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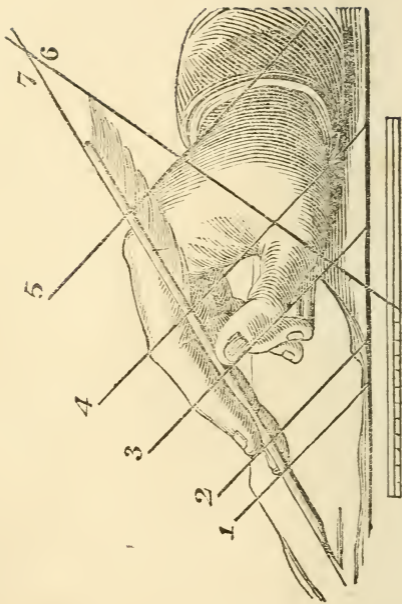
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AN EASY

GRAMMAR OF WRITING;

OR,

Penmanship Analyzed.

IN TWO PARTS.

PART I.

RULES FOR THE FORMATION OF LETTERS, POSITION
OF WORDS, &c. &c.

PART II.

FORMS OF LETTERS, MEMORANDUMS, NOTES, BILLS,
RECEIPTS, &c. &c.

WITH

OBSERVATIONS AND PROPER EXAMPLES.

Particularly recommended to Schools, Apprentices, and young
Persons of both Sex, who wish for any Knowledge of Business.

BY T. PERRY,

Late Master of the Farnham Commercial Academy, &c.

THE FIFTH EDITION.

London:

PRINTED FOR GEO. B. WHITTAKER, AVE-MARIA LANE;
AND SOLD BY ALL BOOKSELLERS IN
THE KINGDOM.

ADVERTISEMENT.

THE rapid sale of the former editions of this Work, the general approbation and acceptance of it into the most distinguished seminaries in the kingdom, have surpassed the most sanguine and flattering expectations of the Author ; and he has every reason to expect, that, at no distant period, it will become the established system throughout England.

The present edition is enriched with many useful rules and observations, &c.

PREFACE.

THAT an easy System of Writing is absolutely necessary, is too obvious to need any apology for the present publication; it being well known that children are frequently detained at school for three, four, and sometimes even seven years, without being able, after all, to write a *good free hand*; and, when taken into any house of business, they are, generally, set to the copying of letters, &c. for two years more, to obtain that *command of hand* which ought to be acquired whilst at school. It is almost superfluous to observe, that every master and teacher must feel a pleasure, that a principal advantage which will arise from the present work is, that it not only relieves them from the drudgery of placing and directing the hand (which the Pen-Directing Machine effectually does),—and of pointing out faults of which children are insensible, therefore know not how to correct,—but it removes every difficulty that can possibly arise to the pupil's progress; and, by permitting the work to be read as a *class-book* in schools, children may be made acquainted with their rules, even before they enter on writing.

It has excited no small degree of surprise, that a familiar treatise on the subject should never have been introduced into public notice,

for the assistance of the pupil in this beautiful and necessary art. To obviate this defect, and to aid young persons in the knowledge of business in general, the author was induced to submit this humble attempt: he can, however, take upon him to affirm, from the extensive practice which he has had in teaching, during more than twenty years, that, by a strict attention to the rules, the pupils may, in a few days, be made fully acquainted with the true form of each letter, and by writing the rules, &c. as copies, they will become so imprinted on the mind, as to render an explanation by the master unnecessary, a freedom and command of hand will be easily attainable; when, without such assistance, they will scarcely ever acquire it.

From the Second Part the pupil will also reap very great advantage, by copying the *notes, bills, receipts, letters, &c.* which will render him capable of conducting business, in the common concerns of life, with great ease and pleasure to himself, and satisfaction to his employer.

The author cannot conclude without stating, that, since a principal means of obtaining a command of hand rests in the method of *holding the pen*, too much attention cannot be paid to this branch, particularly in the first instance.

INTRODUCTORY CHAPTER,

CONTAINING

Preliminary Observations on the Art of Writing.

WRITING, Lord Chesterfield observes in his Letter to his Son, is merely a mechanical art, and, by only using their eyes with a little attention, young people may learn to write any hand, without the least labour of the head, or perplexity of the mind ; but, however, there is a harmony, beauty, and just proportion, in fine writing, that strikes the eye of the beholder with almost as much effect as the same properties, or qualities, when viewed in the Corinthian column, or the sculptured form of the Venus de Medicis ; and, therefore, it is not enough to write a hand so as to be distinctly and easily read, but it should, as much as possible, possess those graces and symmetry which it is capable of being impressed with. It is as easy for young people to do a thing well, as to do it badly ; and though

it has sometimes been a maxim, among the rich and the great, that it is vulgar to write well, or to bestow any further pains upon it than just to be able to write legibly, yet, though this idea may have been fashionable, and suit the indolence of the higher ranks, it is far from being a right or a wise idea, with respect even to themselves; and it must be obvious to every one, that it cannot possibly be so with regard to the commercial and the middling classes of society, or the professions.

When we see a letter clumsily folded up, the paper wrinkled and blotted, a bit of wafer made use of for a whole one, or a lump of coarse wax half-impressed with the writer's seal, instead of a clean deep impression on fine wax, and the direction scrawled as if it were done with a skewer, we may naturally conclude that the writer is careless and slovenly in every thing else; for those who have once acquired habits of neatness and exactness, can never throw them off, or totally divest themselves of them, on any occasion.

The same idea may be pursued still further, and the internal contents of a letter will enable the peruser to form some notion of the writer's

literary abilities, moral sentiments, disposition of mind, and accuracy of method in business ; for, if the style be vulgar and ungrammatical, loose and negligent, the sentiments coarse, selfish, and unfair ; the language hasty and petulant ; the several points he writes about irregularly introduced, unconnected, and diffuse, there is very good reason for thinking that he is badly educated, and incorrect in his business.

It may not be amiss here to state Mr. LOCKE'S opinion upon this point. " The writing of letters," says this great genius, " enters so much into all the occasions of life, that no gentleman can avoid shewing himself in compositions of this kind. Occurrences will daily force him to make use of his pen, which lays open his breeding, his sense, and his abilities, to a severer examination than any oral discourse."

Hence we may infer the necessity of doing every thing correctly, neatly, and methodically, in which writing is concerned ; epistolary communications being entirely carried on through that useful medium.

That the same precision and correctness, which enter into composition, ought also to form principal ingredients in writing or penmanship itself,

can hardly admit of a doubt; and that those flowers and beauties of expression which form the ornaments of the former, should be analogously interwoven in the latter, by whose expressive beauties of symmetry, fair proportion, and exactness, of which the art is capable, cannot likewise admit of much argument.

I shall, therefore, endeavour to lay down such rules, and make such general observations, on the practice of the art, as will enable the reader, whether teacher or parent, to form a right judgment on the subject, and point out the errors of the young penman, as well as instruct and show how to correct them; for, in this case, example is far more effectual than precept; and it is much better to delineate, with a pencil, how such and such a stroke or letter should be formed, than merely to tell him of it; this is the practice I have always observed, and I have found it particularly effectual, even in teaching large classes, where the trouble is proportionably much greater than in teaching a single pupil.

The first thing to be considered is the initiatory practice of writing, and in what that principle consists.

To draw straight but oblique or sloping strokes

is the first attempt the pupil is very properly taught to make. The book should be so ruled, that the length of these strokes be not too great for the size of the hand that is to draw them, or so as to strain the exertion of it beyond the limit of that command or power which it naturally possesses; nor, on the other hand, should they be so short as to confine and cramp the pupil's fingers, and bring him into a habit of restraining the measure of his command of hand, in drawing strokes to the full length or extent of that power, without shifting or straining the entire position of the hand itself, which should always remain fixed, resting on the fourth finger, and leave the two fore-fingers and thumb to play with ease and freedom.

Before, however, the pupil is suffered to attempt to put the pen to paper, he must be taught to sit in the proper posture, and to hold the pen correctly *; and in this early stage of the business, too much attention cannot be paid to these two circumstances; for, if he is suffered to begin with wrong habits, they will grow upon him, and

* This is effectually done by means of the author's Cheirographagist, or Pen-Directing Machine. See note at page 18.

he will not be able to get the better of them without a great deal of after-care and trouble, Prevention is always better than remedy.

The pupil should be reminded of the four principal rules in writing, viz. -

1. Straight strokes.
 2. Parallel strokes.
 3. Equal distances.
 4. Equal proportions.
-

GRAMMAR OF WRITING.

CHAPTER I.

Directions for holding the Pen, &c.

SECTION I.

EXPLANATION OF THE ENGRAVING.

1. THE hand in the plate is supposed to be about four inches long, from the tip of the second finger, to the knuckle of the fore-finger.

2. The pen is intended to represent the beginning of a down stroke.

3. The slanting lines marked 1, 2, 3, 4, 5, shew the proper position, and distance, of each finger, according to the scale given at the bottom of the hand.

4. Figure 1, marks the distance of the middle finger from the point of the pen, which is *one inch*, or half the scale. This is intended for children of fourteen or fifteen

years of age ; but for children of six, seven, or eight years old, the pen cannot be conveniently held at a greater distance than half an inch from the point of the pen to the end of the middle finger ; this distance may be increased as the pupil becomes more expert.

5. Figure 2 marks the position of the fore-finger, which, with the middle finger, should be nearly straight. The first two joints of the fore-finger should be on the back of the pen. (See figure 4.)

6. The first joint of the thumb should bend outward, with its end opposite to the first joint of the fore-finger. (See figure 3.)

7. The upper part of the pen should be placed even with the knuckle of the fore-finger, as in figure 5, and it should point to the right shoulder, figure 7, forming an angle of 33 degrees.

8. The line marked 6, points out the slope of the letters, which should form an angle of 56 degrees. The angle of 56 degrees is a very good slope for large and round hand, but for small set hand the angle of 54 degrees

is preferable; and in running hand, a still greater slope is advisable, both for uniformity, ease, and expedition: the angle of 53 degrees I would recommend to be observed.

9. The hand should be lightly supported by the end of the little finger, and the third finger kept in, so as not to impede the motion of the pen.

10. In writing *short-hand*, the pen should be held nearly perpendicular, and the thumb should be placed opposite to the end of the fore-finger. The pen should be held very near the point, by which means it is more ready to be placed with the greater degree of exactness at the point required; and still more so, as no great scope for freedom is either admitted or required.

11. When writing the *commercial hands*, the right elbow should be four inches from the body; and as the hand proceeds with the writing, the whole of the arm should move in a straight line, so as to form a right angle.

12. The right arm must be extended when writing *German Text, Old English, Engross,*

Print, &c., as the letters must be written upright.

Questions on Section the First.

Take the pen in your hand, and hold it as directed in the plate. Be careful to let the second finger be as much on the back of the pen as you conveniently can.

1. How long is the hand in the engraving intended to be?
3. Point out the use of the slanting lines.
4. How far should the end of the middle finger be from the point of the pen.
5. How many joints of the fore-finger should be on the back of the pen?
6. Mention the situation of the thumb.
7. To what part of the body should the top of the pen point?

What angle should the pen form when held properly?

8. What shape should be observed in writing large and round hand?

Say what angle small-hand writing should make?

9. By which finger should the hand be supported?
11. How far should the right elbow be kept from the body, in writing the commercial hands?
12. Shew me the situation of the right arm when writing German text.

SECTION II.

Directions for sitting at the Table or Desk to write.

1. WHEN the pupil sits on a bench or chair, his feet should rest on the floor, or on a bar.

2. The table or desk should not be quite so high as the elbow, when it is bent for writing.

3. A desk is to be preferred for teaching writing instead of a table, and the slope of the desk should form an angle of 12 degrees.

4. The left arm should support the body, and rest on the desk at about eight inches from the edge of it*, and the right arm should scarcely press at all on the desk, but slide lightly over it.

5. The right arm should be perfectly at liberty, and half of it at least on the desk.

6. The body should incline a little forward, but the stomach or chest should by no means press against the table or desk †.

* This distance must be regulated according to the age and size of the pupil: it is certainly more graceful to keep the left elbow from the desk, and little more than half of the arm on the desk.

† Too much attention cannot be paid to the pupil, in the particular of sitting to write, as the general neglect of this is the principal cause of most diseases of the lungs, so prevalent in our country, especially to those who write much. So great is the destruction occasioned by consumption, that a respectable medical gentleman has declared, that *one tenth* of the population of Great Britain

7. The right arm should be placed quite straight; and the elbow, when beginning a line, should be four inches from the side, but the hand and arm must continue in a direct line as the pen advances.

8. The seat should be near the desk, so that the pupil may not have to reach over; and the legs should not be permitted to hang down, unsupported.

9. The light should be attended to, which ought to be before the pupil, and higher

die of CONSUMPTION!!! Here it may be requisite to notice, that the CHEIROGRAPHAGIST, or Pen-Directing Machine, is invaluable, as by the use of it the pupil cannot by any means admit of any pressure on the chest, but he is compelled to sit gracefully, and write correctly and elegantly; thus preventing what medicine cannot cure, CONSUMPTION, and its consequent attendant, DEATH.

The Cheirographagist, or Pen-Directing Machine, invented by THOMAS PERRY, Master of the Commercial Academy, Farnham, Surrey, has been honoured by the sanction of the Society of Arts and Commerce, who unanimously voted the MEDAL of that Honourable Society to the inventor.

It is to be had of the Publisher, Mr. Whittaker, Ave-Maria-Lane, London. Price Six Shillings.

It will be necessary to observe, that the machine should bear the stamp of T. PERRY.

than his head; this, when writing by candle light is of great importance; the candle should be placed towards the left-hand, and if shaded by tissue-paper, the eyes will be much preserved from the powerful glare of candle, lamp, or gas, which last is the best to write by.

Questions on Section the Second.

2. Tell me the proper height of the desk.
3. How many degrees should the slope of the desk be?
4. Which arm should support the body?

Tell me the most graceful manner of placing the left arm.

5. How much of the right arm should rest on the desk?

6. Should the stomach press against the table or desk?

Is any inclination of the body allowed in sitting to write?

What mortal diseases may be brought on by pressing the chest against the desk? and by what machine is this disease prevented?

7. How should the right arm be placed?

9. In what direction should the pupil sit to receive the rays of light?

SECTION III.

1. KEEP the book or paper even before the right hand.

2. The pen must not be held tight between the fingers, but as lightly as possible.

3 The second finger and the thumb should support and direct the pen ; the forefinger serves only to keep the pen steady, and not to direct it, as is frequently done by those who hold the pen improperly.

4. Both sides of the nib should have equal stress on the paper, and the pen should be held in a direct line, so that the upper part of it may point to the right shoulder. The pupil ought to pay great attention to this rule, if he wishes to acquire freedom.

5. The little finger, which supports the hand, should glide along the paper as lightly as possible, without being taken from it.

6. The writing should be performed by the motion of the fingers, and not by the motion of the arm, which cannot produce a beautiful freedom.

7. Flourishes are performed by the motion of the arm and fingers. There are three modes of flourishing, according to the turn of the stroke ; the pen should be held nearly upright, turning the nib to that direction which it is intended to pursue in forming the flourish.

8. The pen should be taken from the paper as seldom as possible, and never at the top or bottom of a turned stroke. Expedition is one of the grand advantages which will arise from keeping pen to paper, as every time the pen is raised, the pupil loses the time of forming two strokes ; this, in short-hand, is much felt, and is one great obstacle to the rapidity necessary for taking down a speech or discourse.

9. The straight stroke of such letters as *i, u, t, l, b, k, h, &c.* should appear strong and bold, and of the same thickness from top to bottom. In this consists a great beauty of writing.

10. The distance between the down strokes should be equal to two-thirds of their height ; that is, where no intermediate hair-stroke occurs. Respect also must be paid to the size of the writing ; for, the smaller the writing, the greater will be the distance between the strokes. The distance of words from each other should be double the distance of letters.

11. A soft pen should be always preferred, in every hand-writing; the shoulders cut thin and long, which renders the pen much more elastic, as it may be governed with greater freedom.

12. *Little* children should keep the second finger at nearly half an inch from the point of the pen; but pupils of ten years of age should keep the second finger at one inch from the point.

13. That part of the pen which is first cut off is called the *cradle piece*; this, in a well-made pen, is about an inch from the point.

14. Observe to keep *all* the knuckles upright, pointing to the ceiling. If this trifling rule be attended to, it will be a means of keeping the pen properly held.

Questions on Section the Third.

1. Shew me the proper situation for your copy-book, and tell me how it should be placed.
2. Should the pen be held tight between the fingers?
3. Which fingers should support and direct the pen?
4. Should not both points of the nib bear equal stress upon the paper?
5. Should the little finger be taken from the paper?

What advantage is gained by keeping the little finger on the paper?

6. Should the motion in writing proceed from the arm or the fingers?

7. What is said concerning flourishes?

8. Should the pen be taken from the paper in making a turned stroke?

What advantage is gained from not taking the pen from the paper?

9. What observation is made respecting straight strokes, particularly as to thickness?

10. What distance should be observed between strokes and letters?

Should not the distance of strokes in small hand be greater than that in large hand?

What distance is to be observed in words from each other?

11. Is it not a bad plan to write with a hard-nibbed pen?

12. At what distance should the second finger be kept from the point of the pen?

14. In what situation should the knuckles be kept?

What observation is made respecting the knuckles, and for what purpose?

CHAP. II.

Directions for Beginners.

LARGE HAND.

1. THE copy-book should be ruled for large hand with diagonal lines, forming angles of 56 degrees.

2. The diagonal lines should be at the distance of four-tenths of an inch apart.

3. The book should be ruled throughout with horizontal lines, at equal distances, that is, at three-tenths of an inch apart.

4. The pupil should begin with strokes, which must be made bold and thick; the stroke should be made square at the top, and of the same thickness throughout, resting the pen at the top of the stroke, thence drawing it firmly down*.


5. The strokes are to be made on each of the diagonal lines. This is of considerable importance, as the learner must be led in every instance for a short time; and, when he is accustomed to the thickness and slope, he by practice will acquire the habit of forming the strokes and letters properly, which will save an infinity of trouble to the teacher.

* The formation of this first stroke is of much more consequence than teachers generally imagine; the errors should be carefully pointed out by the master, and corrected by the pupil under the preceptor's direction: one copy thus written will be of more service than twenty negligently performed.

6. Letter *z* should be the second copy, which must be joined, and the place of joining is on the middle line, for the pupil should continue to write on three lines until he has written through half a dozen of copy-books.

7. The copy of *z*'s should appear quite even if turned upside down, forming the first stroke of letter *m*; this stroke enters into the composition of almost every letter.

8. It may be advisable to write two or three pages of each copy before beginning another, but not without having each line corrected by the master, or his much writing will be of no advantage.

9. The first stroke of a small *m*, thus, , or *z* reversed, should be the third copy; this should also begin on the middle line, and be made firm, of the same thickness throughout.

10. The last stroke of a small *m*, thus,

z, should be the fourth copy; the same uniform thickness is to be observed throughout, and the copy, when reversed, must appear the same.

11. The last stroke doubled ought to be the fifth copy; this example contains almost all the varieties of penmanship, independent of some few strokes, as *f*, *h*, *v*, *s*, *x*, *z*, and a few turnings in the formation of capitals and figures. It requires great attention to execute this copy well, therefore it ought frequently to be referred to.

12. The pupil is now prepared for writing words of many letters joined together, being already sufficiently initiated in the principles of what is commonly called join-hands; but then the letters chosen for his examples should have similar joinings to those which he has already been practising; the examples should consist of the letters *i*, *n*, *m*, *t*, *u*, which, transposed, will form not only excellent practice, but also

numerous copies, as *ni*, *mu*, *nu*, *nut*,
tut, *mut*, *muti*, *nutut*, &c.

13. All the hair-strokes in these copies must begin on the middle line. Not a single hair-stroke in these examples should be allowed to pass by uncorrected, as the pupil is now entering on a very important branch of his art, and on which much of his future improvement will ultimately depend.

14. Every stroke must be at the same distance apart in the foregoing examples.

15. The pupil may now add an *o* to the *m*, *u*, *n*, *t*, the *o* must also begin on the middle line, and the pen carried up and turned back, that is, towards the right hand.

16. These letters may, and ought to be, varied and transposed, in order to shew the manner of joining an assemblage of different letters, observing that every letter should be joined to the former in the middle of the type, except where any letter is joined to

o, which always takes the joining at one-fourth part down the line.

17. In the joining and transposition of the foregoing letters, care should be taken not to introduce a double turning confluing from a fine stroke, as *iz*, as the distance apart of these turned strokes are pointed out in another part of this treatise, and demands, strict observation.

18. Observe that the principal part of *a, c, d, e, g, q*, and the last part of *x*, are all emanations from, and formed exactly similar to *o*; consequently, in our endeavours to acquire exactness in the formation of these letters, an *o* should always be first formed, and the letter required made from that *o*. By attending to this observation the pupil will acquire the true form of every circular letter.

19. Copies should now be given with such letters as *mon, mau, tau, tat, nait,*

maon, nonut, tauto. These copies, like the former, may be transposed in various ways, which will furnish excellent examples for the pupil, observing at the same time not to introduce any double turning, as *iv.*

20. The upper joining of the straight stroke which forms the *a, d, g,* and *q,* take place at one-fourth part from the top, which joining should continue as far as the middle of the letter, from which place it is to be left open to the bottom, in the same manner as is done at the confluence of the strokes joining *u.* This rule is very general, and is of considerable moment; therefore let not the tyro neglect it.

21. The next copies for the pupil will be such as *maddit, dauton, nontad, daution, nation, latitudo, nontid, quacon.* These examples may be varied,

being careful to avoid such collisions and turnings as *in*; remembering also that the up-strokes of *h*, *b*, *i*, *k*, should any of these letters be introduced, must be without loops.

22. The lower turning which occurs in *l* must now be rendered familiar, for *b*, *v*, and *w*, have exactly the same form, which is in fact the last turning of *o*. The distance apart of these turnings, measuring from the middle of the type, should be equal to the down strokes of *m*. When this turning becomes familiar, we shall be enabled to write the following copies with exactness and freedom:—

23. The copies, *now*, *vow*, *bow*,
dow, *matuow*, *pow*, *watow*,
bowow, *blow*, *low*, *tow*, should be

used to render this turning familiar to the pupil, though both this turning and *o* are the last turning of *m*.

OBSERVATIONS.

24. Before the pupil proceeds to the next chapter, it will be advisable for him to run over again all the examples given in this, and to make himself a proficient before he makes a further attempt. Let him ever bear in mind *symmetry, equal distances, proper slopes*, and turnings not too round; let him not neglect his manner of sitting, particularly as to height, having his right arm free, *his pen upright*, and held lightly between the fingers, at as great a distance from the point as he conveniently can; let him draw firm and steady strokes, be attentive to the proper place for joining his strokes, keep his body upright, his paper or book straight before the right hand. Let him have good pens, ink, paper, and that proper encouragement, which every liberal and enlightened teacher will bestow.

Questions on Chapter the Second

1. Shew me the proper slope for writing.
- 2, 3. Tell me the distance apart of the diagonal and horizontal lines.
4. Should not strokes be made of the same thickness throughout?
6. Where should the joining-up strokes be made?
What observation is made respecting the bottom turning of *i*?
7. What observation is made respecting the formation of *i*?
9. Repeat the rule for the formation of a small *m*.
10. What rule should be observed in the formation of the last stroke of a small *m*?
11. Repeat the observation made respecting the doubling or joining of the last stroke of a small *m*.
13. Point out the place where the hair-strokes should begin at, in such copies as *mi, nu, mut, &c.*
14. At what distance should down-strokes be from each other?
What distance should be observed when two turnings occur?
15. Tell me the rule for the formation of *o*.
16. What letters may be formed from an *o*?
What observation is made in the 16th rule respecting the *o*?
18. At what part should the joinings of *a, d, g, q,* take place?
20. At what part of the *o* should the down-stroke of *a, d, g, q,* unite?
21. In what letters do the turning of *b* occur?
22. Which letters have similar turnings to *b*?
23. Say what examples are proper to be copied, after having made *b, v,* and *w.*

24. Tell me the observations made respecting distances, slopes, and turnings.

Respecting the mode of holding the pen.

Respecting the mode of sitting and writing.

CHAP. III.

Directions for Beginners.

LARGE HAND.

1. THE next set of copies for the pupil should be those in which the last turning of *m* and the first stroke of *n* are united: this up-stroke must be exactly in the middle, between the two down-strokes. The pupil is now introduced to a new series of letters, or rather of formations in strokes; and it is in the first of these, namely, the joining of two small *nn*'s that so common an error is made; therefore on the outset, great care should be taken to prevent the malformation of this fine stroke, in which consists a considerable degree of beauty.

2. The distance between the down-strokes ought to be *one space and a-half*; that is,

half as wide again as the two down-strokes of the letter *z*. If a line were drawn through the middle of the type, then would the hair-stroke be exactly in the middle between the two down-strokes.

3. The copies *annot*, *comman*, *nantwich*, *connive*, *convent*, &c.

4. The letters which require a space and half in joining are *c*, *e*, *z*, *s*, *x*, and the turned stroke above mentioned. The letters *c*, the back swelling of *s*, the turning of *z*, and both the upper and lower joinings of the *x*, require close inspection, and accurate imitation, which will enable the pupil to form these letters, which are in some respects anomalous, with precision and elegance; at the same time it may be of service for the pupil to keep in mind the observations made at rules 6, 8, and 9.

5. Any words which include the above letters may be written as copies.

6. The upper part of the dot of the *c* should touch the top line, and it should be so formed as to make an *o* if continued round.

7. The cross of the *e* should be from the middle line.

8. The opening of the *z* takes place at the middle line, and the up-stroke extends to the half space beyond the down-stroke at the top of the line.

9. The hair-stroke of the *ſ* occupies a space, and the back swelling will fall in with the line of the next half space at one-fourth part from the bottom, so that, were a line drawn from the top point of the *ſ* to the back swelling, it would be very nearly perpendicular*.

10. The length of the long stroke of

* From what is said above, on the back-swelling of *s*, it will appear that there is a material difference between a small *s* and a capital *S*. See Chap. IV.

b, d, f, g, h, j, k, l, p, q, y,

should be double the type or the size of *u*.

11. If any of these strokes are made with loops, they must be made something longer.

12. In turning up the loops *f, g, j, l,* and *y,* the hair-stroke must cross the down-stroke a little *below* the type.

13. The down-strokes of *g, j, l,* and *y,* are alike.

14. When *b, d, h, k,* and *l,* are made with loops, the fine stroke must be made to cross the thick stroke a little above the type or size of the *u*.

15. The down-strokes of *b, d, l,* whether made with or without loops, are alike; *h,* and *k,* are also alike, and so is *f* when made with a loop. When an *f*

is made in large hand, it should have only a loop at top, and the bottom should be made thick and square without a loop, the same as if forming the down-stroke of *µ*.

16. Letter *z* should be made half the size of the type above the line, and the cross of the *z* should be made on the line, but the *z* must be made of the same thickness throughout.

17. The upper part of the letter *µ* should commence one quarter part of the height of the type above the line.

18. The lower part of *µ* and *q* are exactly alike : they should be made bold and thick.

19. The dot of *i* must be placed even with the top part of *l*.

20. Letter *x* is formed by joining two *z*'s back to back.

21. The first stroke of *y* is exactly the same as the last stroke of letter *m*.

22. The latter stroke of a long *z* is similar to a capital *C* inverted.

Questions on Chapter the Third.

1. Is any rule to be observed respecting the up-stroke of *m*, *a*, *c*, *d*, *e*, &c. conjoined with *n* or *r*?

2. What distance is proper to be observed between the hair-stroke and the down-strokes?

3. Tell me what copies are proper for imitation, in this stage of progress.

4. What letters require a space and a half?

Mention the observations annexed to the fourth rule.

6. What rule is to be observed in the formation of *e*?

7. At what part should the crossing of the *e* take place?

8. Repeat the rule for the formation of *r*.

9. Describe letter *s*.

10. What is the height of *b*, *d*, *h*, *l*, &c.?

11. Where should the hair-strokes cross the thick strokes of *f*, *g*, *j*, &c.?

Should letters made with loops be higher than those without loops?

12. At what part of the thick-stroke should the hair-stroke cross in letters with loops?

15. What observations is made respecting *b*, *d*, *l*, &c.?

16. Repeat the rule for the formation of *t*.

19. Where should the dot of the *i* be placed.

20. How is letter *x* formed?
 21. Is any thing noticed respecting *y*?
 22. What remark is made on letter *z*?
-

CHAP. IV.

On the Formation of Capital Letters.

1. The principal stroke of most of the capital letters is formed from the middle stroke of the long *f*.

2. The up-stroke of *A*, *M*, *N*, are formed from the middle stroke of *f*, without the loops, by rounding the stroke at the top and bottom with turnings to the right and left.

3. The down-strokes of *B*, *D*, *F*, *H*, *I*, *K*, *L*, *P*, *R*, *S* *T*, are exactly the same, and they should be formed from the *f*, allowing a gentle swelling at the middle.

4. The same stroke forms the substance of the tail of *G* and *Y*.

5 The second stroke of *M*, the two down-strokes of *W*, and the down-stroke of *V*, are exactly the same, and they are also formed from the long *f*.

6. In short, the hair-stroke of *A*, the down-strokes of *B*, *D*, *F*, the tail of *G*, the down-strokes of *H*, *I*, *J*, *K*, *L*, the *M*, *N*, the hair-stroke of *N*, the down-stroke of *P*, *R*, *S*, *T*, *V*, *W*, and the tail of *Y*, may all be formed from the first copy of straight-strokes, by attending to the gentle diversion to the left, and

right, and allowing a gentle swelling in the middle.

7. The last strokes of *N* *V* and *W* are exactly the same.

8. *C* *G* and the last turning of *H* *O* and the last turning of *X* are alike.

9. The upper turning of *B* *E* *K* *L* *R* and the crossing of *F* should never come within the type or size of the *u*.

10. The capital *E* is formed of two *O*'s, the smaller of which should be the upper.

11. The sloping direction of *E* should be the same as the diagonal lines for writing.

12. The bowed turnings of *B* are

nearly similar to figure 3, and if a line be raised perpendicular to the horizontal line on which the letter is written, it should nearly touch the back part of both the bows.

13. The upper turning of *R* should be fine, and the lower turning of *R* and *R* are like the last turning of a small *m*.

14. The upper turning of *B*, *L*, and *R*, are similar to each other.

15. The middle-stroke of *N* is similar to the back part of a small *s*.

16. The letter *2* is similar to figure 2, except that *2* should be made with a loop at the bottom, whereas figure 2 is frequently made without any loop. The

pupil should also observe, that the down-stroke should be made very slanting.

17. The capital *U* and *Y* are made alike.

18. The first turning loops of *I*, *J*, *K*, *W*, are made alike. However, we should observe that there are several modes of forming this turning, with an equal degree of beauty and elegance.

19. There are some few strokes which cannot easily be described; as the turnings of *D*, which alone embraces the substance of four principal capital letters; and to a well-formed *D* we may refer the pupil for those anomalous, or apparently anomalous letters, the top stroke of *F*, the swellings and crossings of *A*, *H*, and *K*, the swellings of *L*, *B*, *Y*, &c.: these may be made equally

well by different turns; yet we may trace the true form of each of these varying strokes to some of the foregoing letters; as, for instance, the upper turning of *K* to the down-stroke of *L*; *Q* to *D*; *X* to *C*; *U* *Y* to *D* and *K*.

20. By examining good copies, the true form of each letter may be accurately ascertained.

21. In copying the examples, particular attention should be paid to the parts where the strokes become thicker, or finer; to the heights, distances, and crossings; to the dots, &c.

22. *D, E, G, H, K, L, Q,* and *X,* should be closely copied, they being partly anomalous.

Questions on Chapter the Fourth.

2. Like what strokes are the hair-strokes of *A, M, N,* and *Z,* formed?

3. What capitals have their down-strokes alike?
 9. Should the upper turnings of *B*, *E*, *K*, &c. come within the type?
 10. Repeat the rules for making *E*?
 15. What does the middle stroke of *N* resemble?
-

CHAP. V.

On the Formation of Figures.

1. FIGURE 1 nearly resembles the middle stroke of *N* except the bottom part which should be thick.
2. Figure 2 resembles the letter *2*.
3. Figure 3 is nearly like the two back turnings of a capital *B*.
4. Figures 4, 5, and 8, require close examination, as they cannot easily be reduced to rules.
5. The down-stroke of 4 should be fine, the down-stroke of 5 should be fine,

and the black swelling of 5 is similar to figure 3.

6. Figure 6 is formed from a nought and a tail, the 0 should be as large as the type.

7. Figure 9 is similar to figure 6.

8. The characters *et*, *per*, *se*, &, require particular attention, as they can scarcely be reduced to rules.

9. The rules for *Large Hand*, *Text Hand*, *Round Hand*, are exactly the same; but some few rules, which vary from the former, may be necessary for the pupil, when writing *Small* or *Running Hand*.

Questions on Chapter the Fifth.

1. Like what letter is figure 1 made?
2. What does figure 2 resemble?
3. To what turnings does figure 3 resemble?
6. How is figure 6 formed?
9. Are the rules for *large* and *small hand* alike?

CHAP. VI.

Rules to be observed in writing a Free, Running, or Commercial Hand.

1. THE pen should have a very fine nib for writing expeditiously, and so soft as to yield to the lightest pressure.

2. The further the second finger is placed from the nib of the pen, the greater freedom will be obtained.

3. The pupil should avoid taking the pen from the paper, by which means he soon will be enabled to write straight without lines.

4. The following small letters,—

b, d, f, g, h, j, k, l, p, q, y,

should be twice as high as the type, or size of the *u*, and, when made with loops, they may be something higher.

5. The openings of all letters which, in *text hand*, begin on the middle line, should now take place, either from the *very top* or the *very bottom* of the former stroke.

6. A much greater liberty is allowed in writing *running hand*, than in the *large hands*; but a general uniformity must be observed.

7. The pupil should be kept in large hand for a considerable time, and he should frequently write large copies, and sometimes the very first strokes, as the pupils will be constantly erring on some of the fundamental strokes.

Questions on Chapter the Sixth.

4. What height should the letters *b, d, f, g, &c.* be made?

5. What rules should be observed in the joining of small letters?

CHAP. VII.

Rules for making a Pen.

CUT from the back and front of the quill about a quarter of an inch, then scrape off the thin rind to clear a passage for the slit, enter the edge of the knife even, in the back of it, and slit it by a sudden twitch,

keeping your thumb tight on the back, to prevent its going too far. Then enter the knife sloping, about half an inch above the upper end of the slit, and cut away the cradle piece, turn the quill and cut away one shoulder, then turn it again and cut away the other shoulder, making each side of the slit equal, bringing both sides down to a point, and give it a little bend inwards, then place the nib on the nail of the left thumb, holding the quill fast between the fore and middle finger, place the edge of the knife across the point, slanting it towards the back of the quill, cut off the point, then hold the knife upright and cut off the point a second time, though very little of it indeed.

The longer the slit, and softer the pen, with a long point or nib, the better, as you cannot press too lightly on the pen.

CHAP. VIII.

Questions to be answered by the Pupil, first in writing, and afterwards from Memory.

1. How far should the end of the second finger be from the point of the pen ?
2. How should the fore-finger and second finger be held ?
3. How many joints of the fore-finger should be on the back of the pen ?
4. Opposite to which joint of the fore-finger should the thumb be bent ?
5. By which finger should the hand be supported, and how should the third finger be kept ?
6. By what means is the slope of the letters discovered ?
7. How far should the right elbow be kept from the body, in writing the commercial hands ?
8. To which part of the body should the back part of the pen point ?
9. Should the stomach press against the table or desk ?
10. On which arm should you principally rest ?
11. Should the pen be taken from the paper at the bottom of a turned stroke ?
12. What is to be observed in the last turning of *v* and *w* ?
13. How should your copy-book be placed ?
14. Where should the dot of the *i* be placed ?
15. What is observable in the formation of *K* ?
16. Which of the down-strokes of capital letters should be formed alike ?
17. What is to be observed in the formation of *r* ?
18. How should the middle stroke of *Z* be formed ?
19. What is to be observed in making the letter *N* ?

20. From what part of the line should the hair-strokes of *n*, *m*, &c. in large writing be drawn ?
21. Repeat the rule for the formation of *E* ?
22. What should be the height of *l*, *b*, &c. ?
23. Repeat the rule for the looped letters.
24. How great a distance should be observed between down strokes ?
25. What rule have you for the upper turning of *B*, *P*, &c. ?
26. Should letters with loops be higher than those without loops ?
27. In writing *running-hand*, where should the hair-stroke begin in *n*, *m*, &c. ?
28. Repeat the rule for the hair-stroke of *u*, &c. in *running-hand* ?
29. What is observable of the capitals *C*, *G*, and *H* ?
30. How is the capital *A* formed ?
31. Repeat the rule for the formation of *M* ?
32. What rule should be observed in making *Q* ?
33. Is any rule to be observed in making the letter *e* ?
34. What rule is to be observed in the formation of *a*, *b*, *d*, &c. ?
35. Is any rule to be observed in the openings of *u*, *w*, *y*, &c. ?
36. What should be the height of *b*, *d*, *h*, &c. in *running-hand* ?
37. Is any observation made on *c*, *e*, and *x* ?
38. Have you any thing to observe concerning the letter *s* ?
39. At which part of the stroke should the turning of *k* be made ?

PART II.

CHAP. I.

RECEIPTS, NOTES, &c.

No. 1.

When a Bill is written on a proper Stamp, or where the Value is under Two Pounds, a Receipt after the following Manner, with the proper Date, at the Bottom of the Bill, will be sufficient.

Received the above,

TIMOTHY TRADE.

No. 2.

When the Bill is not written on a proper Stamp, and the Value is of Two Pounds, the Sum must be specified, and the Receipt made thus :

RECEIVED the 27th of February, 1820, of Mr. Thomas Traffick, the sum of sixteen pounds, five shillings, and nine-pence.

£16 5 9

CHARLES COMMERCE.

No. 3.

When only a Part of the Contents of a Bill is paid, write at the Bottom of the Bill thus :

1820.

Jan. 31. Miss Dean, Cr. by cash

in part of the above bill £1 19 6

*But if the Receipt be given on a separate Piece of Paper,
write thus :*

RECEIVED the 31st of Jan. 1820, of Miss Dean, the sum of two pounds, two shillings, and six-pence, on account.

£2 2 6

BENJAMIN BUSINESS.

No. 4.

When money is received for another Person, write thus :

RECEIVED August 30th, 1820, of the Right Honourable the Countess of Buckingham, by payment of Thomas Trusty, forty pounds, nine shillings.

£40 9 0

DANIEL DEALER.

No. 5.

RECEIVED the 17th of Sept. 1820, of Messrs. Bull and Johnson, two hundred pounds, for my father,

£200 0 0

THOMAS TRADESMAN.

No. 6.

RECEIVED the 9th of Nov. 1820, of the Most Noble the Marquis of Lothian, by the hands of Messrs. Johnson and Stevens, fifty-seven pounds, eight shillings, on account for my master, Stephen Steady.

£57 8 0

ANDREW TRUSTY.

No. 7.

RECEIVED the 29th of Dec. 1820, of Mrs. Ann Clarke, fourteen pounds, ten shillings, for Thomas Trigger.

£14 10 0

CATHERINE CAREFUL.

No. 8.

For Money received in Partnership.

RECEIVED the 30th of Dec. 1820, of Mr. William Kettle, seven pounds, five shillings, and six-pence, on account for Thomas Mead and Self.

£7 5 6

SAMUEL WILSON.

No. 9.

RECEIVED 4th of August, 1820, of Miss Ann Thornton, eight pounds, nine shillings, and two-pence, for self and partner.

£8 9 2

ELIZA BUNGAY.

No. 10.

For Salary and Wages.

RECEIVED the 7th Sept. 1820, of John Oak, Esq. four pounds, five shillings, for a quarter's salary, due the 25th day of March last.

4 5 0

THOMAS CLARK.

No. 11.

RECEIVED of Miss Williams, seventeen pounds, nine shillings, for half a year's wages, due this 9th day of Sept. 1820.

£17 9 0

JOHN CHUBB.

No. 12.

*For Money received of one Person, by the hands of another,
for a third Person.*

RECEIVED April 6, 1812, of the Rev. Dr. Henry, by the hands of John Palmer, Esq. sixty-four pounds, for James Molyneux, Esq.

£64 0 0

JOHN MERRIOTT.

No. 13.

RECEIVED May 6th, 1812, of Messrs. Jaques and Thomson, by order, and on account of Messrs. Long and Curtis, one hundred and ninety pounds, for Robert Rack.

£190 0 0

WILLIAM POPE.

No. 14.

For Rent.

RECEIVED the 7th July, 1812, of Thomas Robe, eighteen pounds, for a quarter's rent, due at Midsummer last.

£18 0 0

FRANCIS GILES.

No. 15.

RECEIVED Oct. 9, 1810, of Mrs. Ann Brown, twenty-five pounds, seventeen shillings, for half a year's rent due at Michaelmas last.

Cash . . . £22 6 0

JOHN BYSON.

Land-tax 3 11 0

£25 17 0

No. 16.

For Interest of Money.

RECEIVED the 4th of August, 1820, of Messrs. Lubbock and Twist, fifty pounds, for six months' interest of two thousand pounds, due at Christmas last.

£50

JOHN GOOD.

No. 17.

For an Annuity.

RECEIVED the 9th June, 1821, of Andrew Read, Esq. eighty-seven pounds, for two quarterly payments of my annuity, due at Lady-day and Midsummer last.

£87

THOMAS POWELL.

CHAP. II.

BILLS OF EXCHANGE.

No. 1.

Payable at Sight.

£70

London, Jan. 6, 1812.

At sight pay to Mr. Henry Goodeve, or order, the sum of seventy pounds, value received of Mr. William Heighes, and place it to account, as per advice from

EDWIN SMITH.

To Mr. William Faulkner,
Richmond.

No. 2.

Payable after Sight.

£317 Petworth, 6th July, 1813.

At fourteen days after sight, pay Mr. Andrew Round, or order, the sum of three hundred and seventeen pounds, for value received of Mr. Thomas Attfield, and place it to account, as per advice from

JOHN BROWN.

To Mr. W. Richards,
Brompton.

No. 3.

Payable after Date.

£165 Arundel, 5th Sept. 1820.

Two months after date, pay to Mr. William Osborn, or order, the sum of one hundred and sixty-five pounds, value received of Mr. William Osborn, and place it to account, without further advice from

HENRY LEGGATT.

To Thomas Fuller, York.

No. 4.

£76 Guildford, 5th Sept. 1820.

The 1st of October next, pay Mr. Charles Lucock, or order, the sum of seventy-six pounds, value in hand, and place it, without further advice, to ceount of

JOHN DUDMAN.

To Mr. T. Powell, Ipswich.

No. 5.

Payable to Bearer.

£47 5s. Little Hampton, Aug. 7, 1810.

Messrs. Jones and Brown, pay to Mr. Thomas Scarwell, or bearer, forty-seven pounds, five shillings.

THOMAS DAY.

No. 6.

£75 Godalming, 7th Dec. 1810.

Pay Mr. Isaac Heath, or bearer, seventy-five pounds, on demand, and place it to my account.

THOMAS TURNER.

Mr. Francis Smith,
Hounslow.

No. 7.

I promise to pay to Mr. Clarkson, or bearer, on demand, the sum of ten pounds, here, or at Messrs. Harrison, Kay, and Co's, Bankers, in London, value received.

Guildford, the 21st day of August, 1810.

For William Haydon and Son,

£10

WILLIAM HAYDON.

CHAP. III.

LETTERS AND NOTES.

No. 1.

From a Master to his Scholar, during the Holidays.

DIRECTIONS FOR WRITING.

DEAR GEORGE,

I take the first opportunity that has offered, to inquire after your health, and that of your friends ; and I expect you will regularly answer each of my letters, that, during this time of leisure, I may have an opportunity of observing, whether you remember, or have forgotten, the rules I formerly gave you, concerning the writing of letters. I now, therefore, call upon you to put those rules into practice. But, willing to grant you every indulgence at this time of festivity, and lest your recollection should not be so clear as when in constant exercise, I shall briefly repeat those rules, to which, I hope, you will pay a strict attention.

You remember, no doubt, my first direction was, to be very correct and circumspect in your spelling ; this is the first and most essential

requisite in all kinds of writing. Make use of no words of which you do not perfectly understand the sense ; the vulgar part of the world, in general, are very much addicted to this absurdity. You will, now, often hear people condemn a work as ungrammatical and deficient in the ornaments of style, though they themselves be unacquainted with the first rudiments of grammar, and know not the meaning of a flower in rhetoric. Avoid repetitions ; they always offend the judicious ear, and are seldom proper, except when they enforce any particular meaning, or explain it more fully. Parentheses are always inelegant, and should never be used but when absolutely necessary, as they render the sentence too complex. Never use the long *f* in a word, except where two *f*s meet, in which case it is necessary for distinction.

A letter interlined has a very ungraceful appearance : it is also an affront ; for it indicates either laziness or indifference, or both. When you wish to lay strong emphasis on any word, or intend that it should be particularly noticed, it is common to draw a stroke under it with the pen, thus ; such words, when printed, are put in italics : but, when these emphatical words are employed too frequently, they lose their effect, and, when used improperly, they puzzle the reader. Beware of using many monosyllables ; they are insignificant words ; nor use

too many long words, lest you exceed comprehension.

Shun particles as much as possible: be very sparing of the words *and*, *for*, and *but*. Be not fond of inventing new words; there are enough already to express all our ideas; and are more, I fear, than you will fully comprehend. Be attentive to the rules of grammar, and do not jumble the present, past, and future tenses of the verb together, as many incorrect writers do: neither confound the genders of pronouns, nor use the singular for the plural verb, which is frequently done; as *you was* for *you were*. If the sentence be conditional, use the conditional mood.

Let your style be simple and perspicuous, and your sentences short: let it be as concise as possible; for a prolix writer tires the patience of his reader. Observe that your points be all placed justly, which will add grace and perspicuity to your writing. These hints I hope will be attended to: let me see the effects of them in your next letter: while I remain, with compliments to your father and mother,

Dear George,

Your sincere friend,

Jan. 2, 1812.

JOHN GILES.

No. 2.

The Scholar's Answer.

HONOURED SIR,

I return you my sincere thanks for the kind attention you shew me. It shall always be my study and ambition to follow your instructions. I never write a letter to any of my friends, but I pay a particular regard to all the directions you have given me on the subject of letter-writing. I exercise myself daily in grammar, arithmetic, or some part of literature; my father insists upon my setting apart two hours every morning for the purpose. My father and mother desire their best respects to you, and return you their kind thanks for the trouble you have taken in your late letter.

I remain, with the greatest respect,

Honoured Sir,

Your very much obliged,

And humble servant,

G. SIMMONDS.

No. 3.

From a Young Shopkeeper to a Wholesale Dealer.

SIR,

By the recommendation of Mr. Chapman, who is my neighbour, I have taken the liberty

of applying to you for the following articles.—
Two dozen pieces of yard-wide calico, ten
pieces of the best jaconet muslin, thirty pieces
of ell-wide town printed cottons, &c. &c. I
hope you will let them be of the best quality,
and at a reasonable price, as I intend that all
our dealings shall be for ready money.

I am, Sir,

Yours, &c.

WILLIAM OSBORN.

Hull, March 20, 1820.

No. 4.

The Answer.

SIR,

I have agreeably to your favour of the
20th instant, sent the articles you ordered.
Should you think proper to oblige me with your
future commands, I have no doubt but I shall
give you ample satisfaction.

I am, Sir,

Your obliged servant, &c.

THOMAS SIMPSON.

London, March 24, 1820.

No. 5.

From a Wholesale Dealer to a Retail one, who had not been punctual in his payments.

SIR,

As you have of late been very backward in your remittances, we are under the necessity of informing you, that, unless you send us an immediate draft, or order, for £40, which amount has so long been due, we must make use of such means as will prove very disagreeable both to you and ourselves.

We remain, Sir,

Yours, &c.

RICHARD MARSHALL.

Liverpool, March 25, 1812.

No. 6.

From a Tradesman in London to his Correspondent in the Country, requesting the Payment of a Sum of Money.

SIR,

The balance of accounts between us has been long standing in my favour; notwithstanding which I would not have applied to you at present, had not a very unexpected demand been made upon me for a considerable sum, which, without your assistance, it will not be in my power to answer. I hope you will excuse

this freedom, which nothing but a regard to my credit and family could have obliged me to take. Should it not be convenient for you at present to pay the whole, such a part as you can conveniently spare will be very acceptable to, Sir,

Your very humble servant,

GEORGE DEARLING.

London, Sept. 14, 1812.

No. 7.

The Answer.

I received your letter, and am sorry to find you are so greatly distressed for cash. I should have settled with you some time ago, had it not been for the failure of two persons by whom I am a considerable sufferer. I have just received a remittance from London, and am very happy that it is in my power to answer the whole of your demand. The balance between us is 220*l.* for which I have sent enclosed an order on Mr. Williams, the banker. I hope, by the assistance of this, you will surmount every difficulty, which will give the greatest satisfaction to

Your sincere friend and well-wisher,

WILLIAM OSBORN.

Leeds, Sept. 14, 1812.

No. 8.

A Reply to an Application to borrow a Sum of Money.

DEAR FRIEND,

Had I known you were in want of the sum mentioned in your letter, the offer should have come from myself. I have sent the sum by the bearer, but let me beg that you will suit the payment to your own circumstances, without confining yourself to a particular time; and that you likewise command me in everything wherein I can serve you: that you may think me sincere, I have hereby given you permission to draw on me to the amount of 200*l.* to be returned in such a manner as shall be most convenient to you.

I am, Sir,

Your sincere friend and well-wisher,

WILLIAM COLEBROOK.

Manchester, Sept. 15, 1812.

No. 9.

An Answer.

MY WORTHY FRIEND,

I know not how to express the sense I retain of your generous and benevolent offer. My loss, indeed, is heavy, but I find I have a friend who is not only capable, but willing, to make it

light. I thankfully accept of a part of your generous offer, and am ready to give you my bond for 100*l.* payable in a year. This sum is all I shall have occasion for; and if I were not certain of being able to return it, I would not accept of your offer.

I am, worthy Sir,
Your most faithful
And obliged humble servant,

JOHN WELLS,

Leeds, Sept. 9, 1812.

No. 10.

From a Tradesman to his Friend.

SIR,

Relying upon the sincerity of your friendship, I have taken the liberty to solicit your assistance at this critical juncture. My affairs are greatly embarrassed; and, unless I can procure the sum of 200*l.* I shall inevitably be ruined. If, therefore, you can oblige me with the above sum, to be paid by instalments, at three, six, nine, and twelve months, at 50*l.* each payment, you will save me from impending bankruptcy, and infinitely oblige,

Sir,
Your distressed friend,

HENRY CLARKE.

March 7, 1812.

No. 11.

From a Young Man in the Country, on the Death of his Master, to the Tradesmen with whom he dealt in London.

SIR,

You must certainly, before this, have heard of my late worthy master's death. I have served him as apprentice and journeyman upwards of twelve years; and, as I have taken the shop and stock in trade, I shall be glad to deal with you in the same manner he did. I have sent the enclosed 100*l.* for payment of such bills as are due, and you may depend on punctuality with respect to the remainder, for which purpose let them be entered as my debts.

Be pleased to send the enclosed order, and you will greatly oblige

Your humble servant,

THOMAS THATCHER.

No. 12.

The Tradesman's Answer.

SIR,

I received your letter, and am exceedingly sorry to hear of the death of your late master; but at the same time I am pleased to find that his business has fallen into such good hands. You have double advantage over a stranger, as

you are well acquainted both with the trade and customers, which, by his dealings with me, appear to be very extensive. I heartily thank you for your offered correspondence, have sent your goods agreeably to your order, and shall, on all occasions, treat you in a manner that is due from one tradesman to another. I wish you success in your undertakings, and am, with great respect,

Your obliged humble servant,

JOHN BYLAND.

No. 13.

From a Tenant to his Landlord, apologizing for Delay of Payment.

SIR,

I am under great concern that I cannot at present answer your just expectations. I have sustained such heavy losses, and met with such great disappointments of late, that I must beg your indulgence one quarter longer. At the expiration of which time you may depend on hearing more to your satisfaction than at present, from,

Sir,

Your obliged and most humble servant,

CHARLES HUNT.

No. 14.

From a Young Shopkeeper in the Country to his Correspondent in London.

SIR,

Being just set up in business, I wish you to supply me with such goods as I at present may be in want of. I have sent you an order as underwritten, and hope each article will be of good quality, which will be an inducement for a further connexion. I have enclosed a bill of exchange, for seventy pounds, on Messrs. Clarke, Peters, and Co., payable to yourself, or order, at twenty days' sight: you will be so kind as to get it accepted; and if the goods should amount to more than that sum, I will, on receipt of your bill of parcels, send you the remainder. I wish to have the goods well sorted, and as cheap as possible.

I am,

Your most humble servant,

JAMES BARTHOLOMEW.

No. 15.

From a Shopkeeper in the Country to a Tradesman in London, apologizing for not being able to make good his Payments.

SIR,

The note I gave you some time ago is now nearly due, and I am sorry to inform you, that,

although I have considerable sums due to me, I cannot expect the payment of them for these three weeks, which is all the time I require. It is the first favour of the kind I ever asked, and I hope I shall not have occasion to repeat it in future. I am extremely anxious for your answer; but, as a proof of my sincerity, I have enclosed three notes on persons well known to yourself, and although they exceed my debt, I have no objection to your keeping them as a security. An answer from you, by the next post, will be esteemed an obligation conferred on

Your humble servant,

JAMES TRUEMAN.

No. 16.

From one Friend to another, requesting the Loan of a Sum of Money.

SIR,

Relying on our long and disinterested friendship, and the sense you have hitherto professed of my principles, I thus presume to request the loan of 50*l.* for a month, provided you can spare that sum without injuring yourself. Believe me, I would not have asked this favour, were I not certain of being able to return it at the time mentioned. However, if it should be inconvenient to spare the money, I beg you will

freely tell me so by return of post ; and it will be felt in its proper light, by,

Sir,

Your most respectful and

Sincere well-wisher

JOHN WELLIS.

No. 17.

A Shopkeeper's Answer to an Application for Payment of his Accounts.

SIR,

The lenity you have repeatedly shewn, I acknowledge with gratitude ; and my being obliged to disappoint you so often has given me the most inexpressible uneasiness. Be assured I am not so ungrateful as my conduct may have given you reason to imagine. From the state of my accounts, you will find that the greatest part of my property is in the hands of country dealers, who, though they seldom fail, yet their times of payment are very precarious and uncertain. However, to convince you of my integrity, I have sent, by this day's post, an order for 50*l.* and the remainder shall be sent in a very short time. To convince you farther of my integrity, the goods which I order, till the old account is settled, shall be for ready money.

I doubt not but you will continue to treat me as formerly, and believe me to be,

Sir,

Your very obliged humble servant,

THOMAS TRADESMAN.

No. 18.

From a Merchant at Cadiz to his Friend in London, desiring him to dispose of some Goods, and send him others.

SIR,

According to the agreement between us, before I left England, I have sent by the *Despatch*, Captain Hervey, twelve bales of raw silk, marked *B. M.* requesting you to dispose of them to the best advantage. They are warranted good, as I examined every parcel separately before they were sent on board. You will receive an enclosed order for several different articles of British manufactures, to be sent by the first ship that sails for this port. I beg you will let them be of as good quality as can be procured, and make no delay in sending them, as they are greatly wanted.

I am, Sir,

Your obliged humble servant,

WILLIS SMITH.

Cadiz, Nov. 5, 1812.

No. 19.

Answer to the above Letter.

SIR,

I received yours, and the twelve bales, marked *B. M.*, which were delivered at the Custom-house. I immediately advertised them for sale, at Garraway's Coffee-house, in twelve different lots; but they were all purchased by an eminent manufacturer for 940*l.*, which I have lodged in the Bank, in your name.

I have likewise shipped, on board the *Charming Sally*, Captain Johnson, the different articles you ordered. They are in twenty bales, marked *A. Z.* I am told that they are the best that can be had in London, and doubt not but they will give you satisfaction.

I am, Sir,

Your humble servant,

WILLIAM KNIGHT.

London, Dec. 15, 1817.

No. 20.

Recommending a Man-Servant.

SIR,

Having experienced the integrity and ability of the bearer, in a series of five years'

servitude, I can take upon me to recommend him to your family, as qualified for the business he undertakes; and doubt not but your employing him will tend to your mutual advantage.

I am, Sir,

Yours, &c.

THOMAS DAY.

No. 21.

The Answer.

SIR,

I received your obliging letter in recommendation of the young man, and, in consequence, have taken him into the family. I have no doubt, from what you state, of his giving satisfaction; and you may be assured of his being rewarded according to his merit.

I am, Sir,

Your humble servant,

JOHN GILES.

Leeds, Sept. 4, 1817.

No. 22.

SIR,

I have taken the liberty of enclosing your account, and shall feel myself particularly obliged by a remittance in the course of the week, hav-

ing a large sum to make up. Your attention will much oblige,

Sir,

Your most obedient humble servant,

ROBERT BECKLAND.

Oct. 9, 1817.

No. 23.

Mr. Hutt, with respects, is sorry to inform Mr. Beckland, that it will not be in his power to afford any assistance prior to the 20th instant, owing to several disappointments.

Wrexham, Oct. 10, 1817.

No. 24.

Alton, Oct. 9, 1817.

SIR,

It is with pleasure I enclose twenty-five pounds, the balance of my account, which I will thank you to acknowledge; and am,

Sir,

Yours, &c.

JOHN GILLETT.

Mr. Jones, Chichester.

No. 25.

SIR,

Being under the necessity of answering a very unexpected demand, I have taken the

liberty to request the balance of your account, or that part of it which you can conveniently spare ; nothing less than the most pressing instance would induce me to trouble you.

I am,
Your obliged servant,

GEORGE DEAR.

London, March 24, 1817.

No. 26.

SIR,

I am happy to have it in my power to remit you the whole balance, and have therefore enclosed an order payable at sight. Will thank you to acknowledge the receipt of this by return of post ; and am,

Sir,
Yours sincerely,

HENRY HILL.

Southampton, Dec. 9, 1817.

No. 27.

Winbourn, July 9, 1817

SIR,

The many favours which I have received from you, and your kind offers, embolden me to trespass once more on your goodness, to solicit the loan of forty pounds for six months : I would say that the interest should be added to the

principal, but dare not insult you by such a proposition, well knowing that it is your pride to relieve and assist gratuitously. I am, with the overflowings of a grateful heart for your manifold favours,

Sir,

Your most humble,

And obedient servant,

CHARLES CHARITY.

No. 28.

You know, my dear Charles, that I have always 100*l.* at your service. Your industry and attention convince me of the rectitude of your principles. I have, therefore, enclosed the sum you request, being well assured that you will return it as soon as possible.

I am,

Yours sincerely,

PETER PENNY.

Guildford, July 12, 1817.

No. 29.

SIR,

I am very sorry to inform you that, through your neglect in not sending the articles I ordered, I have not only disobliged several of my customers, but have actually lost some; nay, and

have lost, in some measure, my own character, owing to the inferior articles which I have lately received from you. I must, therefore, request you to let me have my orders forwarded immediately, and that they may be of the best quality, otherwise our correspondence must close.

I am, Sir, yours

URBAN WRIGHT.

March 5, 1817.

No. 30.

SIR,

I am very sorry that the neglect or mistake of my servants should give you cause of complaint. Every attention shall be paid to examine minutely into the particulars, and I will afford you all the redress in my power. I have this day forwarded your last order, selected under my immediate inspection; and you will be convinced, it is presumed, from the bill of parcels, that my intention is to make amends for any neglect that may have happened. Your future favours shall be most punctually attended to, and by so doing, I hope to convince you how much I am,

Sir,

Your obliged servant,

THOMAS PIKE

Huddersfield, Sept. 15, 1817.

No. 31.

SIR,

It is out of my power to allow you any further indulgence; I am at present in great want of the money, and must therefore request you to forward the balance of our last account immediately.

I am, Sir,

Yours &c.

SAMUEL STRONG.

No. 32.

London, Jan. 26, 1817.

SIR,

Having been unexpectedly called upon for a considerable sum of money, you will infinitely oblige me by remitting the amount of your last account, being fifty pounds.

Your attention will be a particular favour conferred on,

Sir,

Your very humble servant,

WILLIAM COLE,

Mr. Ready, Portsmouth.

No. 33.

SIR,

Your favour, dated the 7th inst., I duly received, together with a twenty pound note,

which I have placed to your credit; and am, waiting your future commands,

Sir,

Yours, much obliged,

JOHN BROOKES.

March 3, 1817.

No. 34.

SIR,

I am exceedingly sorry that it is not in my power to send the whole amount of my account. You will find enclosed a ten pound note, which I hope will be sufficient for your present exigencies. In the space of a month I will remit the remainder; and am, for your many favours,

Sir,

Your much obliged humble servant,

GEORGE SNELLING.

Bagshot, Oct. 7, 1817.

No. 35.

SIR,

Your favour, bearing date the 7th inst. with a ten pound note enclosed, I duly received, and hope it did not inconvenience you. I am happy to inform you that I have had an unexpected remittance, and on that account do not

wish to trouble you any further till perfectly convenient.

I am, Sir, yours sincerely,

WILLIAM SCARLETT.

Oct. 17, 1817.

No. 36.

Farnham, Dec. 21, 1817.

SIR,

I will thank you to forward, per first waggon, the following articles:—

cwt. gr. lb.

2	0	0	of brown sugar	.	at	64s.
2	0	0	of loaf ditto	.	at	96s.
1	2	0	of lump ditto	.	at	100s.
0	0	14	of souchong tea	.	at	7s. 6d.
0	0	12	green ditto	.	at	10s. 6d.
0	0	20	rice	.	at	7½d.

Your attention will much oblige, Sir,

Your humble servant,

JOHN JONES.

No. 37.

SIR,

I have forwarded, per Lamport's waggon, the whole of your order, with the exception of the rice,—not having any of the latter article

which I can at present recommend. Waiting
your future favours,

I am, Sir,

Your much obliged humble servant,

ISAAC FLUTTER.

London, Dec. 23, 1817.

No. 38.

1817. Mr. Jones,

Dec. 23. Bought of Isaac Flutter,

<i>cwt.</i>	<i>gr.</i>	<i>lb.</i>			£.	s.	d.
2	0	0	brown sugar at	64s.	6	8	0
3	0	0	loaf ditto at	96s.	14	8	0
1	2	0	lump ditto at	100s.	7	10	0
0	0	14	souchong tea at	7s. 6d.	5	5	0
0	0	12	green ditto at	10s. 6d.	6	6	0
					<hr/>		
					£39	17	0
					<hr/>		

No. 39.

Mr. Smith requests the pleasure of Mr.
Thorn's company this evening, to join him and
other friends at the Opera-House.

Saturday morning, Jan. 10, 1817.

No. 40.

Mr. Thorn, with most respectful compliments to Mr. Smith, is very sorry that he is already engaged with another party.

Saturday noon, Jan. 10, 1817.

No. 41.

Mr. and Mrs. Johnson present their compliments to Mr. and Mrs. Stevens, and will be glad of their company on Friday next, to drink tea and spend the evening.

Tuesday morning, 11 o'clock.

Dec. 7, 1817.

No. 42.

Mr. and Mrs. Stevens return their compliments to Mr. and Mrs. Johnson, and will do themselves the pleasure to wait on them at the time appointed.

Tuesday afternoon, 3 o'clock.

Dec. 8, 1817.

No. 43.

Mr. and Mrs. Taylor, with kind respects to Mr. and Mrs. Johnson, are sorry that a prior engagement deprives them of the pleasure of

meeting them at the time appointed, but will embrace the first opportunity for that purpose.

Saturday Morning, 10 o'clock.

Dec. 9, 1817.

No. 44

Mr. Young presents his best respects to Miss Wilkins, and requests the honour of being her partner to-morrow evening at the assembly.

Monday morning, Jan. 8, 1817.

No. 45.

Miss Wilkins returns her thanks to Mr. Young for his polite offer; but is very sorry that she is deprived of that pleasure, on account of indisposition.

Monday evening, Jan. 8, 1817.

No. 46.

Mr. Collins with compliments to Mr. and Mrs. Downes, if they are disengaged this afternoon, will do himself the honour of taking tea with them.

Tuesday morning, Jan. 11, 1817.

No. 47.

Mr. and Mrs. Scarlett present their best respects to Miss Gooding, and hope that she

will honour them with her company on a party of pleasure, this afternoon, at four o'clock.

Tuesday morning, Jan. 17, 1817.

No. 48.

I beg, my dear friend, that you will come and pass the evening with me. My cousin, who has a great regard for you, joins with me; therefore do not fail to be with us as soon as possible.

Yours sincerely,

GEORGE WELLS.

Monday morning, 10 o'clock,
Jan. 13, 1817.

No. 49.

I thank you a thousand times my dear George, for your obliging invitation, but am extremely sorry that I shall not be able to enjoy your company, unless you will do us the favour to be of a party, which I expect this evening.

I am, in haste,

Yours affectionately,

SAMUEL DEARE.

Monday afternoon,
Jan. 7, 1817

No. 50.

Should Mr. Harris be disengaged this evening, Mr. Osborn will do himself the pleasure of passing a few hours with him, as he has something of great importance to communicate.

Tuesday Morning,
Aug. 2, 1817.

No. 51.

SIR,

I will thank you to send, by return of Thomas Byass, the carrier, 25 yards of book muslin, at 7s. 6d. per yard; thirty yards of sash ribbon, at 2s. 9d. per yard; three dozen pair of kid gloves, at 2s. 7d. per pair; fifty yards of Brussels lace, at 17s. 9d. per yard. Enclose the bill, and the money will be sent on the 20th Instant.

I am, Sir.

Your humble servant,

FRANCIS WILLIS.

Andover, Jan. 14, 1817.

CHAP. IV.

BILLS, &c.

No. 1.

London, Jan. 17, 1817

Mr. Robert Williams,

Bought of Thomas Gore

14lb of green tea at 11s. 6d.

12lb of bohea at 17s.

30lb of loaf sugar at 1s. 1d.

18lb of Turkey coffee . . at 3s. 8d.

5oz. of mace at 2s. 6d.

 £

No. 2.

Mrs. Rundle,

Bought of Timothy Tyler,

1817.

Jan. 2. leg of mutton . . 10 $\frac{1}{4}$ lb. at 9d.7. shoulder of ditto . 7 $\frac{1}{2}$ 8 $\frac{3}{4}$ d.10. beef steaks 8 $\frac{1}{4}$ 9 $\frac{1}{2}$ d.17. sirloin of beef . . 19 $\frac{1}{2}$ 10d.Feb. 10. buttock of beef . 27 $\frac{1}{4}$ 9 $\frac{1}{2}$ d.

17. saddle of mutton 14 9d.

 £

No 3.

Alton, March 8, 1817.

Mr. Benj. Box,

Bought of Robert Beere,

4½ doz. of claret . . . at 59s. 6d.
 7¼ doz. of sherry . . . at 58s. 6d.
 8 gall. of rum at 24s. 9d.
 10 gall. of brandy . . . at 38s. 6d.
 6 gall. of Hollands . . at 23s. 3d.

£

No. 4.

Mr. Jones,

To Francis Giles.

1817

June 6. For 6 yds. broad cloth, at 19s. 6d.
 July 8. 36 yds. satin . . . 9s. 7½d.
 9. 9 yds. serge . . . 3s. 4d.
 Oct. 9. 30 yds. Irish linen . 3s. 6d.
 Sept. 18. 24 yds. muslin . . 7s. 10¼d.

£

No. 5.

Southampton, Jan. 16, 1817.

John Roberts, Esq.

Bought of Thomas Trade.

4 quarters of barley, at 69s.0d. per qr.	
12 bushels of wheat . . .	19s.6d. per bush.
18 pounds of hops	4s.6d. per lb.
20 bushels of beans . . , .	17s.9d. per bush.
4 loads of hay	27s.8d. per load.

£

No. 6.

Mr. Trotter,

To Thomas Petar, Dr.

Feb. 6.	For 3lb. butter . . .	at 1s. 4d.
7.	7lb. cheese	0s. 11 $\frac{1}{4}$ d.
Mar. 9.	3 $\frac{1}{2}$ lb. green tea . .	7s. 9d.
17.	3 quartern loaves	1s. 4 $\frac{1}{2}$ d.
25.	4lb. mould cand. .	8s. 7d.
April 8.	9lb. loaf sugar . . .	1s. 3d.

£

Mr. Thomas Twine, in account with John Day.

WRITING.

91

1817.		1817.		CREDITOR.	
DEBTOR.					
Jan. 3.	To sundries	£16	16	4	4
9.	To 20 yds cloth	9	9	0	0
Feb. 7.	To bill returned	16	16	0	0
March 8.	To cash lent	20	0	0	0
June 10.	To 12 gal. of rum, at 14s. 6d.	8	14	6	6
Aug. 7.	To sundries	18	4	6	6
Sept. 8.	To cotton	13	2	7	7
Oct. 4.	To fire-irons	1	6	2	2
Dec. 8.	To teas	33	2	5	5
		<hr/>			
		£128	2	0	0
		<hr/>			
	To balance	16	13	0	0

Feb. 3.	By bill at sight	£16	16	4
March 7.	By brandy at 22s.	18	4	4
April 1.	By sundries	30	2	4
Nov. 3.	By cash	46	6	6
	By balance	16	13	0
		<hr/>		
		£128	2	0
		<hr/>		

CHAP. V.

1. I received on Jan. 7, 1817, 14*l.* 10*s.* 6*d.* from Mr. W. Heighes, being the amount of his account. Write out a proper receipt for it.

2. I paid Mr. Sheriffe 19*l.* 6*s.* for goods prior to that time. Write a discharge.

3. I received from Mr. Giles 6*l.* 6*s.* being the balance of a bill of 27*l.* 12*s.* Write a receipt for each, and date the 4th of February, 1813.

4. I received yesterday, the 10th of Jan. 1817, 16*l.* from Mr. Tomkins, in part. What is the form of the receipt?

5. I paid, this day, Jan. 6, 1817, for Mr. Joyce, 16*l.* 14*s.* to Mr. W. Roberts. What is the form of the receipt?

6. Mr. Joyce will give me a promissory note, payable in twenty days, for the above sum, if you will write it out for me.

7. I have received 49*l.* 10*s.* interest for half a year, on 2,000*l.* Give me the form of a discharge, it being received for my father.

8. Write to Mr. Robert Thumper, and request payment of 63*l.* which sum has been advanced for him.

9. Mr. Robert Thumper has sent a draft payable at ten days after date. What is the form of it?

10 Write to Mr. Russell, at Worcester, and order—

3 yards of Holland at *4s. 6d.*

5 yards of book muslin, at *9s. 4d.*

4 yards of cambric, at *19s. 6d.*

17 yards of striped linen, at *3s. 4d.*

19 yards of flowered linen, at *4s. 2d.*

Tell him you expect six months' credit, and desire him to direct the parcel to your house.

11. Make out a bill for the above articles, and answer the letter.

12. Write to your brother, and request him to lend you *50l.* for two months.

13. Send a note to your cousin, and request his company, this evening, to take tea.

14. Answer a note sent to you, informing your cousin that you cannot attend this evening, on account of particular business.

15. Write a note to Mr. Williams, and inquire after the state of his health.

16. Inform Mrs. Toddy, by note, that her brother is arrived at your house, and hopes to see her this evening.

17. I have just received *16l. 14s. 2d.* of Mr. Robert Bowyer; write out a receipt for it, date it a month from this time, and inform me the price of the stamp for the same.

18. What is the price of a receipt stamp for *20l.* and under *50l.*?

19. I have finally settled my accounts with Timothy Travers, Esq., and paid him in all 75*l.* 15*s.* after deducting 36*l.* for sundries. On what stamp and how should the receipt be drawn out?

CHAP. VI.

FORMS OF NOTICES TO QUIT.

No. 1.

Notice from a Landlord to a Tenant to quit House and Premises.

SIR,

I hereby give you notice to quit, on or before Midsummer-day next, the house and garden you hold of me, at the rent of twenty-five pounds per annum. Dated the 10th day of March, 1817.

Yours &c.

HENRY GOOD.

Landlord of the said House and Premises.

To Mr. William Newlyn
Richmond.

N. B. The notice or warning to quit must be in writing, and directed to the tenant who is in possession of the premises.

No. 2.

Notice from a Landlord to a Tenant to quit Apartments.

SIR,

I hereby give you notice to quit and deliver up, on or before the 25th day of December next, the apartments which you now hold of me in this house. Witness my hand this 20th day of September 1817.

THOMAS WILLIAMS.

No. 3.

Notice from a Landlord to a Tenant either to quit the Farm and Premises, or pay double Rent. Sec. 4, Geo. II. c. 228.

SIR,

I hereby give you notice to quit and deliver up, on or before the 5th day of January next, the house, farm, lands, and tenements, which you now hold of me, situate in Uxbridge, in the county of Middlesex; in default whereof, I shall require for the same the net yearly rent of one hundred pounds (being double the present yearly rent thereof) for all the time which you shall hereafter continue possession. Dated this 4th day of October, 1817.

WILLIAM FORD.

Landlord of the said Premises.

To Mr Francis Job.

No. 4.

Another Form : from the Landlord's Agent to the Tenant.

MR. THOMAS TODDY,

I hereby demand of you, and give you notice, that you are to deliver up the possession of the house, with the appurtenances, in the parish of Saint Giles, in the county of Middlesex, now in your own occupation, to Mr. Andrew Baxter, your landlord, at Lady-day next ensuing the date hereof; and in default of your compliance therewith, the said Andrew Baxter doth and will insist upon your paying him from thenceforward, for the same, the yearly rent of one hundred pounds, being double the former rent, or value thereof, for so long time as you shall detain the key, and keep possession of the said premises, over the said notice. Given under my hand this twenty-seventh day of September, in the year of our Lord, 1817.

PETER BROWN

Agent to the said Andrew Baxter,
Legally authorized.

To Mr. Thomas Toddy, the Tenant.

No. 5.

Notice from a Tenant to a Landlord to quit House and Premises.

SIR,

I hereby give you notice that I shall quit the house and premises I now hold of you, situated No. 25, Cheapside, on Michaelmas-day next. Dated this first day of July, 1817.

Yours, &c.

TIMOTHY ROBARTS.

To Mr. Robert Stubbington,
Furnival's Inn.

No. 6.

Notice from a Tenant to a Landlord to quit Apartments.

SIR,

I hereby give you notice, that, on the 25th day of December next, I shall quit and deliver up the apartments I now hold of you, in this house. Witness my hand this nineteenth day of September, 1817.

JOHN LAWRENCE

No. 7.

The Form of an Authority given by a Landlord, to empower another to distrain for him.

MR. SAMUEL TRODD,

I do hereby authorize you to distrain the goods and chattels of Thomas Peters on the premises now in his possession, situate at Islington, in the county of Middlesex, for twenty pounds, being half a year's rent due to me for the same, at Lady-day last; and for your so doing this shall be a sufficient warrant of authority. Dated this ninth day of May, one thousand eight hundred and seventeen.

THOMAS WICK.

The proper and regular way of making a distress for rent in arrear is, to go upon the premises for which the rent is due, and take hold of some piece of furniture, or other articles there, and say, (if the distress be made by the landlord himself), "I seize this chair (or other thing, as the case may be) in the name of all the goods and effects on these premises, for the sum of 20*l.*, being half a year's rent due to me at Lady-day last." (Or if the distress be made by some person empowered by the landlord) say, "for the sum of 20*l.* due to James Jones, Esq., the

landlord of these premises, at Lady-day last, by virtue of an authority from the said James Jones, to me given for that purpose."

Houses taken by the year, at will, require half a year's notice to quit, which should expire at the time, the year, or half-year, expires.

Lodgings taken by the week require a week's notice to quit; if taken by the month, a month's notice; if by the quarter, then a quarter's notice; and if by the year, then half a year's notice will be requisite.

CHAP. VII.

1. Write out the form of a notice to quit house and premises from a landlord to a tenant.

2. What is the form of a notice from a landlord to a tenant to quit apartments?

3. How should the notice be written from a tenant to his landlord to quit house and premises?

4. What notice is necessary to be given by a tenant to his landlord to quit apartments?

5. What notice is it necessary that a landlord should give to his tenant either to quit or raise the rent?

6. What notice is required by a tenant who takes his house by the year?

7. What notice is required for a weekly tenant?

8. How long a notice does a tenant require who takes apartments by the month or by the quarter?

9. Observe, that houses, or premises, &c., taken for any specified time, require no notice,

CHAP. VIII.

Price of Receipt Stamps.

If	£		£	
	2 and under		5	Two-pence.
	5		10	Three-pence.
	10		20	Six-pence.
	20		50	One Shilling.
	50		100	Eighteen-pence.
	100		200	} Two Shillings & Six-pence.
	200		300		Four Shillings.
	300		500	Five Shillings.
	500		1000	Seven Shillings.
	1000 and upwards			Ten Shillings.
	Receipts in full of all de-	}		Ditto.
	mands			

Any person giving a discharge for sums under 100*l.* on paper, not stamped according to the above duties, is liable to a penalty of 10*l.*; and, if 100*l.* and upwards, a penalty of 20*l.*

The expense of the stamps (by the Act) is chargeable to the person who receives the money.

Promissory Notes, payable at any Time not exceeding Two Months after Date, or Sixty Days after Sight.

	£ s.		£ s.	s. d.
If	2 0	and not exceeding	5 5	1 0
Above	5 5	. . . . .	20 0	1 6
	20 0	. . . . .	30 0	2 0
	30 0	. . . . .	50 0	2 6
	50 0	. . . . .	100 0	3 6
	100 0	. . . . .	200 0	4 6
	200 0	. . . . .	300 0	5 0
	300 0	. . . . .	500 0	6 0
	500 0	. . . . .	1000 0	8 6
	1000 0	. . . . .	2000 0	12 6
	2000 0	. . . . .	3000 0	15 0

Promissory Notes, payable at any Time exceeding Two Months after Date, or Sixty Days after Sight.

	£ s.		£ s.	s. d.
If	2 0	and not exceeding	5 5	1 6
Above	5 5	. . . . .	20 0	2 0
	20 0	. . . . .	30 0	2 6
	30 0	. . . . .	50 0	3 6
	50 0	. . . . .	100 0	4 6
	100 0	. . . . .	200 0	5 0
	200 0	. . . . .	300 0	6 0
	300 0	. . . . .	500 0	8 6
	500 0	. . . . .	1000 0	12 6
	1000 0	. . . . .	2000 0	15 0
	2000 0	. . . . .	3000 0	25 0

CHAP. IX.

1. What is the price of a receipt stamp for 10*l.*?

2. How much will a receipt stamp for 24*l.* cost?

3. What penalty does a person incur who gives a receipt, not duly stamped, for any sum under 100*l.*?

4. Ought the receiver of money to pay for the stamps?

5. Write out the form of a receipt for the payment of 25*l.* rent; and what should be the price of the stamp?

6. Write out the form of a promissory note, payable ten days after date, for the sum of 37*l.* 16*s.* 6*d.*

7. What is the price of a stamp for the foregoing receipt?

8. Write out the form of a promissory note for 70*l.* payable at sight, and mention the price of the stamp.

9. I took my house at Christmas last, at the rate of 95*l.* per annum, payable half-yearly; inform me the day when I ought to pay, and the sum to be paid; also the proper stamp and receipt for it.

CHAP. X.

FORM OF A LETTER OF CREDIT.

London, Dec. 12, 1817.

SIR,

You will please to furnish, and pay to the bearer hereof, Mr. Thomas Thompson, to the value of twelve hundred livres, at one and more times, and in such portions as he shall have occasion, and as he shall require the same of you; for which take his receipt, or bill of exchange on me: and this, my letter of credit, with mine of advice by post, will be your sufficient warrant.

I am, Sir,

Your humble servant,

GEORGE DORRINGTON.

To Mr. Williams, Merchant,
London.

N. B. At foot of this letter may be given a description of the bearer's person, or other particulars confirmatory of his identity.

MERCANTILE LETTERS.

Letters of business, or mercantile letters, ought invariably to be written in plain intelligible language, and their contents should even be as concise as possible.

Aleppo, Jan. 1, 1817.

Mr. Alexander Arne, of Algiers.

SIR,

Having hitherto served as factor to Mr. Sauter, where I first had the honour of your acquaintance, and being inclined (by God's help) to carry on business upon my own account, I offer you my most humble service and correspondence, as well in exchanges, as in commissions for buying and selling at two per cent., and three and a half in case of profit, assuring you of my fidelity and utmost endeavours for your interest. My dealings henceforward will turn upon a capital of 20,000 florins, imperial money, and also on the credit of my friends; hope you will honour me with your commissions, as also my letters, in which I beg you'll pay no regard to any but to the underwritten firm, with which I have the honour to conclude this, assuring you that no one is, more than myself,

Sir,

Your most humble servant,

ANTHONY WILLIAMS.

To Mr. Alexander Arne,
Merchant at Algiers.

The above letter translated into French.

Aleppo, 1 de Janvier, 1817.

Mons. Alexandria Arne, d' Algiers.

MONSIEUR,

Ayant jusqu'à présent servi en qualité de facteur chez Monsieur Sauter, auprès du quel j'ai commencé à avoir l'honneur de vôtre connoissance, et voulent, avec l'aide de Dieu, établir un négoce pour mon propre compte, je vous offre mes très-humble services, et ma correspondance, tant pour les changes, que pour les commissions d'achat ou de ventre, à 2 pour 100, et 3½ en cas de bonification; en vous assurant de ma fidélité, et de tous mes soins imaginables, à l'égard de vos intérêts. Mon négoce roulera désormais sur le fond de 20,000 florins argent d'empire, et aussi sur le crédit de mes amis. Jespère que vous m'honnerez de vos commissions, et que vous ferez aussi honneur à mes lettres, aux quelles je vous prie de n'ajouter foi qu'à la signature suivante; avec la quelle je finis la présente, en vous assûrant que personne n'est plus que moi,

Votres très-humble serviteur,

ANTOINE GUILLIAME.

A Mons. Alexandre Arne,
Négociant en Algiers.

The same letter in Italian.

Aleppo, addi 1 Gennago, 1817.

Signor Alessandro Arne, d'Algieri.

SIGNOR,

Avendo fin adesso servito in qualità di fattore Sig. Sauter, presso 'l quale ho cominciato ad aver l'onore di conoscervi, e volendo coll ajuto di Dio stabilir un negozio per mio proprio conto v'esibisco la mia umilissima servitù ed il mio carteggio tanto per cambj, quanto commissioni di compra o vendita à 2 per cento e 3½ in caso di bonificazione; assicurandovi della mia fedeltà, e d' ogni cura, imaginabile riguard' ai vostri interessi. Il mio negozio girerà da qui mansi sul fondo di fior 20,000 imperiali, ed anche sul credito de miei amici. Spero che m' onorerete de' vostri, impeighi, e che farete anch' onore alle mie lettere, in cui vi prego di non prestar fede, ch' all' infrascritta firma; con cui terminò la presente assicurandovi che sono piû ch' ogni altro.

Vostro umilissimo servo,

ANTONIO GUILLIELMO.

Al Signor Alessandro Arne,

Negoziante, in Algieri.

Ispahan, Aug. 8, 1817.

Mr. Ireneus Innis, of Inverness.

SIR,

I am much obliged to you for the offers you make me of your goods, and should make no

difficulty at all of furnishing you with a good commission, If I had any knowledge of their quality ; but, as that is not the case, you will be so obliging as to refer me to somebody in this city, to whom you have sent these articles, that I may go there and examine them ; and, should they suit me, shall accept your offer. This is what I have to say in answer to yours of the 5th instant.

I am, with sincere regard,

Sir,

Your most humble servant,

INNOCENT IRETON.

To Mr. Ireneus Innis, Merchant,
at Inverness.

The above letter in French.

Ispahan, 8th d' Août, 1817.

Mons. Irène Innis, d' Inverness.

MONSIEUR,

Je vous suis bien obligé des offres que vous me faites de vos marchandises ; je n'aurois point de difficulté de vous en commettre une bonne partie, si j'avois quelque connoissance de leur qualité. Mais comme je n'en suis pas au fait, il faut que vous ayez la bonté de m'indiquer quelque ami en cette ville à qui vous ayez déjà envoyé de tels articles ; alors je passerai chez lui, pour les examiner, et en cas qu'ils me con-

viennent, je me prévaudrai de vos offres. Voilà tout ce que je puis vous dire en réponse à la chère vôtre du 5 courant.

Je suis très parfaitement,

Monsieur,

Votre très humble serviteur,

INNOCENT IRETON.

A Mons. Irène Innis,

Negt. d' Inverness.

The above letter letter in Italian.

Ispaan, 8 Agosto, 1817.

Sig. Ireneo Innis, d' Inverness.

SIGNORE MIO,

Vi resto obligato delle esibizione che mi fate delle vostre mercanzie, nè avrei veruna difficoltà di commeter vene una bona partita se avessi qualche cognizione della qualità loro. Ma siccome ne son' affatto all' oscuro, bisogna ch' abbiate la compiacevolezza d' accenarmi qualcheduno in questa città, a cui abbiate già mandato di si fatti articoli, ch' allora passerò da lui per esaminarli, e caso che mi convengono, mi prevalero delle vostre offerte. Quest' è quanto posso dirvi in risposta alla cara vostra 5 corrente.

Sono con vera stima,

A commandi vostri prontissimo blm.

INNOCENT IRETON.

Al Sig. Ireneo Innio,

d' Inverness

Naples, Nov. 11, 1817.

Mr. Nicholas Norman, of Narbonne.

SIR,

I give you joy of your establishment in your new business: may God prosper all your undertakings! Now, therefore, as I take a singular pleasure to do you service as a new beginner, I have sent you by a messenger a small parcel of the books you required, for which you will please to give me credit. As to the payment, you need be in no manner of pain about it, as I shall find an opportunity of exchanging with you for something in your collection of books that may be sent me, and in return you are always welcome to command anything you may have occasion for from mine.

I remain, with sincere regard,

Your most humble servant,

NATHAN NANDO.

To Mr. Nicholas Norman,
Merchant, at Narbonne.

The above letter in French.

Naples, le 11 de Novembre, 1817.

Mons. Nicholas Norman, de Narbonne.

MONSIEUR,

Je vous félicite de tout mon cœur sur l'établissement de votre nouveau négoce, le Seigneur fasse prospérer toutes vos entreprises. Or, com-

me je me fais un sensible plaisir de vous obliger, comme un nouveau libraire, je viens de faire partir à vôtre adresse par le messenger dans un petit paquet les lettres que vous me demandez, et il vous plairia m'en créditer; et quant au payement vous ne devez point vous inquieter du tout, car je pense de trouver ené change quelque chose dans vôtre magasin des livres, qui me pourra convenir. Portez-vous toujours bien, et commandez librement s'il vous faut quelque livres des miennes; je suis très sincèrement,

Votre très-humble serviteur,

NATHAN NANDO.

A Mons. Nicolas Norman,
Marchand à Narbonne.

The above letter in Italian.

Napoli, addi 11 Novembre, 1817.

Signore Nicola Norman di Narbonne.

SIGNORE,

Mi rallegro infinitamente dello stabilimento del vostro nuovo negozio, il Signore faccia prosperar tutte le vostre imprese. Ora, siccome tengo per un piacere singolare, il rendervi servizj com' ad un nuovo principiante, vi ho spedito pel messaggero in un picciol pacchetto i libri desiderati, di che vi piacerrà creditarmi. Il pagamento d' essi non deve imbarazarvi in verum modo, poichè io troverò in contracambio qualche

cosa della vostra provisione di libri state bene, e comandate pure se v'accorrerà qualche cosa del mio magazzino.

Rimango con vero affetto,

Caramante salutandovi blm..

NATANO NANDO.

Al Sig. Nicolo Norman,
Negt. in Narbonne.

Leghorn, 9 Sept. 1817.

DEAR SIR,

It is now two years since I sent you two bales of the finest Spanish wool, at 150 florins per hundred, and sixteen months having now elapsed since the time of payment, I intended to draw a bill on you for that sum next week; but understanding by your last, that your affairs are somewhat unsettled on account of your father's death, I shall have patience, and stay some weeks longer, that you may be in a condition to pay me the whole; however, as it is not reasonable I should risk my capital, have sent orders to Mr. Melay to put in my claim immediately, so that I might always have the preference to others. I beg you will not take this step amiss, as I do it only to secure my property; and be assured that I have no design to injure you in the least, having always respected your house. If your affairs should again be re-established upon a good footing, I shall do my-

self the honour of resuming our ancient correspondence, and send you my commissions as often as I can.

I remain, &c.

The above letter in French.

Livourne, 9 de Sept. 1817.

MONSIEUR,

Comme il y a déjà deux ans que je vous ai envoyé deux ballots de laine d'Espagne très fine au prix de 150 fl. le quintal, et le tems du payement étant déjà échu il y a 16 mois, je voulois tirer sur vous la semaine prochaine une lettre de change pour la dite somme, mais comme j'apprens par votre dernier, que vous etes quelque peu dérangé dans vos affaires par la mort de M. votre père, j'aurai patience d'attendre encore quelque semaines jusqu'à ce que vous soyez en état de me payer entièrement. Pourtant comme il n'est pas juste que je risque mon capital, j'ai donné ordre à Mr. Melay de faire notifier d'abord mon credit, afin qu'en toute cas je puisse avoir la préférence aux autres; je vous prie donc de ne pas prendre en mauvais part cette démarche que je fais pour assurer mes intérêts; et d'être persuadé que je ne le fais pas dans la vue de vous faire aucun tort, ayant toujours estimé vôtre famille. Quand vos affaires se trouveront rétablies, je me ferai

un honneur de renouveler avec vous, l'ancienne correspondance, et de vous envoyer mes commissions le plus frequemment qu'il me sera possible.

Je suis, &c.

Cadix, the 1st of Jan. 1817.

SIR,

As the pleasure of my knowing you proceeds entirely from the reputation of your house, which corresponds with many persons here, and perceiving at the same time, that the goods you deal in are proper for the South Sea, thereof desire you will do me the favour to send me a memorandum of the instructions, to commission you for such as may be fit for the Indies.

This being all that now offers, I wait the honour of your answer, and pray God preserve you many years.

I remain,

Your humble servant,

RICHARD WHITTINGHAM

To Mr. Charles Sabio,
Merchant, in London.

London, 10th October, 1817.

LADIES,

This may serve to inform you that the books will be opened at the Bank of England, on Friday se'nnight, to pay the dividends due up to this time to the parties concerned. when I shall be ready to receive whatever belongs to you both, with the respective interests thereon, by virtue of your powers given to me for that purpose; and on receipt thereof shall remit the same to you, whom God preserve many years.

Your most humble servant,

THOMAS HAINES.

To Mrs. Ann and Mary Lester,
in Lyons.

GENTLEMEN,

We have noted what you were pleased to inform us in your favour of the 6th, to accept the drafts of Messrs. Simmonds, in Bourdeaux. up to the amount of 20,000 livres, for your account. Your orders concerning the goods shall, without delay, be punctually executed directly on your arrival. We expect your further commissions, and are ardently recommending ourselves to your favour.

Yours, &c.

DUMARESQUE AND SMITH.

Paris.

MY DEAR FRIEND,

Knowing that you have connexions with Messrs. Sale and Matthews, in Hamburg, with whom I have also maintained, for several years past, no inconsiderable correspondence; and this business increasing at present more than usual, I take the liberty to inquire of you if one might credit them for 40,000 livres without risk. The friendship existing between you and me makes me hope you will answer my question with the same impartiality I am ready to do yours in like cases. I have the honour, with the warmest esteem, to be

Yours most truly,

J. LEFEVRE.

CHAP. XI.

MISCELLANEOUS QUESTIONS.

1. How long is the hand in the engraving intended to represent ?

2. How far from the point of the pen should the end of the middle finger be ?

3. By which finger should the pen be supported ?

4. Tell me the position for the right elbow ?

5. Which arm should support the weight of the body ?

6. Should not the stomach be kept from the desk ?

7. Should the motion of the pen, in writing, be produced from the fingers or the arm ?

8. Tell me the position in which the knuckles should be placed.

9. What rule should be observed in making straight strokes ?

10. Which letters may be formed from *o* ?

11. What distance should be observed between down-strokes ?

12. In what letters does the turning of *b* occur ?

13. At what part of the *o* should the joining take place for *a*, *d*, *g*, &c. ?

14. Tell me the distance to be observed when two turned strokes meet?

15. Take the pen in your hand, and place it according to the directions given.

16. Describe the particulars for holding the pen.

17. Tell me the rule to be observed in the formation of *m* in small hand?

18. Point out the difference between *m* in small hand and *m* in large hand.

19. What observations are made respecting the slope of small letters?

20. From which stroke are the principal capital letters formed?

21. Make the down-strokes of *M*, *W*, *L*, and point out the conformity between these strokes.

22. When turned strokes are made with a hair-stroke between them, as in *ir*, *in*, *un*, &c., what rule is to be observed as to the distance apart of these strokes?

23. Describe the different modes of holding the pen for flourishing.

24. Tell me the rules to be observed in making a small *r*, and a capital *R*.

25. What similitude is there between *P* and *R*?

26. What resemblance does *D* bear to *Q*?

27. Tell me the letters which may be formed from the down-stroke of *J*?

28. Has the tail of *Q* any resemblance to the lower turning of *L*?

29. What rules should be observed in making *a* in large hand?

30. Rule your slate according to the directions given for large hand, and write a line of *a* and *d*, and point out the particulars to be observed.

31. After having ruled your slate as directed in the rules, write the word *tom*, and point out the particular rules to be observed in the formation of each stroke.

32. The copy-book being properly ruled, write three lines of the word *mutton*, and point out the rules for each stroke.

33. Write the word *cane* in your copy-book, on the proper lines for large hand: explain first the rules for the formation of *c*.

34. In your explanation and delineation of *c* be very exact.

35. Take notice of the place and distance for joining *c* and *a*; and do not omit the particulars belonging to *a*.

36. Take notice of the junction of *a* and *n*.

37. Do not omit the particulars respecting *e* as to the back and eye.

38. Write in your copy-book, in large hand, the word *voice*; and in your description of the letters do not neglect the conformity between *v* and certain other letters which resemble it.

39. Rule your book as before directed for large hand, and write four lines of the word *renounce*.

40. Take notice of every stroke and turning in the above word, and mark the peculiarities of each letter.

41. Which letters may be considered as anomalous, or irregular, not falling within any of the general rules?

42. In writing the word *cheat*, what rules are worthy of remark?

43. Point out the necessary observations to be made in writing the word *circumstances*.

44. Be very exact in your description of the letter *s*.

45. What rule is to be observed in making *x*?

46. Write the word *context*, and mark with a pencil the proper place for joining each letter with the next.

47. Write the words *texture* and *Xerxes*, according to the rules given.

48. What parts of *C*, *H*, *G*, and *X*, are alike?

49. What rules should be observed in making a capital *E*?

50. Write the word *application*, and notice the particular strokes and turns.

51. Tell me the proper height of *i* above the line, and point out the place where *t* should be crossed.

52. From what rule do you form *X*?

53. Write all those capital letters in which the composition of *J* enters.

54. Tell me what parts of *D* require particular attention.

55. Write in small hand, the word *application*, and point out the difference between the same word written in large hand.

56. How far should the pen be held from the point in writing running hand?

57. What rules are to be observed to enable you to write straight, without the assistance of lines?

58. In writing the word *penmanship*, in large hand, tell me every rule that should be observed.

59. In writing the figures 1, 4, 5, 7, what rules must be observed?

60. In writing a letter what rules should be observed?—*See Preface.*

61. Is it not proper to begin your letter at some distance from the top?

62. With what words should a letter generally be finished?

63. Where should the date and place be put?

64. Is it not more respectful to seal a letter than to put a wafer?

65. Is it not a mark of disrespect to abbreviate your words when writing to superiors?

66. Repeat Lord Chesterfield's rule for writing a letter.

67. By what means may any person acquire the habit of writing agreeable letters?

68. What letters are looked upon as the best models for imitation?

69. In what terms should letters of business be written?

70. Wherein consists the chief art of writing letters in general?

71. What modes of address should be attended to when writing to superiors?

72. What should be attended to when we address our equals?

73. What should be observed when writing to our inferiors?

74. By what lines do persons mark words which are intended to have a peculiar stress.

75. Should words be intended to be written in capitals, how should they be underlined?

76. After what manner should be inserted words or sentences which have been omitted?

77. When quotations are to be used, in what manner are they to be placed?

78. When should a postscript be affixed, or subscribed to a letter?

79. When may a *nota bene*, (N.B.) be inserted?

80. When may an asterisk (*) be used, and a note placed either at the bottom or on the margin of a letter?

81. Write the form of a receipt.

82. Shew me the place for writing the date, the name, the sum.

83. Who should pay for the stamp, the receiver, or the payer of money ?

84. What price should be the stamp for a receipt of ten pounds ?

85. Write out the form of a *bill of exchange*, payable in three months after date, for sixty-five pounds.

86. In what manner should mercantile letters be written ?

87. Shew me the proper form of commencing a letter to your superior.

88. Write a receipt for 25*l.* 10*s.* 6*d.* for goods delivered : date it to-morrow.

89. Write a letter to your brother, and point out to him the proper rules for holding the pen.

90. Direct your brother, in a friendly letter, the proper manner of sitting to write.

91. Shew your little sister the first five lessons in writing : point out all the particular observations in a letter.

92. Write down all the rules necessary for the formation of the first four letters in the alphabet in text hand.

93. Write the word *notwithstanding*, and mark every letter which requires any particular observation.

94. If a person were to request you to lend

him 50*l.* for six months, shew me a proper memorandum for it.

95. I have this day purchased goods to the value of 85*l.* for which I am to be allowed 5*l.* per cent. and a bill at two months: draw out the bill, and deduct the discount.

96. Mr. Tomlinson has purchased a hogshead of strong ale, and a puncheon of rum; for the ale he is to pay 1*s.* 2*d.* per gallon, and the rum will be charged eight times the price of the ale. Write out a bill, date it at your own place this day, and make yourself the seller.

97. Write Mr. Tomlinson a letter, expressing your hopes that your liquor will meet his approbation: request his future favours, and beg a remittance as soon as convenient.

98. Return answer from Mr. Tomlinson, expressive of his satisfaction, and a further order for any articles you please, and enclose a draft for three months for the amount.

99. Write to your correspondent, requesting him to give you an account of the markets; mention to him the particular articles you may be in want of, and beg him to procure them for you at the most reasonable rate, and longest credit.

100. Enter in your ledger Mr. Tomlinson's account, and shew me the proper form.

101. On which side of your ledger should all sums owing to you be written?

102. On which side of your *cash-book* should all the monies you receive be entered ?

103. On which side of your *stock-book* should all the goods which you buy be entered ?

104. In your *profit and loss* account, on which side should all your losses be entered ?

105. Which is the debtor side of an account ?

106. When you sell articles on credit, how should they be entered in your ledger ?

107. How should the goods disposed of be entered in your *stock-book* ?

108. How should the cash received for the goods be entered in your *ledger* and *stock-book* ?

109. Suppose you purchase of Mr. Perry five tons 700 weight of the best Farnham hops, at 17*l.* 10*s.* 6*d.* per hundred, and give a draft at four months for the amount, shew me the mode in which you will enter the account in your *day-book*, *ledger*, and *stock-book*.

110. Draw the bill, and enter it in your *cash-book* and *ledger*.

111. Write out an invoice for the hops.

112. Write out a receipt for the part of a bill, suppose 15*l.* out of a bill of 40*l.*

113. Suppose you receive 20*l.* for your master, how would you write the receipt ?

114. Tell me the proper form of a receipt in a partnership account.

115. Write out a receipt for half a year's rent, due at Midsummer last past.

116. Suppose you have an annuity of 200*l.*, payable half yearly, tell me the form of a receipt which would be required of you.

117. Legal interest being at 5*l.* per cent. per annum, or 1*d.* per pound per month, tell me what interest I shall receive for 344*l.* for four months.

118. Discount a draft of 47*l.* which has five months to run.

119. Discount the three following drafts, and tell me the change: 96*l.* for two months, 87*l.* for seven months, and 100*l.* for six weeks.

120. What is meant by a power of attorney?

121. How many days' grace are allowed on bills drawn in England?

122. What is meant by striking a docket?

123. What do you understand by the word *bankrupt*?

124. Who are the assignees? and what is their office?

125. Tell me the office of a land-waiter.

126. What do you understand by Custom-House duties?

127. Tell me the meaning of the words *gross*, *tare*, *trett*, *suttle*, *cloff*, *nett*.

128. What is the general allowance for *trett* and *cloff*, and on what account are they allowed?

129. Bought of Mr. Watkins, 171 yards of $\frac{7}{8}$ muslin, at 5*s.* 7 $\frac{1}{4}$ *d.* per yard; 156 $\frac{0}{8}$ yards of ell wide dimity, at 3*s.* 6 $\frac{1}{4}$ *d.* per yard; three

pieces of French cambric, each piece $33\frac{1}{4}$ yards, at 17s. $6\frac{3}{4}d.$ per yard: write out the bill.

130. Draw a draft, and deduct $7\frac{1}{2}l.$ per cent. for payment within four months, for which time let the draft be drawn.

131. Write out the form of a draft, payable at sight for 75*l.*

132. Give me the proper form of a bill of exchange, payable after death for 80*l.*

133. Tell me the form of a bill, payable at two months after date.

134. Write a letter to Mr. Southgate, enclose his account, make out an account for various goods delivered, to the amount of 14*l.* 7s. 10*d.* beg he will favour you with a remittance.

135. Return a polite answer, stating your inability to send him cash at the time he mentions, but give him a promise of part in the course of the week.

136. Enclose, in a letter (expressing your pleasure at having it in your power to send Mr. Southgate the amount of his bill) a draft at six weeks for the amount of the above bill.

137. Write to several persons, requesting the honour of their countenance and protection, as you have just begun business.

138. Write out the form of a notice from a landlord to a tenant, to quit a house and premises.

139. What is the form of a notice from a landlord to a tenant to quit his apartments?

140. What notice is necessary to be given by a tenant to his landlord, previous to quitting apartments?

141. When a notice is given by a landlord to his tenant, either to quit house and premises, or raise the rent, how should it be worded?

142. What notice is required for a tenant who takes his house by the year?

143. What notice does a weekly tenant require?

144. Explain the principal characters and marks used in commerce?

145. Which are the quarterly days?

146. Repeat the rules for journalizing.

147. What rule have you for entering articles in your *stock-book*?

148. What rule have you for entering cash in your *cash-book*?

149. If you sell any article, for instance, five cwt. of hops to Mr. Thomas Smithson, at 16*l.* 4*s.* 6*d.* per cwt. how should you enter the article under his name in the ledger?

150. How should the above article be entered in the *stock-book*?

151. Should cash be paid for the above hops, how should cash be entered in the *ledger* and *cash-book*?

152. What do you understand from book-keeping?

153. Give me a description of the *journal*.

154. What accounts are entered in the *ledger*?
155. For what purposes is the *waste-book* used?
156. What is the *invoice-book*?
157. Explain an *account current book*?
158. For what purpose is a *warehouse-book* used?
159. Tell me the intention of a *bill-book*.
160. Does not a *letter-book* contain copies of all letters sent on business?
161. What is meant by an *affidavit*?
162. Write out the form of an agreement, and explain the intention of agreements.
163. What do you understand by *arbitration*?
164. What is an *arrest*? Who is an *assignee*?
165. Explain an *attachment*. Tell me the meaning of a *bail*.
166. What is the meaning of the word *banco*?
167. How is the acceptance of a bill effected?
168. What is a *bond*? Shew me the form of a bond for payment of money.
169. What is the meaning of a *post-obit bond*?
170. What are *exchange brokers*?
171. What is a *careat*?
172. What is meant by *charter-party*?
173. Explain a *consignment*.
174. What is meant by *exchequer bills*?
175. What is meant by *execution*?
176. What is a *bill of lading*?

CHAP. XII.

AN EXPLANATION OF TERMS, &c., USED IN
BUSINESS IN GENERAL, &c.

1. *Affidavit* signifies an oath in writing, sworn before a person who is authorized to administer the same.

2. *Agreements* are the consent of two persons or parties, the one in parting with, and the other in receiving, some property, benefit, &c., or to perform something.

3. *Arbitration* is the referring a cause, or dispute, to one or more persons, by whose decision both parties are bound to acquiesce.

4. *Arrears* is the term for money unpaid at the due time.

5. *Arrest* is the apprehending of a person, in execution of the command of some court or officer of justice.

6. *Assignee*, a person appointed by another to do any act, transact some business, or enjoy the benefit of a particular commodity.

7. *Attach* signifies to take, or apprehend, by command of a writ, or precept.

8. *Bail*, in law, the releasing a person who is arrested or imprisoned, upon an action, upon securities being received for his appearance at a time and place assigned.

9. *Banco*, a word commonly used to describe the bank of Venice.

10. *Bill of Exchange*, a written order for the payment of a certain sum of money. The person making or drawing the bill is called the *Drawer*, the person to whom it is addressed the *Drawee*, the person who undertakes to pay the bill the *Acceptor*. A verbal acceptance is equally binding.

11. *Bill of Parcels*, an account rendered by the seller to the buyer, containing an account of the goods bought.

12. *Bill of Sale*, a contract under seal, whereby a buyer conveys his right to the goods to the seller.

13. *Bond*, a deed, or obligation, by which a person, his heirs, &c. are bound to perform certain conditions, as the payment of money, &c.

14. *Book-keeping*, the art of keeping accounts with proper order, under the heads of *Debtor* and *Creditor*.

The *Day-book* contains an account of every transaction in business, as buying, selling, &c.

The *Journal* contains an account of every transaction in trade, disposed under the proper heads of *Debtor* or *Creditor*, arranged from the *Day-book*, preparatory to their insertion in the *Ledger*

The *Bill-book* contains an account of all

bills, drafts, promissory notes, &c., with the names of the persons who drew them, date, place, time when due, sum, &c.

Account-Current-book contains copies of bills, or accounts sent to correspondents, where a running account, &c. exists.

Cash-book contains an account of all monies *received*, entered on the DEBTORS' side, and all monies *paid*, entered on the CREDITORS' side.

Invoice-book contains an account of all the invoices given or received.

Letter-Book contains copies of all letters relative to business, which may have been sent or received.

The *Warehouse-book* contains an account of all goods deposited in the warehouse.

Stock-book contains an account of all the merchandise bought or sold. Every article which is bought is entered on the *Debtor* side, and all articles sold are entered on the *Creditor* side.

15. *Bullion*, gold or silver before it is coined.

16. *Bye law*, a private law, made by certain societies, independent of their general laws.

17. *Caveat*, a caution entered at the spiritual court, to prevent dispensations, &c., being granted without the knowledge of the person who enters it.

18. *Charter-party*, a contract made by the

owner of a ship, containing the conditions under which the ship is freighted.

19. *Check*, a draft on a banker, ordering payment of money.

20. *Cocket*, a custom-house warrant, given on the entry of goods, to shew that they have paid duty.

21. *Consignment*, the sending or delivering goods, &c., to another person.

22. *Credit side* of an account, the *Right side*,

23. *Conveyance*, a deed which passes land from one person to another.

24. *Days of grace*, a number of days allowed for the payment of bills after their term is expired. This varies in different places; in England three days are allowed.

25. *Debenture*, a certificate given at the Custom-House, to entitle the trader to a bounty or drawback on the exportation of merchandise.

26. *Debit side* of an account, the left side.

27. *Discount*, an allowance made for prompt payment.

28. *Dividend*, a share in any concern or profit.

29. *Distress*, is a remedy given to a landlord to seize goods on the premises, and to sell them within a certain period, to reimburse himself for rent in arrear.

30. *Docket*, a short memorandum or summary affixed to larger papers.

31. *Striking the Docket* is when a creditor

gives bond to the Lord Chancellor, proving his debtor to be a bankrupt.

32. *Draft*, a bill, or check, by which one person draws for money on another: also, an allowance deducted from the original weight of goods.

33. *Drawback*, an allowance of premium for the exportation of goods.

34. *Endorsement*, writing a person's name on the back of a bill, in order to transfer it to another, or to serve as an acquittance.

35. *Errors excepted*, are words written at the bottom of an account, to claim allowance for omissions or overcharges.

36. *Exchequer*, the Court of, a court intended chiefly to regulate the revenues of the crown, and to receive the king's debts and duties.

37. *Exchequer Bills*, bills issued by parliament, payable with interest out of taxes or supplies.

38. *Execution*, a writ issued, by which actual possession of the thing required is obtained by judgment of law.

39. *Executor*, a person appointed to carry into execution the will of the testator, (by whom he is chosen,) after his decease.

40. *Freight*, the cargo of a ship; also money paid for its carriage.

41. *Gross weight*, the whole weight of any article, without any deduction for box, &c.

42. *Importation*, the act of bringing goods into the country from foreign parts.

43. *Instalments*, payments of certain sums of money in certain proportions, and at stipulated times.

44. *Lading, Bill of*, an instrument, signed by the master of a ship, acknowledging the receipt of a merchant's goods, and obliging himself to deliver them up in good condition.

45. *Land-waiter, or Searcher*, an officer appointed to examine goods, upon their being landed at the Custom-House.

46. *Lease*, a conveyance of lands, &c. in consideration of rent or other recompence.

47. *Letter of Advice*, a letter giving notice of any transaction.

48. *Letter of Attorney, or Power of Attorney*, a writing which empowers one person to act for another.

49. *Letter of Credit*, a letter by which one person may receive money, &c., on the credit of another.

50. *Liquidation*, the concluding or winding up of a business as the paying or receiving all debts, &c.

51. *Liverymen of London*, a number of men, selected from the freemen of each company, from among whom the common-council, sheriff, and other officers are chosen.

52. *Manifest*, a list of a ship's cargo, together

with the various particulars, as the marks, owners, &c.

53. *Maximum*, the highest price of any article.

54. *Minimum*, the lowest price of any article.

55. *Neat or Net weight*, the weight of any commodity, without box, bag, package, &c.

56. *Noting* the act of a notary, when a bill is not duly honoured or paid, by declaring in writing of its dishonour.

57. *Permit*, a license, or warrant, for passing or selling goods which have paid duty.

58. *Protest*, a paper made out by a notary public, declaring a bill to have been refused

59. *Proximo*, the next month.

60. *Receipt*, a written acknowledgment of having received a sum of money.

61. *Tally*, a cleft piece of wood, which corresponds with another, to score accounts upon.

62. *Tare*, an allowance for the weight of package.

63. *Trett*, an allowance for waste.

64. *Tender*, an offer to pay money.

65. *Tonnage*, certain duties to be paid on certain goods.

66. *Ullage*, the deficiency of a cask's being full.

67. *Usance*, a certain period after date:

68. *Usury*, the charge of interest above five per cent. per annum.

69. *Underwriter*, a person who ensures ships, cargoes, or other goods.

FINIS.

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