\$11.41. (14) \$1.04; \$1.05. (15) \$5.15; \$5.18. (16) \$960. (17) $6\frac{1}{2}$%; $48\frac{3}{4}$ days; \$450. (18) \$13.35. (19) \$240. (20) \$720. (21) \$240. (22) First note was drawn at 60 days. \$2522.77. (23) \$1682.65. (24) Accommodation note was drawn at 30 days. \$1271.83. (25) \$999.09.

PARTIAL PAYMENTS. (PAGE 40.)

(1) \$496.12. (2) \$778.42. (3) \$121.91. (4) \$1482.82. (5) On June 18, 1891, he overpaid the amount due by \$158.16. (6) \$1306.09. (7) \$1774.83. (8) \$315.03. (9) Note should read, "Sept. 2, 1889," and "Jan. 1, 1890," \$2065.53. (10) \$199.13. (11) Should read, "Dec. 31, 1892," \$140.79. (12) \$906.43. (13) Should read, "June 12, 1889," \$800.87. (14) \$288.96. (15) \$25.97.

STOCKS AND BONDS. (PAGE 43.)

(1) \$194.25. (2) \$1638. (3) \$3834. 121 shares. (5) $87\frac{1}{2}$. (6) The latter, by $\frac{10}{39}$%. (7) $6\frac{2}{5}$% ks. (8) Lost \$5. (9) 88 shares. (10) \$3017.50. (11) \$32. (12) \$644. (13) \$3100. (14) $192\frac{1}{2}$ shares. (15) \$1218. (16) 80. (17) $8\frac{11}{20}$%. (18) \$100. (19) \$344.50. (20) Increased \$40. (21) Decreased \$181.74+. (22) Gained \$45. (23) 36 shares. (24) $8\frac{7}{16}$%. (25) \$23480; \$20. (26) \$16.05. (27) $3\frac{1}{2}$%; $4\frac{2}{3}$%?

FIRE INSURANCE. (PAGE 46.)

(1) \$10.50. (2) \$1280. (3) \$191.25; $\frac{17}{24}$%. (4) \$2500; \$1875; \$1125. (5) $\frac{3}{4}$%. (6) $31\frac{2}{3}$%. (7) \$2200. (8) Gained 67 cents; $\frac{25}{32}$%. (9) \$1728. (10) \$5049.84. (11) $\frac{15}{16}$%. (12) \$960. (13) \$750.50. (14) \$5068.75. (15) $\frac{18}{25}$%; \$5600; \$4480; \$3920. (16) 34 cents. (17) \$20514.36. (18) \$1440; \$960. (19) $\frac{7}{8}$%. (20) $\frac{48}{60}$%; \$122.50. (21) \$5126.26. (22) \$5357.14.