

4. Explain as to a class of pupils for the first time the division of $\frac{2}{3}$ by $\frac{1}{4}$ and the division of .03 by .025.
5. Give an outline of Gladman's remarks upon the method of teaching spelling.

Book-keeping.—One hour.

1. Define the terms "Profit and Loss," "Stock," "Excise," "Bill of Entry," "Drawback."

2. Divide the following accounts into Personal, Real and Fictitious:—H. D. Stratton, Store and Fixtures, Cash, Quebec Bank, Interest, Expense, Merchandise, Loss and Gain, Bills Receivable, Commission, Real Estate.

3. By means of an example, show how to average an account.

4. Journalize the following:—

(1) I commence business with cash in Quebec Bank, \$3000; Mdse., \$8740; a note by H. J. S. in favor of J. B. Y. \$400. I also owe A. J. \$97.50 on account.

(2) Bought Mdse. amounting to \$1300, for which I gave cash \$125, cheque on Quebec Bank \$625, my note at 90 days for the Balance.

(3) Had X. Y's note for \$100, due Sept. 1st, discounted at the Bank of Montreal, received \$98.75 for it.

(4) Accepted A. & B's draft at 10 days for the amount of their invoice of May 5th, \$1724.85.

(5) Received a draft on the Merchant's Bank for \$2375, proceeds of a legacy left by G. R. Deposited amount to my credit.

5. A and B having conducted business one year as partners, close with the following Resources and Liabilities: They have cash, \$3456; Mdse. \$2120; Bills Receivable, \$1874; E. L. Y. owes \$630. They owe on Bills Payable, \$3250; W. X. on account, \$346. A. invested \$1500 and withdraw \$175; B. invested \$1500 and withdraw \$315. Make a statement showing their Net Gain and the Net Capital of each at closing.

French.—Two hours.

1. Traduisez en anglais un des passages suivants:

(a) Jean tire son mouchoir de sa poche, enveloppe le lingot et, le portant sur son épaule au bout d'un bâton, il prend le chemin de la maison. En marchant ainsi, toujours un pied devant l'autre, il voit un cavalier qui trotte gaiement sur un cheval vigoureux.

(b) Dans une maison à quatre étages, à Paris, les locataires se plaignaient souvent au propriétaire d'avoir perdu différents objets d'une manière inexplicable. La dame du premier disait que, travaillant près de la fenêtre ouverte, son dé d'or avait disparu.

(c) Le chêne un jour dit au roseau:

Vous avez bien sujet d'accuser la nature!

Un roitelet pour vous est un pesant fardeau.