

A receipt is a written acknowledgment of value, or certain sum of money, received. Several forms are shown below:

On account.

Prince Albert, Feb. 2, 1921.

Received from A. Boyd, Ten Dollars on account.
\$10.00. B. Turner.

For rent.

Toronto, Feb. 4, 1921.

Received from Harvey Tyler, Fifty Dollars for one month's rent of house 18 Bolton Ave., due Feb. 1st.
Wm. Craig.

For interest paid on mortgage.

Quebec, Que., Jan. 16, 1921.

Received from D. Smith Sixty-Two Dollars, being amount in full for one year's interest, due Jan. 1, 1921, on his mortgage, in my favor, dated Jan. 1, 1917, which amount is also indorsed on the mortgage.

Dalton Rennie.

Money received through third party.

Fort William, Feb. 3, 1921.

Received from W. McDougall, by the hands of C. Younger, Fifty Dollars, in full of all demands.

\$50.00

Peter Ogden.

LANDLORD AND TENANT.

A lease may be either verbal (oral) or written, or under seal. A lease is the *agreement*, and not the