

- 2.—Sold Mdse. to J. Jones for cash, \$750.
- 3.—Sold S. Evans on ac., Mdse., invoiced at \$500.
- 4.—Bot Mdse. for cash \$200.
- 5.—Bot of J. Jones, Mdse., for cash, \$135.
- 6.—Bot of S. Evans on ac., Mdse., \$225.
- 7.—Bot Mdse. for note \$50.
- 8.—Bot Mdse of R. Wood, for my note at 10 days, \$35.
- 9.—Sold Mdse. to S. Smith, for check on Ontario Bank, \$25.
- 10.—Bot Mdse. of J. Swift, for check on Ontario Bank, \$20.
- 11.—S. Woods deposited cash in Bank of Toronto, \$200.
- 12.—S. Woods withdraws from B. of T. \$100. (Write check.)
- 13.—S. Swift gives J. Jones his note, at 3 months from to-day, for \$521. (Write note.)
- 14.—Geo. A. Cox, of Peterborough, draws, to-day, a sight draft for \$57 on Geo. Wilson & Sons, Port Hope. (Write draft.)
- 15.—Bot of J. W. Flavelle, 200 bbls. of flour @ \$6 per bbl. Gave \$500 in cash, my note for \$300; balance to remain on ac.
- 16.—Sold J. W. Flavelle 1200 yds. broad-cloth @ \$2.50. Rec'd in payment, cash \$500, his note for \$300; balance paid by an order on Hawley Bros.
- 17.—Wm. Dunn and I exchange notes, \$250.
- 18.—Lost a \$10 bill.
- 19.—\$10 bill found and returned by Willie Snyder, who receives for his honesty \$1.25.
- 20.—Discount your own note at College Bank for \$700 @ 3 mos. rate 7%.

FOR DRILLS.

1. TRANSACTION.—Peterborough, March 1st, 1889. You borrow \$30 from E. B. Stone, and give him your note for \$35, at 30 days in payment.
 1. Write this note making it payable to order.
 2. When will it be due.
 3. What per cent. of amount borrowed does the interest equal
2. TRANSACTION.—St. Thomas, March 5th, 1889. E. B. Stone has your note discounted at Bank of Toronto at 7%
 1. Write endorsement.
 2. How much cash does he receive.
3. TRANSACTION.—St. Thomas, March 10th, 1889. Sold J. B. Clarris, Esq., 20 yds. Silk at \$1.50; 20 yds. S. Velvet at \$2.50; 25