

Instructions to Pupil.—Copy the Model twice. Write the following once:—Feb. 11, 1902. \$150¹⁰⁰. Received from Mr. J. S. Willmott One Hundred and Fifty-nine Dollars in full of account. F. Burton. Then write a similar receipt for the last bill receipt on page 17.

Observation.—When there are no cents, how should that fact be indicated?

\$ 37^{xx}/₁₀₀

Vancouver, Jan. 9, 1902.

Received from Mr. Chas. Millar
Thirty-seven Dollars on account.

E. D. Filson.