Dr. — **D. R. Marshall.** — **Cr.**

						1871 July	1	By Capital		$3000	00
						"	31	" Net gain		89	16

Dr. — **Cash.** — **Cr.**

1871 July	31	On hand		$2995	35						

Dr. — **Bills Receivable.** — **Cr.**

1871 July	31	Notes on hand		$ 205	00						

Dr. — **Merchandise.** — **Cr.**

1871 July	31	On hand		$1188	93						

Dr. — **Bills Payable.** — **Cr.**

						1871 July		Notes outstanding		$ 815	08