

Examine the bill of goods.

- (1) Where were the goods bought?
- (2) When were the goods bought?
- (3) Who bought the goods?
- (4) Who sold the goods?
- (5) What quantities of goods were bought and at what price?
- (6) What did the whole cost?

A bill should give the following information :

- (1) The name and address of the purchaser.
- (2) The name and address of the firm from whom the goods are bought.
- (3) The date of purchase.
- (4) The name and amount of each article sold, the price and amount of each sale, and the total amount of all sales.
- (5) When the bill is paid, the words "Received payment" or "Paid" and the firm's name should be written at the foot of the bill by some one authorized to do this.

To receipt a bill means to write or stamp the words "Received payment" or "Paid" at the foot of the bill, followed by the name of the person or firm to whom the money is due.

To foot a bill means to find the total amount of all sales.

EXERCISE

Make out, foot, and receipt bills for the following sales, supplying dates, names, and addresses when not given :

1. Mrs. S. Brown bought of R. Walker & Co. 10 yds. of silk at \$2.75 ; 12 yds. of flannel at 75 cts. ; 2 pairs of gloves at \$1.50 ; 1 tablecloth at \$4.50 ; 2 doz. handkerchiefs at \$2.75.