

Key to Commercial and Professional Letters.

1. Dear Sir:—We are in receipt of your letter of the 15th inst., and in reply regret to say, in regard to advertising in your journal, that our appropriation for advertising for the present year is completely exhausted by the arrangements we have already entered into, so that it will be impossible for us to entertain any proposition for advertising of that character. We regret very much that this should be the case, but you will readily see that we could easily spend a great deal more money than we make on these articles by advertising them. In consequence we have been obliged to make a choice of our mediums and then consider the matter completed. Again expressing our regret that such is the case, we remain, Yours truly.

2. Dear Sirs:—We are in receipt of your favor of the 10th inst., and in reply we must say that we are surprised and disappointed to receive such a letter from you under the circumstances. You have only just commenced doing business with us and have made no arrangements whatever with us for special terms, and yet after your bills have run about four months, you not only are not prepared to pay but you ask us for an indefinite extension. If you had been dealing with us for a long time and had been paying your bills promptly, we would think that you had some grounds for asking for such accommodation, but this is not the case and we cannot favorably consider your request. If you will remit us on the 25th inst. for the amount of your February bills, \$65.00, with interest at seven per cent. and will send us a thirty day note for your March bills also including interest, we will accept such a settlement. If we do not hear from you on the 25th we shall be obliged to take measures to enforce the collection of the whole amount. Trusting it will not be necessary for us to take such a step, which we should very much regret being obliged to do, we remain, Yours truly. 210