Due Bills, Orders and Receipts.

A due bill is a written acknowledgment of debt—non-negotiable. It may, however, be transferred by assignment. To do the latter write across back:

> For value received I hereby assign to James Scranton the within due bill.

Here is a due bill payable in merchandise:

Sherbrooke, Que., Jan. 14, 1921.

Due Jason Sumner Twenty Dollars in goods from our store.

L. Laudrain.

An Order is a written request to deliver goods, or money, on account of the person making the request. Below are two illustrations:

Halifax, N.S., Feb. 10, 1921.

Messrs. Reed Company,

Gentlemen:—

Please let Mr. James Lewis have from your store Twenty-five Dollars in such goods as he may wish and charge to account of

Albert Johnson.

Victoria, B.C., Feb. 21, 1921.

Messrs. A. Tanton Co.,

Gentlemen:—

Please pay to George Dillon, or order, Fifteen Dollars, and charge same to the account of

$15.00 B. H. Massey.