

Heald's Business College,

College Building, 24 Post Street,

SAN FRANCISCO.

An Institution designed to prepare Boys, Young and Middle-Aged Men for Business Affairs.

E. P. HEALD, Pres't.

F. C. WOODBURY, Sec'y.

A practical Business Education is valuable to the Farmer, Mechanic, Artisan and Lawyer, as well as to the Merchant and Banker. In these go ahead times no person can afford to do without it. For acquiring this, **Heald's Business College**, by its combined system of Theory and Actual Practice, offers superior advantages. It is first-class in all its departments, and is acknowledged by our leading business men to be

The Best Commercial College on the Pacific Coast.

No other Business College in the State, in point of thoroughness in its Course of Studies, or discipline among its pupils, can compare with it. Each Department is under the special charge of experienced teachers, aided by competent assistants, and the whole school under the immediate superintendence of the President and Secretary.

The School-Room and Counting-Room

Are united upon a plan that secures to the student all the practical advantages of each. There is in operation a Banking House with Checks, Drafts, Notes, Bills of Exchange, Certificate of Deposit, etc., fully illustrating the Banking Business. The school room is elegantly fitted up with

**Merchandising, Jobbing and Importing Emporiums,
General and National Banking Offices,
Commission, Forwarding, Real Estate,
Insurance, Express, and Post Offices.**

The student **Buys, Sells, Ships, Barters, Consigns, Discounts, Insures, Draws Checks, Notes and Drafts, Gives Leases, Deeds, etc.**, and goes through the entire routine of actual business. He becomes acquainted with changing books from Single to Double Entry, and *vice versa*, and also with Joint Stock and Partnership Books, and every form and style of Book-keeping practiced in well regulated business houses.

JOBGING, IMPORTING COMMISSION AND BANKING

Are carried on with the students of the other Colleges in the Association, thus fully illustrating the methods of carrying on business and keeping books when there are different currencies. The pupil becomes familiar with all the calculations and entries with Legal Tender and Gold transactions. This is a feature never before attempted by any Commercial College upon this Coast, and renders our