

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

**RECEIPT.** — A written acknowledgment of receipt of money or goods, to a third person.

**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.

## ABBREVIATIONS.

Account.	Jan. . . . .	January.
Amount.	Lbs. . . . .	Pounds weight.
April.	L. S. D. . . .	Pounds, Shillings, and Pence.
August.	Mdse. . . . .	Merchandise.
At.	Mo. . . . .	Mouth.
Balance.	N. B. . . . .	Take Notice.
Bill Book.	No. . . . .	Number.
Barrel.	Nov. . . . .	November.
Bills Payable.	Oct. . . . .	October.
Bills Receivable.	Oz. . . . .	Ounce.
Centum, hundred.	P. . . . .	Page.
Cash Book.	Payt. . . . .	Payment.
Company.	Pd. . . . .	Paid.
Cash on Delivery.	Per An. . . .	By the year.
Creditor.	Pr. . . . .	Pair.
Hundred weight.	Pcs. . . . .	Pieces.
Day Book.	Prem. . . . .	Premium.
December.	Prox. . . . .	Proximo, next month.
Ditto, the same.	Qrs. . . . .	Quarters.
Dozen.	Recd. . . . .	Received.
Debtor.	Sept. . . . .	September.
Errors Excepted.	Stg. . . . .	Sterling.
Errors and Omissions Excepted.	Ult. . . . .	Ultimo, last month.
February.	Yds. . . . .	Yards.
Free on board.	& . . . . .	And.
Foot.	&c. . . . .	And so forth.
Gallon.	\$ . . . . .	Dollars.
Handkerchief.	¢ . . . . .	Cents.
Hogshead.	% . . . . .	Per cent.
Instant, present month.		