NOW IN PRESS AND WILL BE PUBLISHED IN JANUARY, 1801,

. A NEW SYSTEM OF

MERCANTILE **ARITHMETIC:** ADAPTED TO THE

Commerce of the United States,

IN ITS DOMESTIC AND FOREIGN RELATIONS ; WITH

FORMS OF ACCOUNTS AND OTHER, WRITINGS USUALLY OCCURRING IN TRADE.

> BY MICHAEL WALSH, ING.

The following testimonials from Gentlemen of the first respectability and mercantile information befpeak the utility of the work.

WE the fublcribers, having feen Mr. WALSH'S New System of MER-CANTILE ARITHMETIC, and being fatisfied that it is better calcu-lated than any yet publified, to fit a youth for the bufiness of the Compt-ing-Houle, cannot but with it an extensive circulation. The happy elu-cidation and extended application of the common rules, together with the many original improvements, while they accomplish the ftudent for com-merce, are also extremely well adapted to affist and inform the merchant, the mariner, and the trader, in their various occupations.

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Bofton, May 16, 1800. WE the fubfcribers, having examined Mr. WAISH'S New Syftem of MERCANTILE ARITHMETIC, and being perfuaded that it is better calculated than any we have met with, to qualify young men for admiffion into compting-houles, we wifh that it may have an extensive circulation. The clear examplification and particulate and previous constraints of the second The clear exemplification and pertinent application of the common rules, together with the many useful additions and improvements which it contains, will render it extremely useful for the merchant, the mariner, and all the other trading claffes of fociety. MARSTON WATSON,

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