

the building faces east and west, they are open to the morning or afternoon sun.

Many of the boys who have been for some time in the Institution, have carpeted their rooms and adorned the walls with pictures, making for themselves perfect little homes, in which they take great pride.

The matron resides in the building, and gives her entire time and attention to superintending the home life. The rooms are carefully inspected each day; the clothing attended to, and in her the boys find a sympathizing friend. Some four acres are set apart as a playground for this department. Thus, while giving ample room for out-door sports and exercise, they are separated from the boys of the Academy Department.

#### COMMERCIAL DEPARTMENT.

In this department it is designed to afford young men a thorough practical preparation for business; something that shall serve them in the same stead as though they had acquired their experience in the office of the most rigid and exacting business man. The Business Course of instruction embraces three departments: Theoretical, Junior or Actual Business, and Senior or Banking and Office Department.

#### THEORETICAL DEPARTMENT.

In this department the student is made acquainted with the whole theory of general business, including correspondence, bookkeeping in all its branches, the forms and uses of commercial paper, such as drafts, notes, bills of exchange, powers of attorney, deeds, bonds, etc.

#### JUNIOR OR ACTUAL BUSINESS DEPARTMENT.

Here the student is assigned his office desk, and furnished with a capital, consisting of cash, real estate and stocks, corresponding to the business in which he is first to engage. Here the student is taught the application of the principles learned in the preceding department, and it is designed not only to afford him veritable experience in the practical management of a set of books, but also in all details of business as occurring in the daily experience of merchants, bankers, brokers, etc. Everything is conducted here on a real money, merchandise and business paper basis. It is regulated by a standard chronicle of trade and prices current, which is daily revised and corrected by the city market. Some sixty thousand dollars in commercial currency have been issued, and are in circulation in this department.