before it is due.

est for a larger sum than st from the amount speci-coods, to a third person. rower the amount thus diote.

or bank to another, rehird person or his order.

ent of indebtedness.

ss the back of a draft or writes his name is called n becomes liable to meet onsists simply in writing pecial indorsement directs me specified person.

said to be insolvent when his liabilities are greater

ie's property.

ods bought at one time, arcels.

e; a written promise to wo or more persons. or more persons any one payment.

yable to a certain person ect, it. When it is drawn der, the person named as s name on the back of it, into whose hands it may

ent of money, or delivery of the person who signs

laration made under seal ance or payment of a cerd, and giving the reasons

The process of protesting Inst.

gular price of goods; and sometimes necessary to secure the holder of a bill and give him ecourse upon the maker and indorser.

RECEIPT. - A written acknowledgment of receipt of money or

RECEIVER. - A person appointed to manage the business of a bankrupt for the benefit of his creditors.

REMITTANCE. — Money sent to a person.

VOUCHER. - A receipt held by a person as evidence of having paid money for another.

PRESIDENTIAL

ABBRISVIATIONS.	
ect. or % Account.	Jan January.
mt Amount.	Lbs Pounds weight.
Apr April.	L. S. D Pounds, Shillings, and
lug August.	Pelice.
g √ At.	Mdse Merchandise.
Bal Balance.	Mo Mouth.
B. B Bill Book.	N. B Take Notice.
Bbl Barrel.	No Number.
B. P Bills Payable.	Nov November.
B. R Bills Receivable.	Oct October.
cent Centum, hundred.	Oz Ounce.
B Cash Book.	P (. Page.
Company.	Payt Payment,
C. O. D Cash on Delivery.	Pd. ' Paid
cr Creditor.	Per An By the year.
Cwt	Pr Pair.
D. B Day Book.	Pcs Picccs.
Dec December.	Prem Premium.
Do Ditto, the same.	Prox Proximo, next month.
Doz Dozen.	Qrs Quarters.
Dr Debtor.	Reed Received.
E. E Errors Excepted.	Sept September.
E. & O. E Errors and Omissions	Stg Sterling.
Excepted.	Ult Ultimo, last month.
Eeb February.	· Yds Yards.
F. o. b Free on board.	& And.
Ft Foot.	&c And so forth.
Gal Gallon.	\$ Dollars.
Hdkf Handkerchief.	ø Cents.
Hhd Hogshead.	% Per cent.
Took I Tooken't mouth	