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T H E  
P R E F A C E  
T O T H E  
R E A D E R.

**T**H E following Sheets are the Products of a leisure Season, which I was persuaded to believe I could not better employ than in composing a Work long wanted, and consequently long wished for, by the Commercial Part of Mankind.--And, as the Publick has an undoubted Right to challenge every thing from its Members that may prove conducive to, or promote, a general Utility ; conscious of this Obligation, I the more readily engaged in the subsequent Work, with the Hopes of being serviceable (at least) to many whose Entrance into Business might need some Assistance and Direction, tho' at the same time not despairing of its being also useful to those of a longer standing and Practice ; if not as an Instructor, yet as a Remembrancer, which they may turn to for the Solution of any Difficulty occurring in the Course of Trade.--These powerful Motives induced me to commence Author, and to risqué the Censures of the Uncandid in pursuance of so laudable a Design, being animated thereby to undertake the arduous Task, and exert my best Endeavours for the Publick's Service, which I have the Pleasure to see abundantly rewarded in its kind Acceptance of them.

I have indeed long regretted to observe, that a Treatise of so beneficial a Tendency should, in a Trading Nation like this, continue so much neglected, when many Tracts on every other (even the most trifling) Subject are daily published ; and those few which the Press has given us on the less important Parts of Commerce are generally so erroneous and defective, that they are to be little regarded, and less depended on: To remedy which, and to supply the Supinuity of others,