upon the high estimation in which the character of a British merchant is held, and when it is remembered that commerce soon opens the way not only to riches but to some of the most important offices of the

state, to an association with the highest ranks of society.

By the term commercial education ought to be understood that description of learning which fits a man for all the duties of a merchant. This is by many supposed to be nothing more than a sufficient acquaintance with figures to enable him to keep his accounts, and as much knowledge of his native language as will render him able to write a business letter in it. But this is a very mistaken opinion, and instead of constituting what is properly a commercial education, forms only a very trifling part of it. That an acquaintance with these branches is necessary for this line of life will not be denied; but they may be performed by substitute with more facility than any other part of his trade, and the man who enters upon the more complicated duties of a British merchant with no farther knowledge than an acquaintance with these, will find himself very ill qualified for his task, and very defective on many points with which he ought to be acquaint-In former times, the posts of honour and confidence were reserved for the hereditary nobility, and as all were equally unlearned or nearly so, rank and wealth were the only discriminating principles upon which men were chosen for these situations, which in such a state of affairs naturally confined them to this class. Afterwards, when classical education and talents began to be appreciated, these qualifications were admitted as claims to exalted situations in the state, and men began to be taken from the learned professions, where education was most prevalent for these posts, and it not unfrequently happened that among these were found individuals who, from a low origin, had by their talents and merit, raised themselves, and were equally capable of discharging the duties of a high confidential charge, as those who had been born to hereditary rank and titles. But these situations are not now confined to the hereditary nobility nor to the learned professions-the road to distinction and honour is open to all, and experience has proved, that in the walks of commerce men (when properly educated) have been found who filled high and distinguished stations in the councils of the nation, with advantage to their country and credit to themselves. The prospect of one day attaining to this rank, ought of itself to be sufficient to induce our young merchants not to rest satisfied with simply an accountant's education. But in addition to the noble ambition of being able, with suitable propriety, to fill any of these exalted stations, should they ever attain to them, there are other considerations which ought to stimulate our young intended merchants to procure as good an education as possible. In the British empire commerce forms one of the most important branches of the nation's wealth; it is under the protection and surveillance of the legislature of the country, and, besides the admission of commercial men to the duty of legislating, it not unfrequently happens in the discussions on framing laws for our mercantile community, the advice and opinions of others besides those who hold a seat in the council, are resorted to: Those practically acquainted with any business are - No. I .- Vol. III.