

TAXES. (PAGE 49.)

- (1) \$38.40. (2) $12\frac{1}{2}$ mills on the dollar. (3) \$31.50. (4) $6\frac{3}{4}$ mills; \$38.40. (5) \$12.75. (6) $7\frac{1}{2}$ mills on the dollar. (7) $\frac{1}{7}$ of a mill on the dollar; \$1505. (8) $13\frac{1}{3}$ mills on the dollar. (9) \$5. (10) \$960. (11) For school purposes, \$9594.426; for general purposes, \$15802.534. (12) For general purposes, \$9.60; for frontage, \$4.80; for schools, \$16.80; for sewerage, \$3.60; total amount, \$34.80. (13) $5\frac{1}{2}$ mills on the dollar. (14) \$134.442. (15) $9\frac{1}{2}$ mills on the dollar. (16) 13 mills on the dollar; \$266.43. (17) 2 cents on the dollar; \$35; \$42.

DUTIES AND CUSTOMS. (PAGE 52.)

- (1) \$12.95. (2) Not sufficient data given. (3) $93\frac{3}{4}$ cents. (4) \$26.10. (5) \$49.40. (6) \$6.24. (7) \$350. (8) 90 cents. (9) 50 cents. (10) 76 lbs. (11) \$97.97+. (12) \$50.44. (13) \$3.06-. (14) \$506.60. (15) \$1570.56. (16) \$88. (17) \$122.31-.

EXCHANGE. (PAGE 54.)

- (1) \$1204.50. (2) \$853.55. (3) \$3680. (4) £98 19s. 4 $\frac{1}{2}$ d. (5) \$7250. (6) (new par) \$4380. (7) Should buy bill via New York; via New York, \$991.98; direct, \$1002.50. (8) \$2444.65+. (9) \$79.36. (10) \$1197. (11) $\frac{1}{4}$ % premium. (12) \$2489.51-. (13) Gained £26 15s. 1d-. (14) Lost \$19.45. (15) Via London, \$228.12; direct, \$222.22. (16) The merchant would owe agent \$42.77. He would therefore lose this amount together with value of goods.

SIMPLE & COMPOUND PROPORTION. (PAGE 56.)

- (1) \$5.94. (2) \$1.35. (3) \$15.62-. (4) 38 horses. (5) \$1750. (6) $1\frac{1}{4}$ min. (7) 14 days; 6 men. (8) \$10. (9) \$16; \$11.50. (10) $10\frac{1}{2}$ days. (11) \$27.72+. (12) \$2.61+. (13)