

Exercises.—GROCERY BILLS.

Instructions to Pupil.—Write out the following items of a Bill on the forms ruled below, according to the Model on page 11:—

Kingston, May 11, 1896. Mr. F. Speller, Bought of C. J. Currie,—5 lbs. Y. H. Tea @ 40c., 3 lbs. Java Coffee @ 35c., 3 lbs. Raisins 25c., 4 lbs. Currants @ 7c., $\frac{1}{2}$ doz. Oranges @ 40c.

Calgary, October 17, 1896. Mrs. H. McMurray, Bought of R. J. Potter & Co.,—3 cans Tomatoes @ 10c., 3 lbs. Baking Soda @ 4c., 4 lbs. Cheese @ 12 $\frac{1}{2}$ c., 2 doz. Bananas @ 20c., 2 pkgs. Corn Starch @ 10c.

Observation.—Note the difference between 3 articles @ 25c. and 3 articles 25c.

Mr. F. Speller Kingston, May 11, 1896
Bought of C. J. Currie

15	lbs. Y. H. Tea @ 40cts.		6	00
3	" Java Coffee @ 35 ^c		1	05
3	" Raisins			25
4	" Currants @ 7 ^c			28
$\frac{1}{2}$	" Oranges @ 40 ^c			20
			7	78

Mrs. H. McMurray Calgary, October 17, 1896.
Bought of R. J. Potter & Co.

3	cans Tomatoes @ 10 ^c		30	abs
3	lbs. Baking Soda @ 4 ^c		12	assh
	Cheese @ 12 $\frac{1}{2}$ ^c		12 $\frac{1}{2}$	detar
2	doz. Bananas @ 20 ^c		40	
2	pkgs. Corn Starch @ 10 ^c		20	
			1	14 $\frac{1}{2}$