

ing Debits and Credits in the accounts which do not balance:

	Dr.	Cr.
Stock .....	\$480 00	\$2645 00
Bank. ....	2515 00	1595 00
Mdse. ....	9480 00	9470 00
Bills Receivable .....	1540 00	480 00
Bills Payable.....	820 00	1240 00
James Jones.....	130 00	25 00
John Payne.....	20 00	85 00
Cash .....	501 00	27 00
Expense.....	340 00	87 00
Shipment to A No. 1.	384 00	530 00
Commission .....	15 20	36 20
Interest and Discount.	25 00	.....
Storage .....	.....	30 00

\$16250 20 \$16250 20

His inventory shows mdse. unsold \$890 ; coal o l, etc., bought for use of store but unsold \$28. Interest accrued on notes against him unpaid \$35.

(a) Make out a statement of Resources and Liabilities.

(b) Make out a statement of Losses and Gains.

#### INDEXING AND PRECIS WRITING.

Examiners: Cornelius Donovan, M.A.; J. J. Tilley.

NOTE.—Candidates will take the first two questions and either of the other two.

1. Write in full the correspondence of which the following is the Index:

1889		
1 Feb. 12	Brown to Jones	Requesting particulars as to house and lot for sale.
2 Feb. 15	Jones to Brown	Stating: price \$7500; one-third down, balance in annual instalments of \$1000 each with int't at 6 per cent.
3 Feb. 21	Brown to Jones	Accepting his terms.

2 Write a Précis of the following:

RUSHINGTON, May 23, 1889.

To the Mayor and City Council, Rushington:

GENTLEMEN,—I am authorized to inform you that the ratepayers of that part of the

city lying south of Plum Street held a public meeting on the 21st inst. for the purpose of considering the proposed running of a branch of the X. Y. Z. Railway through that locality. At that meeting it was unanimously agreed to petition your honourable body either to make different arrangements with the aforesaid Railway Company, or else to provide compensation for those ratepayers whose property will be injured by the running of the said branch.

Your obedient servant,

J. STEELE PENN, Secretary.

CITY HALL,

RUSHINGTON, May 31, 1889.

SIR,—I beg leave to inform you that your petition was laid before the City Council at a recent meeting, when it was decided to obtain the opinion of the city solicitors on the question. In due time this opinion was received and is as follows:

Re X. Y. Z. Railway.

To the Rushington City Council:

In accordance with your request we have considered the petition of certain ratepayers regarding the proposed local branch of the X. Y. Z. Railway. In our opinion the contract with said Railway Company cannot be altered, nor would it be advisable for you to vote compensation on your own authority, but it is competent for you to submit a by-law to the people with the view of obtaining public opinion on the question of compensation.

FAIR, SQUAIR & Co., City Solicitors

This communication was at once brought before the Council when it was decided to have a by-law prepared in accordance with the opinion of the city solicitors.

Yours truly,

T. N. GAGING, City Clerk.

J. Steele Penn, Esq.

3. (a) What is the object of indexing letters?

(b) Distinguish between a tabular index and an ordinary index. Shew how to fyle away letters received.

4. Re-write, using as few words as possible: