15.—Sold Abraham Jackson for Cash, 5 doz. Byron Collars, @ $2 per doz.; 4 doz. D'Orsay Cravats, @ $12 per doz. (S. B., C. B.) - - - - - Received Cash for petty sales, $157.30 (C. B.).

16.—Paid Dunham & Brokaw, Cash on %, $3000 (C. B.) - - - - - - Paid shop-hands, Cash, $263 (C. B.) - - - - - Received Cash for petty sales, $85.90 (C.B.).

18.—Sold E. R. Felton, on %, 1 case Overalls, 6 doz. prs., @ $6 per doz.; 2 cases Summer Frocks, 12 doz., @ $18 per doz. (S. B.) - - - - - Received Cash for petty sales, $115 (C. B.).

20.—Received Cash of E. R. Felton, on %, $1500 (C. B.) - - - - - Sold Robert C. Spencer, St. Louis, for Cash, 10 Military Coats, @ $15; 5 do. (officers'), @ $25 (S. B., C. B.) - - - - - Received Cash for petty sales, $143 (C. B.).

21.—Paid Cash for salaries, $117 (C. B.) - - - - - Sold Chas. Taylor, on %, 1 piece French Cassimere, 50 yds., @ $3 (S. B.) - - - - - Received Cash for petty sales, $125 (C. B.) - - - - - Paid Dunham & Brokaw, Cash in full of %, $3000 (C. B.).

23.—Paid Shop-hands, Cash, $375 (C. B.) - - - - - Received Cash for petty sales, $75 (C. B.).

25.—Sold James Atwater, on %, 12 Boys' Frocks, @ $2; 36 do., @ $5 (S. B.) - - - - - Received Cash for petty sales, $85.90 (C. B.).

27.—Received Cash of James Atwater, in full of %, $843 (C. B.).

28.—Paid Cash for gas bill, $15; Rent, $100 (C. B.).

30.—Paid shop-hands, Cash, $400 (C. B.).

INVENTORY: Merchandise unsold, $3000.

STATEMENT.

The above transactions, properly entered, will produce the following result:

	Face of Ledger.				Balances.			
	Dr.		*Cr.*		*Dr.*		*Cr.*	
S. S. Packard			5000				5000	
J. R. Penn	1750		6750				5000	
J. C. Bryant	900		5900				5000	
Bills Receivable	7484		2604		4880			
Cash	19272	45	14109	75	5162	70		
Merchandise	15750		16183	95			433	95
E. R. Felton	2745		1876		869			
Charles Taylor	450		500				50	
J. W. Lusk	2361	25	400		1961	25		
Bills Payable	1000		2150				1150	
Interest	46	75	48	75			2	
Expense	3763				3763			
	55522	45	55522	45	16635	95	16635	95

APPENDIX.

HEREIN are given, in their order, the transactions which make up the material of the written sets, in both parts of the book; as also matter for short practical sets which may be profitably used in connection with, and at such points in the student's progress as the teacher may think best.

PART I.—SET I.

New York, July 1, 1879.—Sold Robert Simpson, on %, 10 lbs. Rio Coffee, @ 12¢; 1 lb. Best Black Tea, $1; 25 lbs. Crushed Sugar, @ 12¢ - - - - - Sold James Cruikshank, on %, 1 box Raisins, 25 lbs., @ 20¢ - - - - - Sold Horace Webster, on %, 1 gal. Vinegar, 75¢; 3 lbs. Black Tea, @ 75¢; 4 bush. Apples, @ $1.

2.—Sold W. L. Carpenter, on %, 50 lbs. Ham, @ 11¢; 1 box Herrings, $2 - - - - - Rec'd cash, on %, $5.

3.—Sold John Shields, on %, 1 brl. Flour, $8 - - - - - Sold Peter Van Wyck, on %, 5 gals. Cider Vinegar, @ 75¢; 3 bush. Potatoes, @ $1.

5.—Sold Peter Cooper, on %, 6 gals. Molasses, @ 75¢; 50 lbs. Sugar, @ 12¢; 12 lbs. Coffee, @ 11¢.

6.—Sold Stephen O. Hayward, on %, 1 brl. Mess Pork, $11; 3 boxes Sugar, ea. 500 lbs., @ 6¢.

7.—Bo't of J. B. Atwood, Bill of Mdse., as per Invoice, $300 - - - - - Gave in payment order on S. O. Hayward for $101; Balance on %, $——.

8.—Sold James Sweeney, on %, 100 lbs. Loaf Sugar, @ 9¢; 50 lbs. Crushed Sugar, @ 8¢; 3 hhds. Molasses, @ $20.

10.—Sold F. R. Stebbins, on %, 1 tierce Rice, 1800 lbs. @ 3¢.