

GALLAGHER'S
COUNTING ROOMS,
FOR THE
STUDY AND PRACTICE OF
BOOK-KEEPING,
207½ BALTIMORE STREET,

BETWEEN CHARLES AND LIGHT.

These COUNTING ROOMS have now been established in the City of Baltimore three years, and have continued in successful operation longer than any Institution of the kind in this city.

THE COURSE OF INSTRUCTION

Is practical, and as much as possible like that of actual business, and is intended to represent the duties of the Counting Room.

Each student keeps a set of Books, and makes out all the necessary papers and calculations belonging to the Entries, including Notes, Drafts, Acceptances, Account Sales, Accounts Current, Trial Balances, Balance Sheets, &c.

LESSONS IN MERCANTILE WRITING.

☞ Circulars, with terms, &c., can be obtained at the Counting Rooms, from 9 o'clock A. M. to 9 P. M.