MEMORANDUMS

OF THE TRANSACTIONS STATED IN THE FOLLOWING BOOKS.

Jan. 5. Received from Allen, Wild, and Co. of Leeds, *on credit*, 3 pieces of super blue cloth, each 36 *yds.* at 25*s.* 6*d.* *per yard*:—and 2 pieces of narrow brown, 84 *yds.* at 4*s.* 9*d.*

8. Sold Bernard Mason 2 *st.* raw sugar, at 9½*d.* *per lb.*—3¼ *lb.* green tea, at 8*s.* 6*d.*—and 3¾ *yds.* blue cloth, at 28*s.*

9. Bought of Samuel Fletcher, 1 *cwt.* 1 *qr.* 5 *lb.* Kent hops, at £5..7. *per cwt.*—and 1½ *cwt.* of Worcester, at £5..11..6;—*six months' credit*, or 5 *per cent. discount for cash.*—Paid him *Bill*, No. 1, £24..3..9. and received from him a *cheque* on Smith and Co. Bankers, for the *difference*, including *discount.*

10. Bought of Simmonds and Co. Liverpool, 2 *cwt.* yellow soap, at 76*s.*—12 *doz.* dip candles, at 8*s.* 6*d.*—and 4 *doz.* mould do. at 11*s.* 3*d.*

14. Sold William Tomlinson 7 *yds.* narrow cloth, at 5*s.* 3*d.*—and 15 *yds.* calico, at 3½*d.*

19. Sold Hazard and Jones 1¼ *st.* yellow soap, at 9*d.* *per lb.*—½ *st.* mottled, at 9½*d.*—9 *lb.* candles, at 9*d.*—and 3 *lb.* mould do. at 12½*d.*

Paid *Cash* for *Bill*, No. 1, W. Holmes, £45..10.

23. Received from J. Sanderson, goods as *per invoice* £7..3..6.

28. Sold Hazard and Jones 17½ *lb.* loaf sugar, at 1*s.* 1*d.*—12 *lb.* raw do. at 10*d.*—1¼ *lb.* Congou tea, at 7*s.* 6*d.*—and ½ *lb.* Hyson, at 12*s.*

31. Paid the *balance* due to J. Herdson, *cash* £37..5..6. *abatement* 4*d.*—Sold him on credit 10 *lb.* hops, at 13*d.*—and half a ream of cap-paper, at 7*d.* *per quire.*

Feb. 1. Sold W. Tomlinson 2 *st.* yellow soap, at 9*d.* *per lb.*—6 *lb.* mould candles, at 1*s.* 1*d.*—and 16 *lb.* lump sugar, at 12½*d.* Received of him *cash* for account due, including the present goods, £4..13. *abatement* 3½*d.*

Paid Bernard Mason the *balance* due, *cash* £332; *abatement* 5*s.* 2½*d.*

4. Received of James Taylor ½ *yr's.* interest on £70. due this day, £1..15.

5. Sold W. Tomlinson 1 piece super blue cloth, 36 *yds.* at 27*s.* 6*d.*—for *Bill at one month.*

8. W. Tomlinson paid me *a Bill* on Jones and Co. London, due May 10, £60. which should have been *at one month.*—Charged him *discount*, 10*s.*—Paid, agreeably to his order, the *difference* to J. Sims, in *cash*, £10.

10. Bought of J. Sanderson, cheese 25 *cwt.* 3 *qrs.* 17 *lb.* at £3..2..6 *per cwt.*—Paid his whole account in *cash*, £88. *abatement* 1*s.* 8¾*d.*

Accepted Allen, Wild, and Co.'s *Bill at two months*, drawn Jan 3, £80.

12. Received of Hazard and Jones's assignee, cash £2..7..2½ for *composition* on £3..15..6. at 12*s.* 6*d.* in the £.