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* The Ledger has an Alphabetical Index, showing, at one view, in what folio any person's account may be found.

EXAMPLE OF A PARTNERSHIP CONCERN.

John Herdson and I have been engaged in a joint concern as purveyors of oats for the army. I have purchased oats for the joint stock to the amount of £26.11. H has paid, for oats purchased by him, £449.0.3. I have received, for oats that have been disposed of, £507.9.2.; and my partner has received, from the same source, £55.2.8. I have advanced to him, at different times, £433.17.; and have paid, for warehouse room and other sundry expenses, £1.13.8. From these general heads, collected from the particulars recorded in the Granary Book, it is required to state the transactions.

It may, perhaps, be interesting to the learner to be informed that the above was a real occurrence; for an accurate statement of which the writer was some time since applied to by the parties concerned.