

This work therefore is, in the opinion of the committee, highly deserving of the approbation and encouragement of the Society, not only as being the most correct and ample now extant, but as being a genuine American production; and as such they hesitate not to recommend it to the attention of Navigators, and of the public at large.

JONATHAN LAMBERT,
BENJAMIN CARPENTER, } Committee.
JOHN OSGOOD,
JOHN GIBAUT,
JACOB CROWNINSHIELD, }

A true copy.
Salem, May 13, 1801.

BENJAMIN HODGES, President.
MOSES TOWNSEND, Secretary.

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, A. M.

RECOMMENDATIONS.

Newburyport, May 1, 1800.

WE the subscribers, having seen Mr. WALSH's New System of Mercantile Arithmetic, and being satisfied that it is better calculated than any yet published, to fit a youth for the business of the counting house, cannot but wish it an extensive circulation. The happy elucidation and extended application of the common rules, together with the many original improvements, while they accomplish the student for commerce, are also extremely well adapted to assist and inform the merchant, the mariner, and the trader, in their various occupations.

DUDLEY A. TYNG,
EBENEZER STOCKER,
WILLIAM BARTLETT,
SAM'L A. OTIS, junr.
FRISTRAM COFFIN,

MOSES BROWN,
WILLIAM WYER, jr.
RICH. BARTLET, jr.
WM. W. PROUT,
MICHAEL LITTLE.

Boston, May 16, 1800.

WE the subscribers, having examined Mr. WALSH's New System of Mercantile Arithmetic, and being persuaded that it is better calculated than any we have met with, to qualify young men for admission into counting houses, we wish that it might have an extensive circulation. 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 classes of society.

MARSTON WATSON,
JOHN C. JONES,
JOHN CODMAN,
STEPH. HIGGINSON,

JOHN LOWELL, junr.
JOSEPH RUSSELL,
ARNOLD WELLES, junr.
JONATHAN JACKSON.