Dr. **Insurance.** Cr.

18—						18—					
Jan	1	To amt. chg. by Irving & Co................	1	35	70	Jan	16	By charg'd A. Gregory	2	20	00
„	12	„ „ W. Graham	2	50	00	Feb	18	„ „ „	6	25	00
„	16	„ „ Mar. Ins. Co.	2	20	00	Mar	31	„ Balance to Trade Expense a/c....	13	119	70
Feb	12	„ „ W. Graham.	3	34	00						
„	18	„ Cash, Ins. on Goods to Gregory.......	4	25	00						
				164	70					164	70

Commission.

18—						18—					
Jan	1	To chg. by Irving & Co.	1	1	80	Jan	16	By chg. to A. Gregory.	2	2	50
„	12	„ „ W. Graham	2	5	00	Feb	18	„ „ „	6	5	00
Feb	12	„ „ „	3	3	40	Mar	31	„ „ J. Wilson...	12	12	00
Mar	31	„ Profit car. to P.& L.	11	390	09*	„	„	„ „ Tea...........	12	93	00
						„	„	„ „ Sugar........	12	287	79
				400	29*					400	29

Bad Debts.

18—						18—					
Mar	22	To J A.'s a/c Balance.	2	372	95						
„	31	„ R.H. „ „	3	99	50						
				472	45	Mar	31	By Loss car. to P. & L.	14	472	45*

Trade Expenses.

			Rents		Salaries.		Sun.										
18—												18—					
Jan	31	To Csh	21	50	84	40	16	70		122	60						
Feb	28	„	10	00	91	40	4	75		106	15						
Mar	31	„	340	00	113	60	4	10		457	70						
„	„	„ Office Fixings Wear & Tear							12	25	00						
„	„	„ Insurance							13	119	70						
			371	50	289	40	25	55		831	15	Mar	31	By Loss car. to P.&L.	14	831	15*