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March 1.—Commenced business with the Resources and Liabilities as shown in Balance account of last set, —2. Bought of George Deshler on account 15 Bags of Coffee 3000 lbs. at 9c. ; 10 Bags of Rice 2000 lbs. at 5c. —3. Sold James Bonner for Cash 15 Bbls. Flour at \$10 ; 3 Bags of Coffee 600 lbs. at 10c.—4. Received from John Martin, New-York, to be sold on his account and risk 15 Hhds. of Sugar, 15000 lbs. invoiced at 8c. Paid freight on same in Cash \$50.—5. Sold Thomas Kelly on his note at 7 days 25 Pairs of shoes at \$2.50.—7. Shipped B. T. Stephenson, Boston, to be sold on our account and risk 10 Bags of Coffee, 1000 lbs. at 10c., 5 Bags of Rice 500 lbs. at 6c. ; Paid Cash for Insurance on same \$15.—10. Bought of Michael Flood on our note at 80 days 300 Bbls. Flour at \$9 ; and 2000 Bu. Wheat at 60 c.—11. Sold Frank Cunard for Cash 10 Hhds. of Sugar (Martin's Consignment) 10,000 lbs. at 11c.—12. Received Cash in full for Thomas Kelly's note of the 5th. due this day.—14. Sold Francis Harrington on his note at 10 days 2 Bags of Coffee 200 lbs. at 10c. ; 4 Bags of Rice, 400 lbs. at 6c.—15. Sold John Bosworth for Cash 5 Hhds. of Sugar (Martin's Consignment) 5000 lbs. at 11c.—20. Received advice from B. T. Stephenson, Boston, of the Sales of our Coffee and Rice shipped him on the 7th. inst. Our net proceeds of the same amount to \$100, which he has remitted us in Cash.—21. Closed Martin's Consignment and rendered him an Account Sales of the same. Our charges for Storage and Advertising \$20 ; Commission at 2 per cent on \$1650, \$33.00. J. Martin's net proceeds \$1547.00, which we remitted him in Cash.—24. Received Cash in full for F. Harrington's note of the 14th. inst. due this day.—27. Paid Clerk hire and rent in Cash \$150.—30. Paid our note of the 10 inst. at 80 days favor of Michael Flood in Cash \$3900 less discount for 60 days \$38.61.

Inventory of Merchandise unsold \$4863.