

Entry No. 2 Cash Book.

Feb. 1.—Paid month's rent in advance, \$100.00, by cheque.

Entry No. 3 Cash Book.

Feb. 1.—Withdrew \$25.00 from the bank to be used for paying petty accounts.

Entry No. 4, Purchase Book.

Feb. 2.—Bought goods amounting to \$410.00 from M. Scott & Co. Terms, 2% 10 days, net 30 days. Invoice and goods received and found to be O.K.

Entry No. 5, Sales Book.

Feb. 3.—Sold goods amounting to \$240.00 to J. Weir. Terms, 3% 15 days, net 60 days.

Entry No. 6, Sales Book.

Feb. 5.—Sold goods to S. Warren amounting to \$85.00. Terms, net 15 days.

Entry No. 7, Cash Book.

Feb. 6.—Gave G. Grand a check for \$400.00 in payment of account.

Entry No. 8, Purchase Book.

Feb. 7.—Bought goods from T. Swan & Bros. amounting to \$95.05. Invoice and goods received O.K. Terms, net 30 days.

Entry No. 9, Sales Book.

Feb. 9.—Sold goods to J. Weir amounting to \$75.60. Terms, net 30 days.

Entry No. 10, Sales Book.

Feb. 10.—Sold goods to E. Parker amounting to \$171.30. Terms, net 30 days.

Entry No. 11, Cash Book.

Feb. 12.—Gave M. Scott & Co. cheque for \$401.80 in payment of invoice Feb. 2, \$410.00, less discount \$8.20.

Entry No. 12, Sales Book.

Feb. 14.—Sold goods to E. Parker amounting to \$97.20. Terms, net 30 days.

Entry No. 13, Cash Book.

Feb. 14.—Gave F. Jarvis a note for \$100.00, due Feb. 27, in settlement of his account.