheumo for either gout or rheumatism." Just one more proof that Rheumo conquers chronic rheumatism. Chemists and stores, 2/6 and 4/6 per bottle. Stocked in Auckland by H. King, Chemist, Queen-st.; J. M. Jefferson, Chemist, Queen-st. and Upper Symonds-st.; J. W. Robinson, Chemist, Parnell; Graves Aikin, Chemist, Queen-st.; and sold by all Chemists and Stores, at 2/6 and 4/6 per bottle. Wholesale Agents: N.Z. DRUG CO.

Personal Paragraphs.

Mr. Justice Denniston (Christchurch) is in Wellington on legal business.

Mrs Mitchell, "Kaipupu," Picton, has gone on a visit to friends at Oamaru.

Dr. Fabst returned to Onehunga from Wellington by the Takapuna on Sunday.

Mr Langley Adams, Nelson, is visiting Picton.

Miss Oxley has returned to Auckland after a short visit to Rotorua.

Dr. and Mrs. Findlay (Wellington) are back from their trip to Nelson.

Mr. J. France, of the Telegraph Office, Blenheim, is on a visit to New Plymouth.

Mr. L. de C. Malet (Christchurch) is on a short visit to Wellington.

Mr. March, Inspector of Settlements, is at present in New Plymouth.

Miss Skerrett (Wellington) has left for a trip to England.

Mr J. J. Craig is back in Auckland, having concluded his visit to Australia.

Mrs. J. C. Greenwood, of Wanganui, is staying in Wellington.

Mr Biss (Wellington) has gone to Dunedin to attend a conference.

Mr. and Mrs. Johnstone, of Makotuku, are staying with friends in Napier.

Colonel Hume, Inspector of Prisons, has gone to Napier by the Tarawera.

Mrs. Jeffcoat is back in Wellington after a stay in Dunedin.

Mr Justice Chapman (Dunedin) has come to Wellington on judicial business.

Mrs. Travers (Wellington) has returned after a trip to Dunedin.

Sisters Mary and Hortense arrived in Auckland by the Ventura on March 18.

Mr. and Mrs. F. Clarke, of Ohivi, left by coach for Wairoa on the 15th inst.

Mr T. Benneson (Mayor of Hobart) has been visiting Wellington.

Dr. R. N. Cleveland arrived in Auckland from Sydney by the Ventura.

Miss McDonald, of South Africa, is visiting friends in Wanganui.

The Rev. Mr. Bull has returned to Gisborne by the Tarawera.

Mr. and Mrs. Smith, of Poukawa, are staying with friends in Napier.

Sir Robert Stout is back in Wellington after a visit to Marlborough.

Captain Young, recently from Scotland, is at present staying with his nephew, Mr. C. Hunter, of Cambridge.

Dr., Mrs. and Miss Moir are visiting Napier. They arrived from Wairoa last week.

Mr. Gibbs and his daughter arrived from Sydney on Monday, and have taken rooms at the Star Hotel, Auckland.

Mr. and Mrs. Myers returned to Wellington by Tuesday's express, after a pleasant trip to Napier.

Dr. Sloman, of Melbourne, who has been staying at the Central Hotel, left for South on Monday.

Mr Leonard Harris, of "Istana," Te Puke, was in Rotorua last week, visiting his relatives.

Mr. Barker and the Misses Barker (Gisborne) passed through Wellington on their way to Sydney last week.

Mr. and Mrs. G. R. King, of Wellington, are stopping at the Masonic Hotel, Napier.

Mrs. R. Lusk, after visiting her mother, Mrs W. Webster, New Plymouth, has returned to her home in Auckland.

Mr and Mrs W. Ferguson are back in Wellington after a short holiday trip to Dunedin.

Rev. W. R. Woolley, New Plymouth, who has been in delicate health lately, is visiting Te Aroha.

Captain Kennedy, of Waiheke, went to Wellington by the Tarawera on Saturday.

The Hon. C. Hill-Trevor is at present in Wellington. He leaves for England by the Ruapehi next month.

Mr. Gilbert Carson, proprietor of the Wanganui "Chronicle," is visiting New Plymouth.

Miss H. Graham has returned to her home in Hamilton, after visiting her sister, Mrs. Buckleton, of New Plymouth.

Mr. W. S. Pardy, New Plymouth, left last week for a trip to Australia for the good of his health.

At the Wellington Girls' High School swimming sports Mrs Adams and Mrs Barron acted as judges.

Sir James Hector has been elected President of the newly-formed Hutt Valley Horticultural Society.

Mrs. Fairfax-Chelmeley and three little daughters from Dannevirke, are visiting friends in Wanganui.

Mr. J. Davies, of Wellington, was a passenger to San Francisco by the Ventura.

Mrs. Fred. Cowper, of Dannevirke, is the guest of Mrs. Cowper, "Kukuta," Wanganui.

Miss Atkinson, who has just returned from England, is the guest of Mrs. E. W. Atkinson, in Wanganui.

Mr. and Mrs. Orford, of Wanganui, are the guests of Mrs. Lysaght, "Mokoiwi" Haveria.

Dr. A. K. Newman has been elected President of the Ponake Football Club, Wellington.

Mrs. Izard, of Christchurch, is staying with her son, Mr. A. W. Izard, in Wanganui.

Miss Moore, of Wanganui, is the guest of Mrs. Powell, "Silverhope," Rangitikei.

Mrs. Oswald Lewis, of Fordell, has gone to the Hutt to stay with her mother, Mrs. Wilford.

Mr Justice Edwards, Mrs and Miss Edwards (Auckland) are on a visit to Wellington.

Mellor's Block, Freshfield Estate, Waiuku, the property of Mr T. C. Williams, has been purchased by Captain Worsp.

Mr. Justice Williams and Mrs. Williams (Dunedin) are in Wellington at present.

Mr. and Mrs. H. Gilmer and Miss Gilmer are back in Wellington, after a trip to Auckland and the Hot Lakes.

Dr. and Mrs. Harrison (Tararaki) are the guests of Dr. and Mrs. Valentine (Wellington).

Mr. Fred. Cullen, a well-known Dunedin citizen, went to London via America in the Ventura.

Mr. Stephen Myers, of Auckland, leaves on a trip to England by the Athenic, sailing on the 28th prox.

Mr. W. Blacklock, the Oceanic S.S. Co.'s agent at Paganago, was a passenger thither by the Ventura.

Mr. E. I. Hallenstein and a party arrive from Dunedin at the Grand Hotel next week for a holiday in Auckland.

Captain Ingo, superintendent of the Wellington Fire Brigade, went to Rotorua on Saturday.

Captain Duder, the harbourmaster, has obtained leave of absence from the Board for a holiday.

Mr. Harold Beauchamp has been appointed director of the Bank of New Zealand for a further term of two years.

Miss May Dawson, of Auckland, is spending a short holiday at Te Aroha for the sake of her health, which has not been very good lately.

Mrs. and Miss Christie, of St. John's Hill, Wanganui, have gone to Wellington for a shore visit to buy Miss Christie's trousseau, who is to be married in April.

Mrs. C. H. Young (Tasmania), and Miss H. L. Bedford, (England), are visiting their brother, Mr. Henry Bedford, of New Plymouth.

Mrs. G. Morgan, wife of the manager of the Union Steamship Company, New Plymouth, with her two children, has gone to visit her relatives in Melbourne.

Sir Donald and Lady Robertson (India) are back in Wellington after a tour of the South Island. They go to England by the Ionic shortly.

Mr, Mrs and Miss Adams (Sydney) were passengers from Australia by the Warrimoo, and intend to spend a month in New Zealand.

Mr Sidney Fitzherbert (Wellington) has gone to Palmerston North, where he will join his father (Mr H. S. Fitzherbert) in legal business.

Out of six selected candidates submitted, Mr. E. Selwyn Hamlin was chosen by the Auckland City Council last week as collector and gum ranger.

Mr. A. E. Bullock, LL.B. and Mr. Currie, both of New Plymouth, have gone into partnership, and are going to practise as lawyers in Wanganui.

Mrs. George Sheriff and Miss Page, of Wanganui, accompanied by Miss Puffton-Smith, of Marton, left Wanganui last week for a trip to Rotorua.

Mr Ross, late second officer of the Herald, has joined the Taviani in a similar capacity. Mr Morrison has gone ashore for instructions.

Miss Winnie Lays and Miss Millie Mueller, who have been on a lengthened visit to Wairakei and Rotorua, returned to Auckland last week.

Mr and Mrs W. Ratray have removed to their pretty new home, "Oakmont," in Parnell, and hope to be settled in about a month.

Mr and Mrs Brett, and Mr and Miss Flower, who have been staying at the Geyser Hotel, Whakarewarewa, returned to Auckland last Saturday.

Mr. Ivor Lawson, the American cyclist, passed through Auckland on his way back to America last week. He competes at the St. Louis Exposition.

Mrs Viscon, the American lecturer, and her secretary (Miss Stegman) sailed for San Francisco in the mailboat last week.

Miss Mills (Dunedin) and Miss Edger-ton Jones (England) are staying with Mrs. J. H. Beswick, Fendallton, Christchurch.

Commander the Hon. A. G. Hardinge, R.N., has arrived in Sydney to take command of H.M.S. Phoebe on the Australian station.

The appointment of Surgeon-Major Walker, P.M.O., of the Auckland district, as Brigade-Surgeon Lieut.-Colonel, is gazetted as from January 26 last.

Mr and Mrs Mansell Masterton, have been spending a week in Picton visiting friends at Anikiwa and enjoying trips on Queen Charlotte Sound.

Mrs Reginald Hinstwick, an old Blenheim boy, is visiting his old home in the capacity of representative of the American Correspondence School.

Mr J. H. B. Coates, General Manager of the National Bank of New Zealand, intends leaving on a trip to England by the Athenic on the 28th April.

Miss Irene Partridge, pupil of Mrs Williams, "The Willows," Wynyard-street, passed the recent Junior Civil Service examination.

Mr. Maurice Nathan and Mr. H. C. Merritt, who are travelling together, went to America in the Ventura on Friday.

Mr. W. Shepherd Allen, of Piko, who is going with a party of three others to London by way of San Francisco, travelled by the Ventura.

Rheumatism

If your muscles are sore, bones ache, joints feel stiff, and if pains dart through your body, it is probably rheumatism. Purify your blood, get out all the rheumatism poison—no need of your suffering in this way.



We have the following letter from Mr. R. J. Kowald, of Mandurah, So. Australia. Mr. Kowald also sends his photograph.

"I suffered greatly with rheumatism, which laid me up for a long time. I tried a great many medicines, but they were of little or no use. A friend who had taken Ayer's Sarsaparilla induced me to try it. I thought it would be just like all the other medicines. But there was a great and pleasant surprise in store for me, for after taking one bottle I was better. The swelling began to go down, the pains began to leave me, and I felt better in every way. After taking only two bottles I was completely cured. While I was taking the Sarsaparilla I also took Ayer's Pills—keep my bowels in good condition."

AYER'S Sarsaparilla

There are many imitation Sarsaparillas. Be sure you get "Ayer's." Prepared by Dr. J. C. Ayer Co., Lowell, Mass., U. S. A.

TRUMAN'S NURSERY LOTION

By one application only effectually destroys all Parasites of Head or Body.

Sold in Two Sizes.

N.B.—Insist upon having TRUMAN'S LOTION and no disappointment can occur.

Prepared by Poingdestre & Truman, 71 Old Kent Road, London, and sold by all Chemists in the Colonies.