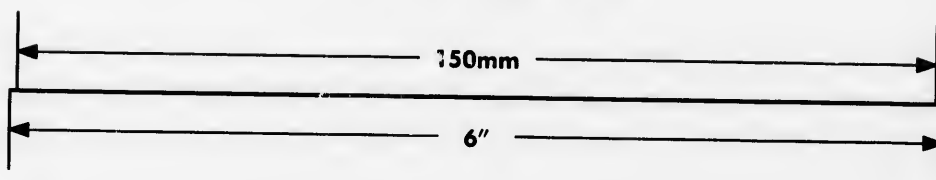
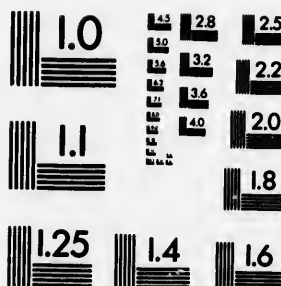
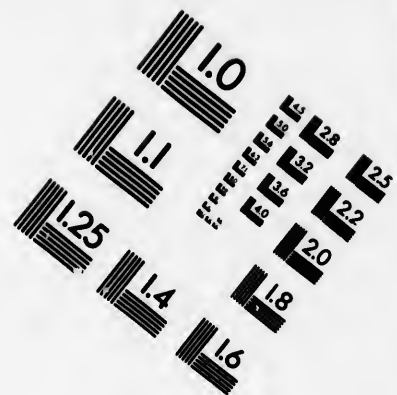
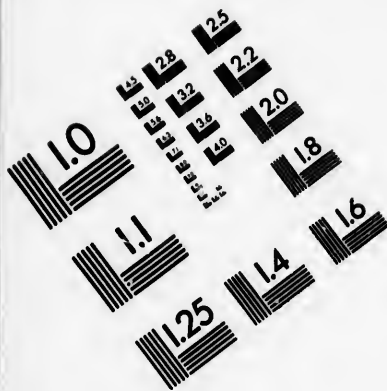
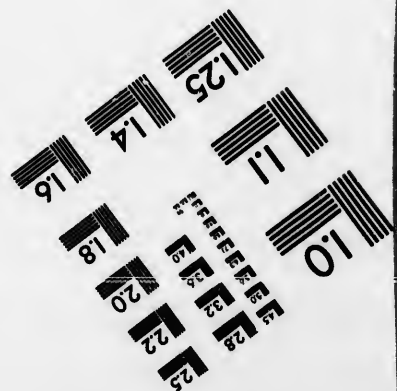


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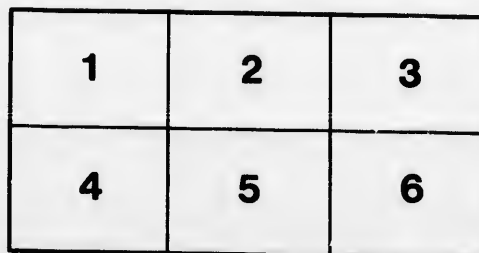
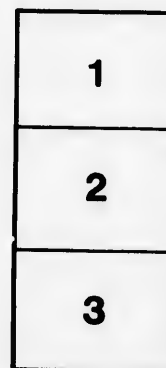
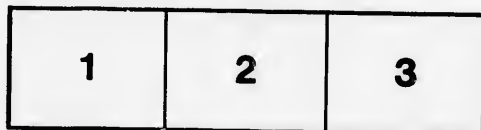
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No. 1

Gage's
BUSINESS
AND
SOCIAL
FORMS
Vertical Writing

BY

R. H. ELDON,

*Commercial Specialist, Harbord St. Collegiate
Institute, Toronto,*

AND

A. C. CASSELMAN,

*Writing and Drawing Master, Normal
School, Toronto.*

The W. J. GAGE CO'Y (Ltd.)
TORONTO.

FORM A.

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BUSINESS AND SOCIAL FORMS.

The series comprises two books, Nos. 1, and 2. These are intended to be used in conjunction with any series of Copy Books in vertical writing. In connection with "Gage's Practical System of Vertical Writing," No. 1 may be made to supplement Copy Books Nos. 4 and 5; No. 2, Copy Books Nos. 6 to 8. These two books will be found to exemplify the various business and social forms in general use. No. 1 gives a thorough training in the structure of a letter, with which all pupils should be thoroughly acquainted; it also gives a training in the making out of bills, receipts, orders, etc.

HINTS TO PUPILS.

LETTER WRITING.

1. **Materials.**—Paper, envelopes, ink, and blotting paper.
 - (a) *Paper*—the color should be white, and the size may be either note paper or letter paper, ruled or unruled.
 - (b) *Envelopes*—these should be white in color and oblong in shape; some prefer the square envelope for social letters. The paper and envelopes should be adapted to each other, so that when the paper is folded, it may be inserted easily in the envelope and yet exactly fill it.
 - (c) *Pen*—choose a pen adapted to your hand; have a favorite.
 - (d) *Ink*—use only good black or blue-black ink. Avoid writing with a pencil.
 - (e) *Blotting Paper*—Never commence writing without a piece of blotting paper at hand.
2. **Parts of a Letter.**—Heading, address, salutation, body, complimentary closing, signature, and superscription.

3. **Heading.**—The heading comprises the location of the writer and the time of writing. It should be placed in the upper right-hand corner, about one or two inches from the top; when the letter is short the heading should be dropped still lower, so that the space above the heading and below the signature may be about the same. Place the location and date on one line if short, otherwise on two lines, the date beneath the location and a little to the right.

Jan. 15, 1896 or 1/15/96 is the American style of writing the date; 15 Jan. 1896 or 15/1/96 is the English style. Do not use 1st, 2nd, etc., for 1st, 2nd, etc.; and better still, use only 1, 2, etc., except in such expressions as "the 1st inst."

4. **Address.**—Write this on the left-hand side, commencing at the margin, the name on the first line below the heading, and the place of residence on the next line, a little to the right. Never use both Mr. and Esq., Dr. and M.D., etc. In social letters the address is often written at the end, instead of at the beginning.

Heading
Address
Salutation.
Body.
Compl. closing
Signature

Heading
Salutation
Body.
Compl. closing
Signature
Address

Instructions to Pupil.—Copy the first two models five times each; and the second two, three times each. Then write the following Headings three times each:—Kintore, Ont., March 9, 1896; 17 King St., Halifax, December 10, 1896. Punctuate carefully.

Observation.—The Heading of a letter comprises location and date; if short, both are placed on the same line; if long, the date is placed beneath the location and a little to the right.

Montreal, Jan. 5, 1896.

Montreal, Jan. 5, 1896.

Montreal, Jan. 5, 1896.

Montreal, Jan. 5, 1896.

Montreal, Jan. 5, 1896.

Montreal, Jan. 5, 1896.

Winnipeg, Man.

Nov. 12, 1896.

Winnipeg, Man.,

Nov. 12, 1896.

Winnipeg, Man.,

Nov. 12, 1896.

Winnipeg, Man.,

Nov. 12, 1896.

Winnipeg, Man.,

Nov. 12, 1896.

Winnipeg, Man.,

Nov. 12, 1896.

Winnipeg, Man.,

Nov. 12, 1896.

Toronto, Ont., 3/15/96.

Toronto, Ont., 3/15/96

Toronto, Ont., 3/15/96

Toronto, Ont., 3/15/96

Toronto Ont., 3/15/96

Toronto Ont., 3/15/96

Box 48, Victoria, B.C.

Aug. 7, 1896.

Box 48, Victoria, B.C.,

Aug. 7, 1896.

Box 48, Victoria B.C.,

Aug. 7, 1896.

Box 48, Victoria, B. C.,

Aug. 7, 1896

Box 48, Victoria, B. C.,

Aug. 7, 1896.

Box 48, Victoria, B. C.,

Aug. 7, 1896.

Box 48, Victoria, B. C.,

Aug. 7, 1896.

Instructions to Pupil.—Copy each Model three times. Then write the following addresses twice each :—Messrs. L. & A. Parks, Ottawa, Ont.; Dr. Annie Swann, City. Exercise care, not only in writing, but also in punctuating and placing in relative position.

Observation:—The Address of a letter includes the name and place of residence of the person to whom written.

Mr. A. M^c. Intyre,

Brandon, Man.

Mr. A. M^c. Intyre,

Brandon, Man.

Mr. A. M^c. Intyre,

Brandon, Man.

Mr. A. M^c. Intyre

Brandon, Man.

Messrs. J. Burt & Co.,

Liverpool, Eng.

Messrs. J. Burt & Co.,

Liverpool, Eng.

Messrs. J. Burt & Co.,

Liverpool, Eng.

Messrs. J. Burt & Co.,

Liverpool, Eng.

Messrs. J. Burt & Co.,

Liverpool, Eng.

Messrs. J. Burt & Co.,

Liverpool, Eng.

J. M. Foster, Esq.,

St. John, N. B.

J. M. Foster, Esq.,

St. John, N. B.

J. M. Foster, Esq.,

St. John, N. B.

J. M. Foster, Esq.

St. John, N. B.

F. Thurlow, M. D.,

Quelph, Ont.

F. Thurlow, M. D.,

Quelph, Ont.

F. Thurlow, M. D.,

Quelph, Ont.

F. Thurlow, M. D.,

Quelph, Ont.

Dr. Annie Swann

City

Dr. Annie Swann

City

Instructions to Pupil.—Copy each Salutation and commencement of Body three times. Then write the following twice each :—Ladies,—I enclose an etc. ; Dear Madam,—In reply to your etc.

Observation.—Which is the proper expression—Gentlemen or Gents? See Article 4 on cover.

Dear Sir,—

Your favor of—

Dear Sir,—

Your favor of—

Dear Sir,—

Your favor of—

Dear Sir,—

Your favor of—

Gentlemen,—

Please send—

Gentlemen,—

Please send—

Gentlemen,—

Please send—

Gentlemen,—

Please send—

Ladies,—

I enclose an etc.;

Ladies,—

I enclose an etc.;

Dear Mr. Foster,—

We shall be—

Dear Mr. Foster,—

We shall be—

Dear Mr. Foster,—

We shall be—

Dear Mr. Foster,—

We shall be—

Dear Frank,—

In your last—

Dear Frank,—

In your last—

Dear Frank,—

In your last—

Dear Frank,—

In your last—

Dear Madam,—

In reply to your etc.

Dear Madam,—

In reply to your etc.

Instructions to Pupil.—Copy the complimentary closings and signatures, engraved below, three times each. Then write each of the following twice;—Faithfully yours, (Miss) Fannie Hill; Your sincere friend, Frank Hawkins.

Observation.—The first word only of the closing commences with a capital. Why are *Mrs.* and *Miss* placed in brackets? See Article 9 on cover.

Yours truly,

Jno. Munro.

Yours truly,

Jno. Munro.

Yours truly,

Jno. Munro.

Yours truly,

Jno. Munro.

Sincerely yours,

O. J. Mathers.

Sincerely yours,

O. J. Mathers.

Sincerely yours,

O. J. Mathers.

Sincerely yours,

O. J. Mathers.

Faithfully yours,

(Miss) Fannie Hill

Faithfully yours,

(Miss) Fannie

Hill.

Very truly yours,

K. Brown.

Very truly yours,

K. Brown.

Very truly yours,

K. Brown.

Very truly yours

K. Brown.

Yours respectfully,

(Mrs.) Mary Ross.

Yours respectfully,

(Mrs.) Mary Ross.

Yours respectfully,

(Mrs.) Mary Ross.

Yours respectfully,

(Mrs.) Mary Ross.

Your sincere friend,

Frank.

Your sincere friend,

Frank.

Inst.
Mr. and
the invi
Obse
intimate

requ
Mr.
com
even
oclo

M
accep
Mr.
kin
nev
eve

Instructions to Pupil.—Copy the Model once. Write the following reply:—Mr. and Mrs. Hamilton accept with pleasure Mr. and Mrs. Roberts' kind invitation for next Thursday evening. 85 Walmer Ave., November 17. Also write a reply declining the invitation.

Observation.—Formal invitations are usually written or printed on note paper. They require neither address nor signature—why? Between intimate friends invitations may take the form of a letter.

Mr. and Mrs. Roberts
request the pleasure of
Mr. and Mrs. Hamilton's
company on Thursday
evening next at eight
o'clock.

113 Avenue Road,
November 15.

Mr. and Mrs. Roberts
request the pleasure of
Mr. and Mrs. Hamilton's
company on Thursday
evening next at eight
o'clock.

113 Avenue Road,
November 15.

Mr. and Mrs. Hamilton
accept with pleasure
Mr. and Mrs. Roberts'
kind invitation for
next Thursday
evening.

35 Walmer Ave.,
November 17.

Mr. and Mrs. Hamilton
regret that they cannot
accept with pleasure
Mr. and Mrs. Roberts'
kind invitation for
next Thursday evening.

35 Walmer Ave.,
November 17

Winnipeg, Man.,
Nov. 12, 1896.

F. Thurlow, M. D.,
Guelph, Ont.

Dear Frank,—

In your last letter you ask how we like Manitoba. We have now been here a year, and are well pleased with the country, of course there are blizzards and some very cold weather, but the cold is steadier and the air drier than in Ontario, so that one does not mind it so much.

We have bought another farm, smaller and much better than the other. It is close to the Red River, and having a boat I often row into the city and troll for fish there and back.

With best wishes, I am,

Sincerely yours,
O. J. Mather.

Instructions to Pupil.—Copy the Model on page 6, paying particular attention to punctuation, relative position of the parts, and paragraphing.

Observation.—Notice the margin on the left, and that the name of the person addressed and the salutation commence at this margin. When the leading thought changes, a new paragraph is commenced, and at the same distance from the margin as previous paragraphs.

Winnipeg, Man.,
Nov. 12, 1896

F. Thurlow, M. D.,
Guelph, Ont.

Dear Frank,—

In your last letter you ask how we like Manitoba. We have now been here a year and are well pleased with the country. Of course there are blizzards and some very weather, but the cold is steadier and the air drier than in Ontario, so that one does not mind it so much.

We have bought another farm, smaller and much better than the other. It is close to the Red River, and having a boat I often row into the city and troll for fish there and back.

With best wishes, I am,

Sincerely yours,
O. J. Mather.

Instructions to Pupil.—Write the following letter, adding another paragraph of your own composition, also suitable complimentary closing and signature; take the Model on page 6 as a guide in the structure:

Esquimalt, B.C., Aug. 8, 1896. Miss Anna Wyld, Chatham, N.B. My dear Cousin,—Your welcome letter was received last week, and we were all much pleased to learn that you and your father are to visit us next month. The trip is a long one, and so you must not think of returning before Christmas. I shall expect a treat in listening to your description of the natural scenery along the route.

Esquimalt, B.C.,
Aug. 8, 1896.

Miss Anna Wyld
Chatham, N.B.

My Dear Cousin,—

Your welcome letter was received last week, and we were all much pleased to learn that you and your father are to visit us next month.

The trip is a long one so you must not think of returning before Christmas. I shall expect a treat in listening to your description of the naturally scenery along the route.

Yours sincerely
(Miss) J. H. Kirk.

Instructions to Pupil.—Copy each Model once. Then write on the lower part of the page the following Superscriptions :—
P. K. Lumbers, B.A., Box 253, Yarmouth, N.S.; Messrs. J. L. Cox & Co., 270 Harbord St., Toronto, Ont.

Observation.—The name and title, in the Superscription on the envelope and in the Address of the letter, are the same. Criticize—*Mr. A. McIntyre, Esq., and Dr. F. Thurlow, M.D.* See Article 4 on cover.

Mr. A. McIntyre,
Drawer 273,
Brandon, Man.

J. M. Foster, Esq.,
38 Nassau St.,
St. Johns, Que.

Mr. A. McIntyre
Drawer 273,
Brandon, Man.

J. M. Foster, Esq.,
38 Nassau St.,
St. Johns, Que.

P. K. Lumbers, B.A.,
Box 253
Yarmouth, N. S.

Messrs. J. L. Cox & Co.,
270 Harbord St.,
Toronto, Ont.

Instructions to Pupil.—Copy the Model twice carefully noting the punctuation and the relative position of the parts. Write the following twice:—St. Thomas, July 31, 1896. Mrs. T. D. Scott, Bought of L. Johnston & Co. Then make up a heading and write it twice.

Hamilton, Aug. 29, 1896.

Mr. Thos. Stearns

Bought of D. Campbell.

Hamilton, Aug. 29, 1896.

Mr. Thos. Stearns

Bought of D. Campbell.

Hamilton, Aug. 29, 1896.

Mr. Thos. Stearns

Bought of D. Campbell.

St. Thomas, July 31, 1896.

Mrs. T. D. Scott,

Bought of L. Johnston & Co.

Mrs. T. D. Scott,

Bought of L. Johnston & Co.

Mr. J. H. Smith,

Bought of T. Jones.

Mr. J. H. Smith,

Bought of T. Jones.

Instructions to Pupil.—Write the following items of a Bill on the form below, according to the Model:—St. Catharines, June 5, 1896. Mr. Wm. Young, Bought of R. Pearson & Co. 19 lbs. Gran. Sugar, \$1, 7 lbs. Rice @ 4c., 2 gals. Silver Drip @ 60c., 4 doz. Eggs @ 11c., 2 cwt. Pastry Flour @ \$2.10.

Observation.—The terms—lbs., gals., doz., etc., begin with a small letter; but the names of the articles—Gran. Sugar, Rice, etc., with a capital letter.

St. Catharines, June 5, 1896.

Mr. Wm. Young

Bought of R. Pearson & Co.

19	lbs. Gran. Sugar		1	00
7	" Rice	4		28
2	gals. Silver Drip	60	1	20
4	doz. Eggs	11		44
2	cwt. Pastry Flour	2 ¹⁰	4	20
			7	12

St. Catharines, June 5, 1896.

Mr. Wm. Young

Bought of R. Pearson & Co.

19	lbs. Gran. Sugar		1	00
7	" Rice	4		28
2	gals. Silver Drip	60	1	20
2	cwt. Pastry Flour	2 ¹⁰	4	20
			7	12

Exercises.—GROCERY BILLS.

Instructions to Pupil.—Write out the following items of a Bill on the forms ruled below, according to the Model on page 11:—

Kingston, May 11, 1896. Mr. F. Speller, Bought of C. J. Currie,—5 lbs. Y. H. Tea @ 40c., 3 lbs. Java Coffee @ 35c., 3 lbs. Raisins 25c., 4 lbs. Currants @ 7c., $\frac{1}{2}$ doz. Oranges @ 40c.

Calgary, October 17, 1896. Mrs. H. McMurray, Bought of R. J. Potter & Co.,—3 cans Tomatoes @ 10c., 3 lbs. Baking Soda @ 4c., 4 lbs. Cheese @ 12 $\frac{1}{2}$ c., 2 doz. Bananas @ 20c., 2 pkgs. Corn Starch @ 10c.

Observation.—Note the difference between 3 articles @ 25c. and 3 articles 25c.

Mr. F. Speller Kingston, May 11, 1896
Bought of C. J. Currie

15	lbs. Y. H. Tea @ 40cts.		6	00
3	" Java Coffee @ 35 ^c		1	05
3	" Raisins			25
4	" Currants @ 7 ^c			28
$\frac{1}{2}$	" Oranges @ 40 ^c			20
			7	78

Mrs. H. McMurray Calgary, October 17, 1896.
Bought of R. J. Potter & Co.

3	cans Tomatoes @ 10 ^c		30	abs
3	lbs. Baking Soda @ 4 ^c		12	assh
	Cheese @ 12 $\frac{1}{2}$ ^c		12 $\frac{1}{2}$	det
2	doz. Bananas @ 20 ^c		40	
2	pkgs. Corn Starch @ 10 ^c		20	
			1	14 $\frac{1}{2}$

the Model on page 11:-

Coffee @ 35c., 3 lbs.

8 lbs. Baking Soda

1896

6	00
1	05
	25
	28
	20
7	78

6.

30	1
12	
12½	
40	
20	
1	14½

53 Avenue Road, City,

March 9, 1896.

Dear Miss Weir,-

Will you kindly
excuse my absence from
school on Friday last?

It was unavoidable

Respectfully,

Approved, Mary Ross.

D. Ross.

53 Avenue Road, City,

March 9, 1896.

Miss Weir,-

Please excuse Mary's
absence from school on Friday
as she was unavoidably
detained at home.

Yours truly
D. Ross.

18

Model, Copy, and Exercise.-NOTES OF EXCUSE.

Instructions to Pupil.-See Miscellaneous Exercises on 8rd page of cover, No. 10.

53 Avenue Road, City,

March 9, 1896.

Dear Miss Weir,-

Will you kindly
excuse my absence
from school on Friday last?

It was unavoidable

Respectfully,

Approved, Mary Ross.

D. Ross.

310 William Ave.

March 10, 1897.

Miss Kirk,-

Please excuse
Mary for being late
this morning and oblige,
T. Hamilton.

Kingston, Jam., W. I.,

March 12, 1896.

The W. J. Gage Co., Ltd.,
Toronto, Can.

Gentlemen,—

Please send me sample copies of your copy books in Vertical Writing, and also of your Social and Business Forms. We think of introducing them in our private schools.

I enclose Ten Dollars on account.

Yours truly,

(Miss) Ella Davis.

The W. J. Gage Co., Ltd.,
52 & 54 Front St. West,
Toronto, Ont.,
Canada.

Instructions to Pupil.—Copy the Model on page 14. Note the punctuation and relative position of the various parts.

Observation.—The first line of the Superscription is written about the middle of the envelope, and each succeeding line a little to the right so that an oblique line would touch the first letter of each. See Article II on cover.

Kingston, Jan., U. S.,
March 12, 1896.

The W. J. Gage Co., Std.,
Toronto, Can.

Gentlemen, -

Please send me sample copies of
copy books in Vertical Writing, and also of
your Social and Business Forms. We think
of introducing them in our private schools.
I enclose Ten Dollars on account.

Yours truly
(Miss.) Ella Davis.

The W. J. Gage Co., Std.,
52 & 54 Front St. West,
Toronto, Ont.,
Canada.

Instructions to Pupil.—Write a letter answering the following advertisement, carefully observing the structure of the Model on page 14.

Wanted—Boy or Girl, to make change at the cash wicket. State qualifications and give references. R. E. Wilkes & Co., 59 Dundas St., Windsor, Ont.

Wanted—Boy or girl, to make change at the cash wicket. State qualifications and give references.

R. E. Wilkes & Co.,
59 Dundas St.,
Windsor, Ont.

Gentleman:— Seeing your ad. in the Montreal Star I think I would like the job. My services are:— I have been working a year at B. & R. as cash girl. I am twelve yrs. old and if this statement pleases you I remain, Yours truly,
Annie Nicholson

F. A. Scott, B. A.,
15 Somer Ave.,
Montreal,
Que.

Instructions to Pupil.—Copy each Model twice on the upper part of the page. Then write receipts, by each method, for the two bills on page 12; copy the model again, signing your own initials as clerk.

Observation.—When the Bill is paid at the time of purchase, the date is often omitted. Any receipt is better, however, with the date inserted.

Paid,

Jan. 9, 1896.

E. D. Filson.

Paid,

Jan. 9, 1896.

E. D. Filson

Paid,

Jan. 9, 1896.

E. D. Filson.

Received Payment

Jan. 9, 1896.

C. f. Currie

Paid,

Jan. 9, 1896

A. N.

Received Payment,

Jan. 9, 1896.

E. D. Filson.

Received Payment,

Jan. 9, 1896,

E. D. Filson.

Received Payment,

Jan. 9, 1896,

E. D. Filson.

Received Payment

Jan. 9, 1896.

R. J. Potter & Co

Received Payment,

Jan. 9, 1896,

A. N.

Model, Copy, and Exercise.—SEPARATE RECEIPTS—WRITTEN.

Instructions to Pupil.—Copy the Model twice. Write the following once:—Feb. 11, 1896. \$159^{xx}/₁₀₀. Received from Mr. J. S. Willmott One Hundred and Fifty-nine Dollars in full of account. F. Burton. Then write a similar receipt for the last bill receipt on page 17.

Observation.—When there are no cents, how should that fact be indicated?

\$ 37^{xx}/₁₀₀

Vancouver, Jan. 9, 1896.

Received from Mr. Chas. Millar

Thirty-seven Dollars on account.

E. D. Filson.

\$ 37^{xx}/₁₀₀

Vancouver, Jan. 9, 1896.

Received from Mr. Chas. Millar

Thirty - seven Dollars on account.

E. D. Filson.

\$ 159^{xx}/₁₀₀

Feb. 11, 1896

Received from Mr. J. S. Willmott
One Hundred and Fifty-nine Dollars
in full of account.

F. Burton.

\$ 1.14¹/₂

Jan. 9, 1896.

Received from Mrs. M. Mc Murray
One Dollar and fourteen cents
on account.

A. N.

Received from Mr.
receipt for the last

4, 1896.

lson.

Jan. 9, 1896.

llar

rt.

son.

t

llars

ay

Model, Copy, and Exercise.—SEPARATE RECEIPTS—PRINTED.

19

Instructions to Pupil.—Copy the Model once. Then fill in the last blank form with the substance of the last receipt on page 18.

Observation.—Notice the importance of the wave line after the name and the written amount, to prevent fraudulent entry.



Vancouver, Jan. 9, 1896.

Received from Mr. Chas. Millar _____
_____Thirty-seven_____ $\frac{xx}{100}$ Dollars
on account.
N^o 59. _____
E. D. Filson.



Vancouver, Jan. 9, 1896.

Received from Mr. Chas. Millar _____
_____Thirty-seven_____ $\frac{xx}{100}$ Dollars
on account.
N^o 59. _____
E. D. Filson.



Feb. 11 _____ 1896.

Received from Mr. J. S. Willmott _____
_____One Hundred and Fifty-nine_____ Dollars
in full of account.
N^o 59. _____
J. Burton.

Model.—PROVISIONS BILL.

Hamilton, Aug. 25, 1896. Mr. Chas. Dunn, Bought of D. Morgan— $6\frac{1}{2}$ lbs. Sirloin Steak @ 12c., 3 lbs. Sausage Meat @ 8c., 4 lbs. Lard @ 11c., 1 lb. Creamery Butter @ 25c., 2 lbs. Cheese @ 12 $\frac{1}{2}$ c., 5 doz. Eggs @ 12c., 2 cans L. V. Corn @ 9c., 1 btl. Mixed Pickles @ 15c., 1 bag Potatoes @ 50c., $\frac{1}{2}$ bu. Apples @ 90c., 1 pk. Onions @ 20c. Paid on the same date.

Mr. Chas. Dunn

HAMILTON, Aug. 25, 1896.

BOUGHT OF **D. MORGAN,**

Provision Merchant.

$6\frac{1}{2}$	lbs.	Sirloin Steak	12	78
3	"	Sausage Meat	8	24
4	"	Lard	11	44
1	"	Creamery Butter		25
2	"	Cheese	12 $\frac{1}{2}$	25
5	doz.	Eggs	12	60
2	cans	L. V. Corn	9	18
1	btl.	Mixed Pickles		15
1	bag	Potatoes		50
$\frac{1}{2}$	bu.	Apples	90	45
1	pk.	Onions		20
				4 04

Received Payment,

Aug. 25, 1896,

D. Morgan.

Sausage Meat @ 8c.,
V. Corn @ 9c., 1 btl.
to.

25, 1896.

Merchant.

78
24
44
25
25
60
18
15
50
45
20
4 04

Copy.—PROVISIONS BILL.

21

Instructions to Pupil.—Copy the Model Bill on page 20, paying particular attention to writing, punctuation, relative position, and ruling.

Observation.—Why have some items no entry in the price column?

Mr. Chas. Dunn

HAMILTON, Aug. 25, 1896.

BOUGHT OF D. MORCAN,

Provision Merchant.

6½	lbs. Sirloin Steak	12	78
3	" Sausage Meat	8	24
4	" Lard	11	44
1	" Creamery Butter		25
2	" Cheese	12½	25
5	doz. Eggs	12	60
2	cans L. V. Corn	9	18
1	btl. Mixed Pickles		15
1	bag Potatoes		50
½	bu. Apples	90	45
1	pk. Onions		20
		4	04

Received Payment
Aug. 25, 1896,
D. Morgan.

Exercise.—PROVISIONS BILL.

Instructions to Pupils.—Write the following Bill according to the Model on page 20:—Victoria, November 16, 1896. Mr. Jos. Alderson, Bought of Wm. Mitchell & Co.,—5 lbs. Rib Roast @ 11c., 2 lbs. Pork Chops @ 10c., 1 Turkey 15 lbs. @ 11c., 1 can Peas @ 10c., 2 bags Potatoes @ 45c., 3 bunches Beets 10c., 3 bunches Celery @ 10c., 1 pk. Parsnips @ 20c., $\frac{1}{2}$ bu. Apples @ 60c., 2 qts. Mixed Pickles @ 10c., 1 btl. Radish @ 15c. Paid Nov. 30, 1896.

Observation.—Note the difference between 3 bunches Beets 10c. and 3 bunches Celery @ 10c.

Mr. Jos. Alderson,

Victoria, November 18. 96

BOUGHT OF Wm. Mitchell & Co.,

5	lbs Rib Roast @	11	55	\$1
2	" Pork Chops	10	20	
1	turkey 15 lbs.	11	65	7
1	can Peas	10	10	Do
2	bags Potatoes	45	90	
3	bunches Beets	10	30	\$15
3	" Celery	10	30	
1	pk. Parsnips	20	20	m
$\frac{1}{2}$	bus apples	60	30	Do
2	qts. Mixed Pickles	10	20	
1	btl. Radish	15	15	\$69
		4	85	Sim
				cha

Paid,
Nov. 30, 1896.

Model, Copy, and Exercise.—ORDERS FOR MONEY.

23

Instructions to Pupil.—Copy the Model twice. Then write the following Order once:—\$69.50. Ottawa, April 10, 1896.
Mr. D. Peterson, please pay to Mrs. M. Sinclair Sixty-nine and $\frac{50}{100}$ Dollars, and charge to my account. K. Christie.
Observation.—What does "or order" mean? State "5/15/96" in another way. See Article 22 on cover.

\$15.50

Toronto, 3/15/96.

Messrs. R. Pearson & Co., please pay to
Mr. Jas. Mennie, or order Fifteen and $\frac{50}{100}$ Dollars,
and charge to my account.

Newton Rhodes.

Toronto, 3/15/96

Messrs. R. Pearson & Co., please pay to
Mr. Jas. Mennie, or order Fifteen and $\frac{50}{100}$
Dollars and charge to my account.

Newton Rhodes.

Toronto, 3/15/96

Messrs. R. Pearson & Co., please pay to
Mr. Jas. Mennie, or order Fifteen and $\frac{50}{100}$
Dollars and charge to my account.

Newton Rhodes.

Ottawa, April 10, 1896

Mr. D. Peterson, please pay to Mrs. M.
Sinclair Sixty-nine and $\frac{50}{100}$ Dollars, and
charge to my account.

K. Christie

ember 16, 1896. Mr.
turkey 15 lbs. @ 11c.,
@ 20c., $\frac{1}{2}$ bu. Apples

ember 18. 96

& Co.,

	55
	20
1	65
	10
	90
	30
	30
	20
	30
	20
	15
+	85

Instructions to Pupil.—Copy the model twice. Then write the last Order on page 28 once, making it payable in goods instead of money.

Observation.—What is the difference in effect between "or order" in the Model on page 23, and "only" in the Model on this page?

\$ 15 $\frac{50}{100}$

Toronto, Mar. 15, 1896.

Messrs. R. Pearson & Co., please deliver to Mr. Jas. Mennie only, Fifteen and $\frac{50}{100}$ Dollars in goods, and charge to my account.

Newton Rhodes.

\$ 15 $\frac{50}{100}$

Toronto, Mar. 15, 1896

Messrs. R. Pearson & Co., please deliver to Mr. Jas. Mennie only, Fifteen and $\frac{50}{100}$ Dollars in goods, and charge to my account.

Newton Rhodes.

\$ 15 $\frac{50}{100}$

Toronto, Mar. 15, 1896

Messrs. R. Pearson & Co., please deliver to Mr. Jas. Mennie only, Fifteen and $\frac{50}{100}$ Dollars in goods, and charge to my account.

Newton Rhodes.

\$ 69 $\frac{50}{100}$

Ottawa, April 10, 1896.

Mr. D. Peterson please pay to Mrs. M. Sinclair Sixty-nine and $\frac{50}{100}$ Dollars and charge to my account.

R. Christie.

payable in goods

page?

5,1896.

ver
lars

odes.

r. 15, 1896

deliver

d 50
100
account

Rhodes.

r. 15, 1896

ver

, 50
100

account.

des.

- 10, 1896.

s. m.

and

5. **Margin.**—The margin on the left should be about a half inch on note paper, and about an inch on letter paper (8 in. by 10 in.)

6. **Salutation.**—This should be written on the second line below the address, and should commence at the margin. Use Sir, Dear Sir, My dear Sir, Dear Mr. Kennedy, Dear George, Gentlemen, Ladies, etc., according to intimacy. Never use *Gents* for *Gentlemen*, *Dr.* for *Dear*, nor *Dear* for *dear* in *My dear Friend*, etc.

7. **Body.**—Commence the body on the next line below the salutation and about an inch from the margin. Begin a new paragraph when the subject changes, and at the same distance from the margin as the first. Some prefer to place the salutation as the beginning of the first paragraph of the body, when the address is placed at commencement.

8. **Complimentary Closing.**—This may be written on the first or second line below the body, and as follows:—Yours truly, Truly yours, Very truly yours, Yours respectfully, Sincerely yours, Your friend, etc. Commence the first word only with a capital.

9. **Signature.**—This and the heading should be written legibly, as they are the source from which your correspondent is enabled to direct a letter to you in reply. The complimentary closing is so placed, that the signature when written on the next line below and a little to the right, may not finish too close to the right-hand edge of the paper. It is not considered good taste to attach *Mr.*, *Esq.*, or any title

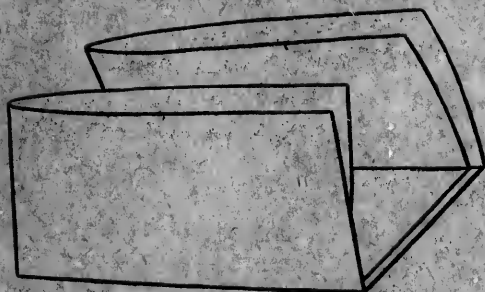
to your own name in writing your signature. A married lady prefixes *Mrs.* to her signature to distinguish it from that of her husband, when she uses her initials, or from that of an unmarried lady, when she uses her own name or initials. *Miss* and *Mrs.* are placed in brackets for the sake of modesty.

(Mrs.) J. L. Hunter,
(Miss) Mary Hunter.

10. **Postscripts.**—Avoid using them. They are used to add some forgotten item to a letter after the signature has been attached. Commence the paragraph with *P.S.*, and at the close place your initials.

11. **Superscription.**—See that the envelope is right edge up—the flap edge. Write the name and title about midway between the top and bottom, and well over to the left; then the post office box, or street and number; next the city, town, or post office, and the provinces or state. Each succeeding line should commence a little farther to the right than the preceding one, the last not ending too close to the right hand edge. The name and title on the envelope should be consistent with those in the address.

12. **Stamp.**—Place the stamp right side up, on the upper right-hand corner, with its edges parallel to the edges of the envelope. Always enclose a stamp when asking for information unless from a regular correspondent; and do not stick it down by one corner—put it in loose.



Stamp
Name and Title
Street and Number
City and Province

13. **Folding.**—Make the first fold in note paper from the bottom, the width being a little less than that of the envelope; then fold down from the top. Insert the letter as it lies before you, the last fold being entered first and so as to touch the front of the envelope. Letter paper requires to be folded once, from bottom to top or far enough from the top to suit the length of the envelope; it may then be treated in the same manner as note paper.

BILLS AND INVOICES.

14. A **Bill** or an **Invoice** is an itemized statement of goods purchased at one time, or of services rendered. The statement is called a **Bill** when given by a retailer to a consumer, and an **Invoice** when given by a wholesaler to a retailer.

RECEIPTS.

15. When a **Bill** is paid, in part or in full, the receipt thereof may be written on the **Bill** or on a separate piece of paper.

16. **Receipt on Bill (in full).**

Paid,

May 10, 1896,

J. S. Willmott.

OR

Received Payment,

May 10, 1896.

J. S. Willmott.

(CONCLUDED ON FOURTH PAGE OF COVER.)

RECEIPTS.

17. Receipt on Bill (in part).

1896.

May 10. By cash, J. S. W.....	\$75 00
Balance due.....	7 50

OR

1896.

May 11. Received cash, J. S. W.....	\$75 00
Balance due.....	7 50

18. Receipt on Separate Sheet.

\$75^{xx}/₁₀₀.

Winnipeg, May 10, 1896.

Received from Mr. T. Gregg Seventy-five Dollars on account.

J. S. Willmott.

\$39⁵⁰/₁₀₀.

Calgary, Aug. 5, 1896.

Received from A. M. Scott, Esq., Thirty-nine and ⁵⁰/₁₀₀ Dollars, in full of account.

R. J. Hill.

19. Various Receipts.—The above forms of Receipt may be made to answer for any purpose by changing "on account" to "in full of all demands;" "for rent up to date;" "for rent of house No. 27 King St., to May 1;" or other suitable expression.

20. Clerk's Signature.—When a clerk or agent signs his employer's name to a receipt or other document, he should write his own name or initials below, prefixed by the word *per*.

ORDERS.

21. An Order is a written request to pay money or deliver goods on account of the person signing the order.

For Money.

Woodstock, May 10, 1896.

Mr. R. Stevens, please pay to Mr. D. Smart or bearer, Twenty-five Dollars and Fifty Cents, and charge to my account.

D. R. Calder.

For Goods.

Woodstock, May 10, 1896.

Mr. R. Stevens, please deliver to Mr. D. Smart or order, Twenty-five and ⁵⁰/₁₀₀ Dollars in goods, and charge to account of

D. R. Calder.

22. Negotiable.—Both of these orders are *negotiable*, that is, D. Smart may transfer them to another person; but he must endorse the second one before transferring it. Thus D. R. Calder may pay any person presenting them.

23. Endorsing.—When endorsing any paper, sign your name *across the top of the back*. The top is the left hand end.

MISCELLANEOUS EXERCISES.

NOTE.—In the exercises below, pupils are to supply the names and dates of Bills, etc., when not mentioned.

1. Write the following superscriptions of envelopes:—
T. A. Scott, B.A., 15 Lorne Ave., Montreal. Que.; Rev. Dr. S. Chambers, 23 Grange Road, New York, U.S.; Prof. Wm. Sarr, Markham St., Halifax, N.S.; Sir Isaac Pitman, Lion Corner, London, Eng.; Hon. Wm. Patterson, M.P., Charlottetown, P.E.I.; Hon. Sir Oliver Mowat, M.P.P., Toronto, Ont.

2. Write an application for the following advertisement, and address the envelope:

"Wanted—Youth as Student. R. S. Murray, architect, Board of Trade Buildings, Toronto, Ont."

3. Make out a Bill for the following items: 2 lbs. Glue @ 25c., 1 pr. T Hinges 30c., 6 lbs. Wire Nails @ 45c., 2 gals. Boiled Linseed Oil @ 80c., 3 panes Window Glass 18x21 @ 20c., Putty 5c., 1 Garden Rake 65c., 1 Clothes Line 20c., 4 lbs. Manilla Rope @ 12c., 5 doz. Hat and Coat Hooks @ 25c. Receipt the Bill, the payment being made ten days after the purchase. (See Art. 16 on cover).

4. Write a separate receipt for the payment in No. 3 above.

5. M. Dowswell gives L. Simmons an order on P. Johnson for \$10 worth of goods. Write the order, making it negotiable without indorsement. (See Arts. 21 and 22 on cover).

6. Make out a Bill of groceries for the amount of the above order, and receipt it as clerk. (See Art. 20 on cover).

7. Write a letter to The Curtis Publishing Co., 421 Arch St., Philadelphia, Penn., U.S., asking them to send you the "Ladies' Home Journal" for one year, and also to another person, whose name and address you are to give. Inquire of them about back numbers of the Journal, and whether or not they have last year's numbers bound in book form. State that you enclose a post office order for \$2.00. Write the envelope address. (See illustrations on pp. 2 and 3 of cover).

8. Make out a Bill for the following:—You sell to Geo. King—1 pr. Shoes \$3, 2 prs. Men's Hose @ 25c., 1 Straw Hat 50c., 5 yds. Shirting @ 16c., 8 yds. Cottonade @ 22c., 1 Parlor Lamp \$3.50, 5 gals. Coal Oil @ 15c., $\frac{1}{2}$ lb. Grd. Ginger @ 30c., 5 lbs. Sal. Soda @ 3c., $\frac{1}{4}$ lb. Pepper @ 30c., 2 oz. Cr. Tartar @ 4c., 50 lbs. Rolled Oats @ 8c. Receipt the Bill.

9. Write an order on R. Whiteman requesting him to pay \$16 in cash to N. Dingwall or order. (See Art. 21 on cover).

10. For page 18.

Instructions to Pupil.—Copy the Model once. Then write it as follows:—58 Avenue Rd., City, March 9, 1896. Miss Weir,—Please excuse Mary's absence from school on Friday, as she was unavoidably detained at home. Yours truly, D. Ross. Next write an excuse for lateness at school, the pupil to select the names, etc.

