

- Sold C. H. Wilson, Welland Ave., on acct., 10 Planes, 15 Chisels, 24 Hammers, 1½ doz. Door Bells.
19. Received from C. Donnelly cash for note of May 5 due to-day.
 20. Bought of the Welland Vale Co., on acct., 1 doz. Axes, ½ doz. Shovels
 21. Received cash, \$13.25, from C. H. Wilson, on acct.
Sold E. A. Arnold, on acct., 11 Planes, 2 doz. Hammers, 4 kegs Nails, 1 doz. Locks.
 22. Sold G. Robertson for cash, less 5%, 1,300 lbs. Twine, 3 Lawn Mowers.
 23. Received payment of C. H. Lawrence's note of May 8 due to-day.
Gave Rice Lewis & Son, on acct., note at 18 days, for \$150.
 25. Sold J. W. Keyes, Niagara St., on acct., 1 doz. Hay Forks, 1 doz. Potato Forks, ½ doz. Shovels.
Paid rent for May, \$20.
 26. Sold Jas. McClelland, on acct., 10 days, ¾ doz. Potato Forks, ½ doz. Shovels, 10 pairs Skates.
Received cash from E. A. Arnold, on acct., \$25.25.
 27. Sold C. Hudson for cash, less 3% discount, 1 doz. Planes, ½ doz. Chisels, 1½ doz. Hammers, 1 doz. Door Bells, 1 doz. Locks, 2 kegs Nails. Paid Insurance on Mdse., \$3.15.
 28. Sold Jno. King, on acct., 30 days, 2 doz. Hay Forks, 1 doz. Shovels, 8 pairs Skates, ½ doz. Axes.
Received note at 30 days from Jno. King, on acct., \$27.50.
 30. Paid Rice Lewis & Son cash, on acct., \$75.
 31. Paid Janitor's wages, \$15. Bought 1 ton of Coal, \$6.25, for cash.

Inventories.

Mdse.—½ doz. Axes, 12 pairs Skates, 2½ doz. Door Bells, 1 doz. Shovels, 6 Lawn Mowers.

Expense—1 Ton of Coal, \$6.

- June 1. Received cash from Jas. McClelland for note of May 14 due to-day.
2. Sold E. A. Arnold for cash, less 2%, ½ doz. Shovels, ½ doz. Axes, ½ doz. pairs Skates.
 3. Bought of Ashdown & Co. 50 kegs Nails, 3 doz. Knives, 1 doz. Hammers. Gave in part payment, cash, \$75; balance on acct.
 4. Drew a draft at 30 days on C. H. Hudson in favor of Toronto Cordage Co., on acct., \$37.15.
 5. Received from E. A. Arnold a draft at 10 days, on acct., drawn on Wm. Wright, \$37.25.
 6. Accepted a draft by Welland Vale Co. at 5 days, in their favor, in full of their acct.
Bought of Rice Lewis & Son, on acct., 1 doz. Planes, 6 doz. Chisels, ½ doz. gross Hammers. Paid freight, \$1.12.