

9. Bought from F. Burton & Co., Mdse. \$900, Invoice dated Oct. 3, $3\frac{1}{20} - \frac{n}{30}$.
11. A. McIntyre, while on a trip to London, paid the Kent Hardware Co. on %, cash \$50, and check dated Sept. 7 for \$350.
12. Remitted B. King on %, a sight draft on T. Marshall for \$50 and a check for \$1120.
Petty Cash Sales, \$230.20.
Deposited in bank, cash \$250.
14. Received from T. Marshall in full of %, his draft on S. Somers, dated Oct. 11 at 15 days, \$64.
15. R. Jenkins returned 6 Grindstones bought on the 9th.
16. Drew on R. Jenkins at 5 days' sight, in favor of ourselves, for the balance owing on bills of Sept. 9 and 21, and left the draft with the bank for collection, \$129.20.
The firm agree to dissolve partnership on Oct. 31, and A. McIntyre now withdraws \$1800 per check. The business is to be continued by J. MacDonald.
17. Renewed our note of \$100, dated Aug. 15, by giving a new note at 3 months to cover face and interest at 6 %; interest (\$1.56).
19. Petty Cash Sales, \$150.10.
Deposited in bank, cash \$150.
21. L. Laing paid \$40 cash on %, of bill of the 5th and promises the balance in 10 days.
Bought from the Kent Hardware Co. on %, Mdse. \$850, Invoice dated Oct. 15, $\frac{n}{30}$.
22. Paid F. Burton & Co. with check, for goods bought on the 9th, \$900 less 3 %.
23. Sold T. Marshall 5 doz. Drawer Locks @ \$4.25; 20 kegs Wire Nails @ \$3; 5 bbls. Boiled Linseed Oil, 10 gals. ea., @ 50c. Received in part payment his check for \$125 on the Dominion Bank, and his sight draft on R. Spinks in our favor for \$20; balance on % at 10 days.
24. Received from R. Jenkins bank draft for balance of bill of the 9th inst., \$71.
25. The bank has credited us with the amount of draft on R. Jenkins \$129.20, left with them on the 16th, less $\frac{1}{4}$ % for collection.
26. Petty Cash Sales, \$169.80.
J. MacDonald withdrew for private use, cash \$40.
Deposited in bank, cash \$254, and T. Marshall's check and sight draft of the 23rd, less $\frac{1}{4}$ % for collection (18c).
28. Settled our acceptance of the 28th ult. by giving check \$500, and new note at 30 days for balance, \$100, bearing interest at 7 %.
29. S. Somers has this day paid his acceptance of the 14th in cash, \$64.
30. Paid rent for Oct. with check, \$40.
Our stock of goods, estimated worth \$2300, has this day been destroyed by fire, except as per Inventory below; no insurance. (Should any entry be made for this?)
31. L. Laing paid cash in full of %, \$29.
Paid bookkeeper's salary with goods \$15 and cash \$25.
Petty Cash Sales, \$220.
Deposited in bank, cash \$250.