

Instructions to Pupil.—Copy each Model twice on the upper part of the page. Then write receipts, by each method, for the two bills on page 12; copy the Model again, signing your own initials as clerk. See 4th page of cover, No. 20.
Observation.—When the Bill is paid at the time of purchase, the date is often omitted. Any receipt is better, however, with the date inserted.

Paid,

Jan. 9. 1902.

E. D. Filson.

Received Payment,

Jan. 9. 1902.

E. D. Filson.