



DAY BOOK
AND
JOURNAL.

Newburyport January 1st 1840

Commenced this day the Grocery business with the following Capital, viz:-

Cash on hand \$150.00

Notes in my favor against the following

Persons, viz:-

R. S. Howard	\$250.00	
James Caldwell	45.00	
Daniel Bartlett	51.00	
Benjamin Greenleaf	<u>25.00</u>	381.00

The following persons owe me an

Book Account, viz:-

Daniel W. Bayley	\$13.75	
Amos Tappan	12.13	
Daniel Lakeman	16.25	
William Akerman	<u>11.10</u>	<u>39.23</u> 584 23

January 1

I owe as follows, viz:-

On my Note to Sundry persons, as follows:-

Samuel Williams	\$360.40	
Lucius Stone	62.30	
Charles H. Murdock	<u>16.16</u>	438.86

On Book Accounts to Sundry persons, viz:-

Albert Dodge	\$3.14	
J. D. A. Williams	5.40	
Andrew Nelson	<u>11.16</u>	<u>19.70</u> 458 56

Paid James Hesse Cash for painting my Store 20.00

Also paid J. Bradbury for a Store & fixings 12.00 32.00

2 Bought of Washington Adams as follows:-

10 lbs Flour @ \$6.00	\$60.00	
75 lbs Coffee @ 11 ^c	82.50	
600 lbs Codfish @ 4 ^c	24.00	
100 lbs Butter @ 19 ^c	19.00	
320 lbs H. B. Sugar @ 7 ^c	<u>22.40</u>	207 90

For which amount gave my Note bearing interest from date payable in 30 days

207 90

Dr

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1	Cash	150 00
2	Bills Receivable	381 00
4	Daniel W. Bayley	13 75
4	Amos Tappan	12 13
4	Daniel Lakeman	16 25
5	William Akerman	11 10

1 Stock 584 23

1 Stock 458 56

2	Bills Payable	438 86
3	Albert Dodge	3 14
3	J. D. A. Williams	5 40
3	Andrew Nelson	11 16

2 Expense Account 32 00 1 Cash 32 00

3	Flour	60 00
6	Coffee	82 50
7	Codfish	24 00
6	Butter	19 00
7	H. B. Sugar	22 40

2 Bills Payable 207 90

Newburyport 1840

Dr

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January 3	Sold to Stephen A. Caldwell for cash 18 lbs. Butter @ 25 ^c \$3.25 10 " Coffee @ 14 ^c 1.40 1 lb. Flour @ 7.00 7.00	11 65 ^c	1	Cash	11 65 ^c	6 6 8	Butter Coffee Flour	3 25 1 40 7 00
"	Sold to Albert Dodge to balance account 12 lbs. 9oz. Butter @ 25 ^c	3 14	5	Albert Dodge	3 14	6	Butter	3 14
"	Bought of Samuel Hale & Co on credit, 1364 lbs red ash coal @ \$7.00 per ton \$4.77 450 1/4 " Cod Fish @ 14 ^c 57.60	62 37	8	Expense Account Cod Fish	4 77 57 60	2 3	Samuel Hale & Co	62 37
"	Sold for cash 16 lbs. Butter @ 25 ^c	4 00	1	Cash	4 00	6	Butter	4 00
"	Sold to J. D. A. Williams on credit as follows: 20 lbs. Butter @ 25 ^c \$5.00 2 lbs Flour @ \$7. 14.00 18 lbs Coffee @ 14 ^c 2.52 200 " Cod Fish @ 6 ^c 12.00 40 " H. P. Sugar @ 9 ^c 3.60	37 12	3	J. D. A. Williams	57 12	6 8 6 7 7	Butter Flour Coffee Cod Fish H. P. Sugar	8 00 14 00 2 52 12 00 3 60
"	Bought of James Sanborn for cash 14 bushels White Beans @ \$2.	28 00	7	White Beans	28 00	1	Cash	28 00
"	Sold to John Dean on his note payable in 30 days, 18 lbs. Butter @ 25 ^c \$4.50 16 " Coffee @ 14 ^c 2.24 100 " Sugar @ 9 ^c 9.00 100 " Cod Fish @ 5 ^c 50.00	65 74	2	Bills Receivable	65 74	6 6 7 7	Butter Coffee H. P. Sugar Cod Fish	4 50 2 24 9 00 50 00
"	Sold to James Caldwell on credit as follows: 20 lbs. 7oz. Butter @ 24 ^c \$4.91 100 " Coffee @ 13 ^c 13.00 100 " Cod Fish @ 5 1/2 ^c 5.50	23 41	3	James Caldwell	23 41	6 6 7	Butter Coffee Cod Fish	4 91 13 00 5 50
"	Bought of Timothy Dexter on credit, 450 lbs Butter @ 18 ^c \$81.00 300 bush. Cadiz Salt @ 54 ^c 162.00	243 00	5	Butter Cadiz Salt	81 00 162 00	6 5	Timothy Dexter	243 00

Newburyport 1840

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January 8	Sold to S. D. A. Williams on account 80 lbs of Butter @ 23 ^c 30 bush. Cadiz Salt @ 60 ^c 200 lbs. Cod Fish @ 5 ^c	\$15.40 18.00 <u>11.00</u>	47 40	3	S. D. A. Williams	47 40	6 8 7	Butter Cadiz Salt Cod Fish	18 40 18 00 11 00
"	Received of D. S. Howard, Cash in payment of his Note dated July 5 th 1839 Note Interest for 6 months	\$250.00 <u>7.50</u>	257 50	1	Cash	257 50	2 4	Bills Receivable Interest	250 00 7 50
"	6 Paid Samuel Hale & Co in Cash the amount of their Bill in Coal & Fish		62 37	2	Samuel Hale & Co	62 37	1	Cash	62 37
"	" Sold James Caldwell on credit as follows:- 75 lbs Butter @ 23 ^c 100 bush. Cadiz Salt @ 59 ^c 100 lbs. Coffee @ 13	\$17.25 59.00 <u>13.00</u>	89 25	3	James Caldwell	89 25	6 8 6	Butter Cadiz Salt Coffee	17 25 59 00 13 00
"	" Paid Lucius Dame in Cash the amount of my Note in his favor dated Jan. 6. 1839. Note Interest for 12 months	\$62.30 <u>3.74</u>	66 04	2 4	Bills Payable Interest	62 30 3 74	1	Cash	66 04
"	" Received of Daniel W. Bayley Cash in payment of the balance of account		13 75	1	Cash	13 75	4	Daniel W. Bayley	13 75
"	" Paid Andrew Nelson in Cash the amount due him on Book account		11 16	3	Andrew Nelson	11 16	1	Cash	11 16
"	8 Sold James Caldwell on account as follows:- 70 lbs Butter @ 22 ^c 100 bush. Cadiz Salt @ 59 ^c 40 lbs Coffee @ 13 ^c	\$15.40 59.00 <u>5.20</u>	79 60	3	James Caldwell	79 60	6 8 6	Butter Cadiz Salt Coffee	15 40 59 00 5 20
"	" Sold to S. D. A. Williams on his Note bearing interest from date as follows:- 70 bu. Cadiz Salt @ 59 ^c 100 lbs Coffee @ 13 ^c 300 " Cod Fish @ 5 ^c	\$41.30 13.00 <u>15.00</u>	69 30	2	Bills Receivable	69 30	8 6 7	Cadiz Salt Coffee Cod Fish	41 30 13 00 15 00

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January 9	Received in cash the amount of Daniel Bartlett's Note dated Jan 9 th 1839 and now due. Note \$31.00 Interest for 6 months 1.09	32 09	1	Cash	32 09	2	Bills Receivable	31 00
						4	Interest	1 09
"	Received in cash the amount of James Caldwell's Note dated July 9 th 1839. Note \$45.00 Interest for 6 months 1.35	46 35	1	Cash	46 35	2	Bills Receivable	45 00
						4	Interest	1 35
"	Paid in cash the amount of my note in favor of Charles Murdoch dated August 5 th 1839. Note \$366.16 Interest for 6 months 6 days .42	366 58	2	Bills Payable	16 16	1	Cash	16 58
			4	Interest	.42			
"	Received of Daniel Lakeman cash in payment of the balance of account	16 25	1	Cash	16 25	4	Daniel Lakeman	16 25
"	Received of Benjamin Greenleaf cash in payment of his Note dated Sept 9 th 1839. Note \$25.00 Interest for 2 months .50	25 50	1	Cash	25 50	2	Bills Receivable	25 00
						4	Interest	.50
"	Received of Amos Tappan cash in payment of the balance of account \$12.13 Also of William Akerman do do do do 11.10	23 23	1	Cash	23 23	4	Amos Tappan	12 13
						8	William Akerman	11 10
" 10	Paid in cash the amount of my Note in favor of Samuel Williams dated Nov 10 th 1839. Note \$360.40 Interest for 2 months 3.60	364 00	2	Bills Payable	360 40			
			4	Interest	3 60	1	Cash	364 00
"	Sold for cash to John Dear as follows:- 100 lbs Cod Fish @ 5 ^c \$5.00 100 lbs Coffee @ 12 ^c 12.50 2 bbls Flour @ \$6 12.00 125 lbs Butter @ 22 ^c 27.50 80 lbs H. P. Sugar @ 9 ^c 7.20 2 bu. White Beans @ 175 3.50	67 70	1	Cash	67 70	7	Cod Fish	5 00
						6	Coffee	12 50
						8	Flour	12 00
						6	Butter	27 50
						7	H. P. Sugar	7 20
						7	White Beans	3 50

Newburyport 1840.

Dr

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January 11	Sold to Daniel Sakeman on account:-					
	40 lbs Cod Fish @ 5 ^c	\$ 2.00				7 Cod Fish 2 00
	66 " Coffee @ 13 ^c	8.58				6 Coffee 8 58
	2 Wls Flour @ \$5.75	11.50		4 Daniel Sakeman	50 46	8 Flour 11 50
	50 lbs Butter @ 25 ^c	12.50				6 Butter 12 50
	50 lbs H. B. Sugar @ 9 ^c	4.50				7 H. B. Sugar 4 50
	7 bu White Beans @ 162 ^c	11.38	50 46			7 White Beans 11 38
"	Received Cash of J. Q. A. Williams in payment of his Note dated 8 th inst.					
	Note	\$69.30		1 Cash	69 33	2 Bills Receivable 69 30
	Interest for 3 days added	.03	69 33			4 Interest .03
"	13 Sold Daniel W. Bayley on account as follows:-					
	50 lbs Cod Fish @ 5 ^c	\$2.50				7 Cod Fish 2 50
	3 Wls Flour @ \$5	15.00				8 Flour 15 00
	50 lbs Butter @ 23 ^c	11.50		4 Daniel W. Bayley	41 00	6 Butter 11 50
	50 " H. B. Sugar @ 9 ^c	4.50				7 H. B. Sugar 4 50
	5 bu White Beans @ 150	7.50	41 00			7 White Beans 7 50
"	15 Received Cash of James Caldwell on account		55 30	1 Cash	55 30	3 James Caldwell 55 30
"	Sold for Cash to James Munroe as follows:-					
	50 lbs Cod Fish @ 5 ^c	\$2.50				7 Cod Fish 2 50
	200 " Coffee @ 12 ^{1/2} ^c	25.00	27 50	1 Cash	27 50	6 Coffee 25 00
"	Paid Abel H. Coffin Cash in full for his services as Clerk	\$30.00		2 Expense Account	45 00	1 Cash 45 00
	Also made him a present of a new Tom Jerry	15.00	45 00			
"	Paid for Store rent in Cash	\$20.00				
	" Advertising " "	3.00		2 Expense Account	32 00	1 Cash 32 00
	" 9 weeks boards	9.00	32 00			
"	Sold at Auction for Cash sundry Casks & fixtures	\$13.00				
	Also, 1 Store & remnant Coal	15.00	28 00	1 Cash	28 00	8 Profit & Loss 28 00

Newburyport 1840.

Jan. 15 Closed this day the Grocery Business and by balancing and by
 balancing the Ledger finds the net amount of my property
 to be \$93.38
 Having made a net loss of 2.29 95 67

Dr

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1	Stock	95 67		
			5	Balance 93 38
			8	Profit & Loss 2 29

Newburyport 1840.

Jan 16 Opened this day a Store to be called the "Newburyport Variety Store" with the following Capital as derived from my last Set of Books, viz:

Cash on hand	\$171.00		
Note against John Dean dated Jan 4, 1840 payable in 30 days	65.74		
The following persons owe me on account,			
Daniel W. Bayley	\$41.00		
Daniel Lakeman	50.46		
J. D. A. Williams	79.12		
James Caldwell	<u>136.96</u>	<u>207.54</u>	\$44 28

" " I owe as follows, viz:

On my Note in favor of Washington Adams dated 2 ^d inst. payable in 30 days	\$207.90		
To Timothy Dexter on account	<u>243.00</u>	<u>450.90</u>	

" 17 Paid Cash for repairs & painting my Store in Broadway 16 00

" " Bought in Boston of J. Ashton on my Note @ 30 days, sundry articles of fancy Goods (see Invoice) amounting to 950 00

" 18 Paid Cash for the amount of my expenses to Boston \$7.00
Also Cash in payment for transporting Goods bought yesterday 3.00 10 00

" " Bought fuel for Store for which I paid Cash 7 00

" Sold to Sundry persons for Cash, fancy Goods amounting to 11 14

" " Paid Cash in advance one month's board at Mrs. Liverston's 12 00

" " Sold to D. W. Bayley on credit, children's toys to the amount of 9 50

" " Purchased at Muttons & shop, Sausages for which paid Cash 8 00

" 19 Sold to Daniel Lakeman on his Note fancy Goods amounting to 27 50

Dr

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Cr

10	Cash	171 00		
11	Bills Receivable	65 74		
13	Daniel W. Bayley	41 00		
14	Daniel Lakeman	50 46	10	Stock 544 28
14	J. D. A. Williams	79 12		
14	James Caldwell	136 96		

10	Stock	450 90	11	Bills Payable 207 90
			14	Timothy Dexter 243 00

11	Expense Account	16 00	10	Cash 16 00
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12	Merchandise	350 00	11	Bills Payable 350 00
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11	Expense Account	10 00	10	Cash 10 00
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11	Expense Account	7 00	10	Cash 7 00
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10	Cash	11 14	12	Merchandise 11 14
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11	Expense Account	12 00	10	Cash 12 00
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13	D. W. Bayley	9 50	12	Merchandise 9 50
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11	Expense Account	8 00	10	Cash 8 00
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11	Bills Receivable	27 50	12	Merchandise 27 50
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Newburyport 1840

Dr

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Jan 19	Bought of Washington Adams for Shop use 2 gals Sperm Oil @ \$1.20°	\$2.40	
	1 corn Broom @ 35c	.35	
	1 hearth Brush @ 40c	.40	3 13
	Paid for the above in sundry articles of fancy Goods		3 13
20	Bought of James Spring, Dedlar, 9 cards of Pen Knives @ \$27.00		
	6 cards of Scissors @ \$1.50	9.00	36 00
	Paid for the above in sundry articles of fancy Goods to the amount of	\$30.00	
	Cash for the balance	6.00	36 00
"	Sold for Cash to a country Trader fancy Goods to the amount of	\$65.00	
	2 cards of Pen Knives @ \$7.	14.00	
	1 cards of Scissors @ \$3.	3.00	82 00
22	Sold J. Q. A. Williams fancy Goods amounting to	\$75.00	
	3 cards of Pen Knives @ \$6.	18.00	93 00
	Received of him in payment 10 boxes of Raisins @ \$1.75	17.50	
	900 lbs of Dates @ \$0.10c	90.00	
	Cash for the balance	45.50	93 00
"	Sold Samuel Walton on account as follows:-		
	3 boxes Raisins @ \$2.	\$6.00	
	100 lbs Dates @ 12c	12.50	
	1 cards Scissors @ \$3.	3.00	21 50
23	Received of Samuel Walton Cash of his Bill of yesterday, allowing him 2 per cent, discount for prompt payment		
	Cash	\$21.07	
	Discount	.43	21 50
"	Sold J. Q. A. Williams on credit:-		
	Fancy Goods amounting to	65.00	
	3 cards Pen Knives @ \$5.00	15.00	
	9 Scissors @ \$3.	9.00	49 00

11	Expense Account	3 13	12	Merchandise	3 13
12	Cutlery	36 00	12	Merchandise	30 00
			10	Cash	6 00
10	Cash	82 00	12	Merchandise	65 00
			12	Cutlery	17 00
18	Fruit	47 50	12	Merchandise	75 00
			12	Cutlery	18 00
10	Cash	45 50			
14	Samuel Walton	21 50	13	Fruit	18 50
			12	Cutlery	3 00
13	Cash	21 07			
13	Interest	.43	14	Samuel Walton	21 50
14	J. Q. A. Williams	49 00	12	Merchandise	65 00
			12	Cutlery	24 00

Newburyport 1840

Dr

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Cr

Jan 23	Received of James Caldwell Cash in payment of the Balance of Account		136 96	
27	Brought in Boston for Cash Fancy Goods as per Invoice amounting to		224 00	
28	Paid in Cash the amount of my expenses to Boston \$6.00 Also amount of Transportation of Fancy Goods 3.00		9 00	
30	Sold to George W. Lawrence Country Trader Fancy Goods amounting to \$120.00 1 card of Pen Knives 4.00 1 " " Scissors 3.00		127 00	
	Received in payment as follows: 40 bush Corn @ 75¢ \$30.00 30 " Wheat @ \$1.00 30.00 500 lbs Butter @ 17¢ 51.00 Cash for the Balance 16.00		127 00	
February 4	Received of John Dean Cash in payment of his Note dated 4 th Jan Note \$65.74 Interest for 30 days .39		66 07	
5	Paid in Cash the amount of my Note in favor of Washington Adams dated Jan 2 ^d 1839 Note 207.90 Interest for 33 days 1.14		209 04	
	Sold Timothy Dexter on account Fancy Goods amounting to \$13.00 20 bush Corn @ 87¢ 17.50 11 " Wheat @ \$1.25 13.75		44 25	
6	Sold Jonas White, Pedlar:- Fancy Goods amounting to 39 00 Received in payment as follows:- 3 dozen Razors @ 37¢ \$11.50 6 card Pen Knives @ \$3 18.00 3 cards Scissors @ \$1.50 4.50 6 Carving Knives @ 50¢ 3.00		39 00	

10	Cash	136 96	14	James Caldwell	136 96
12	Merchandise	224 00	10	Cash	224 00
11	Expense Account	9 00	10	Cash	9 00
13	Country Produce	111 00	12	Merchandise	120 00
10	Cash	16 00	12	Cutlery	7 00
10	Cash	66 07	11	Bills Receivable	65 74
			13	Interest	38
11	Bills Payable	207 90			
13	Interest	1 14	10	Cash	209 04
14	Timothy Dexter	44 25	12	Merchandise	13 00
			13	Country Produce	31 25
12	Cutlery	39 00	12	Merchandise	39 00

Newburyport 1840

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Feb 10	Paid Timothy Dexter cash on account for which took his receipt amounting to	46 00	14	Timothy Dexter	46 00	10	Cash	46 00
"	Sold James Caldwell on credit:- Fancy Goods amounting to \$36.00 1 Dozen Razors @ 50¢ 6.00 1 Carving Knife @ \$1. 1.00	43 00	14	James Caldwell	43 00	12	Merchandise	36 00
"	Received Cash of D. W. Bailey in payment of the balance of account	80 50	10	Cash	80 50	13	Daniel W. Bailey	80 50
"	Sold Daniel Lakeman on credit:- 20 bushels of Corn @ 87½¢ \$17.50 19 " " Wheat @ 1.25 23.75	41 25	14	Daniel Lakeman	41 25	13	Country Produce	41 25
"	Sold for cash to sundry persons Fancy Goods amounting to	13 50	10	Cash	13 50	12	Merchandise	13 50
"	Sold for cash to Daniel W. Bailey as follows:- 150 lbs. Butter @ 20¢ \$30.00 1 dozen Razors @ 50¢ 6.00 3 Carving Knives @ \$1.00 3.00	39 00	10	Cash	39 00	13	Country Produce	30 00
"	Sold for cash to James Caldwell Fancy Goods amounting to	120 00	10	Cash	120 00	12	Merchandise	120 00
"	Sold James White for cash the remaining 150 lbs of Butter @ 20¢	30 00	10	Cash	30 00	13	Country Produce	30 00
"	Paid Timothy Dexter the amount due him on account	152 75	14	Timothy Dexter	152 75	10	Cash	152 75
"	Received of J. D. A. Williams Cash in payment to balance of A/c	168 72	10	Cash	168 72	14	J. D. A. Williams	168 72
"	Received of Daniel Lakeman Cash in payment to balance of account	91 71	10	Cash	91 71	14	Daniel Lakeman	91 71
"	Paid cash for my ^{Bill} favor of S. Ashton of Boston dated 17th ult. Note \$350.00 Interest added for 30 days 1.75	351 75	11	Bills Payable	350 00	10	Cash	351 75
"	Sold for cash to Albert Thompson Fancy Goods amounting to	36 50	10	Cash	36 50	12	Merchandise	36 50

Newburyport 1840

Dr

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Cr

Feb 20	Sold to Daniel Perry the remaining lot of Parney Goods amounting to \$78.50 100 lbs of Dates @ 12 $\frac{1}{2}$ ¢ <u>12.50</u>	90 80							
	Received in payment his Note payable in 60 days endorsed by Amos Tappan	90 80	11	Bills Receivable	90 80	13	Merchandise	78 50	
							Fruit	12 50	
"	Sold to James Caldwell on his Note payable in 60 days, the remainder of my stock at cost as follows:- 7 boxes Raisins @ \$1.75 \$12.25 600 lbs Dates @ 10¢ 10.00 1 dozen Razors @ 37 $\frac{1}{2}$ ¢ 4.50 6 cards Pen Knives @ \$3 18.00 3 " Scissors @ 1.50 4.50 2 hawking @ 50¢ <u>1.00</u>	50 25	11	Bills Receivable	80 25	13	Fruit	22 25	
							Buttery	24 00	
" 25	Daniel Lakeman has failed. Settled with his assignees at 50¢ on the \$. Note \$27.50 Interest for 96 days <u>.17</u> 80 per cent of which is 27.67	13 84	15	Profit & Loss	13 83	11	Bills Receivable	27 30	
			10	Cash	13 84	13	Interest	17	
"	Closed this concern this day and by balancing the Ledger find my property to be worth \$248.42 Having gained \$155.04		10	Stock	248 42	15	Balance	248 42	
			15	Profit & Loss	155 04	10	Stock	155 04	

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April 4	Sold of Dove's consignment boxes Sugar containing 12125 lbs @ 9 1/4 for cash	1121 84	18	Cash	1121 84	19	Dove's consignment	1121 84	
"	Sold John Wood & Sons 3 hhd's of Molasses @ \$50 Received their Note @ 30 days for The balance to account	\$250 00 150 00 <u>100 00</u>	250 00	17 22	Bills Receivable John Wood & Sons	150 00 100 00	19	Molasses	250 00
"	Received per Schorner & Kim, from Bates & Co, Boston, a consignment of 1220 pairs of Shoes to be sold for their account. Paid Freight & Charges in cash	22 40	19	Bates & Co's consignment	22 40	18	Cash	22 40	
"	Bought of John Porter 20 shares in Merchants Bank @ 42 50 (par value \$40) for which gave my Note @ 60 days for Cash for the balance	\$300 00 <u>50 00</u>	850 00	23	Merchants Bank Stock	850 00	17 18	Bills Payable Cash	300 00 550 00
"	Bought at Edmund Swett's Auction a splendid New France Port for which paid in cash	250 00	20	Furniture	250 00	18	Cash	250 00	
"	Sold to Joshua Darling 50 boxes of Doves Sugar 19160 lbs at 9 1/4 amounting to Received in payment his Note @ 60 days for Cash for the balance	1402 32 1000 00 <u>402 30</u>	1402 30	17 18	Bills Receivable Cash	1000 00 402 30	19	Dove's consignment	1402 30
"	Sold to N. G. Atkins for cash the remaining 2 boxes of Dove's Sugar 3092 lbs @ 9 1/4	272 88	18	Cash	272 88	19	Dove's consignment	272 88	
"	Presented to John Dove an Account Sales of his Sugar - from which the following result is obtained. Total Sales amount to \$2797 02 on which my commission @ 2 1/2 per cent is Charges posted amount to \$46 18 Additional charges for Postage, Advertising, Storage, &c John Dove's net Proceeds amount to	\$69 93 19 40 <u>\$2661 31</u>	2750 94	19	Dove's consignment	2750 84	19 22 22	Expense Account Commission John Dove	19 40 69 98 2661 51
"	Sold to Daily Chase on his Note @ 90 days 2 hhd's Molasses @ \$50	100 00	17	Bills Receivable	100 00	19	Molasses	100 00	
"	Sold on account of Bates & Co's consignment 100 pairs of shoes @ 75 c for which received cash amounting to	75 00	18	Cash	75 00	19	Bates & Co's consignment	75 00	

April 8	Took for my own use 4 pairs of Bates & Co's Shoes for which allowed on account \$1. for pair	4 00	19	Expense Account	4 00	19	Bates & Co's Consignment	4 00
"	" Sold to Abraham Williams 20 cords of Eastern Wood @ \$5.75 \$115.00 Received of him in payment his Note @ 30 days for 100.00 And New Bureau for the balance 15.00	115 00	19	Bills Receivable	100 00	20	Eastern Wood	115 00
"	11 Bought of William Moulton on account:- 1 Elegant Sofa 56.00 1 Centre Table 27.00 1 Astral Lamp 16.00 1 Dining Set 42.00 1 Common do do 15.00 Sundry other articles 124.00	278 00	20	Furniture	278 00	25	William Moulton	278 00
"	12 Sold Bailey, Chase on account a quantity of Merchandise amounting to	3000 00	23	Bailey, Chase	3000 00	20	Merchandise	3000 00
"	" Sold at Auction for cash to sundry persons the remainder of Merchandise amounting to	1320 00	19	Cash	1320 00	20	Merchandise	1320 00
"	" Received of Rufus Dean Cash in payment of his Note dated Feb 6th 1840. Note \$549.58 Interest for 2 months & days added 6.14	587 02	19	Cash	587 02	19	Bills Receivable	575 88
"	" 13 Sold to Felix Pearson 1000 pairs of Bates & Co's shoes @ 75c 750.00 Received in payment 60 yards of Broad cloth @ \$6. 360.00 Cash for the balance 390.00	450 00	18	Cash	390 00	19	Bates & Co's Consignment	450 00
"	" Sold 10 cords of Eastern Wood @ \$6. for cash amounting to	60 00	18	Cash	60 00	20	Eastern Wood	60 00
"	" Sold the remainder of Bates & Co's shoes 116 pairs @ 70c for cash amounting to	81 20	18	Cash	81 20	19	Bates & Co's Consignment	81 20
"	" Sold to Bailey, Chase on account the remaining 10 cords of Eastern Wood @ \$6. amounting to	60 00	23	Bailey, Chase	60 00	20	Eastern Wood	60 00
"	20 Paid sundry Family Expenses up to this date amounting to	121 00	19	Expense Account	121 00	19	Cash	121 00

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D^{ro} -15- Cr

April 21	Having concluded to board out advertised this day Horse & Furniture for sale. Paid for advertising in Watch Tower & Herald in Cash	9 11		19	Expense Account	3 00	18	Cash	3 00
"	Received of S. Bruce & Co Cash in full to balance of account 1947.65 Also of James Peters do do <u>596.75</u>	2447 40		18	Cash	2447 40	21	S. Bruce & Co	1947 65
				21			21	James Peters	596 75
"	22 Paid Charles Hammonds the amount of my Note in his favor dated Jan 19 th 1840. Note \$4000.00 Interest for 3 months 3 days <u>62.00</u>	4062 00		17	Bills Payable	4000 00	18	Cash	4062 00
				21	Interest	62 00			
"	Buchanan & Co have failed, and are able to pay only 37 1/2 cents on the Dollar which I have received this day. The amount of my demand was \$3360.25 Received in Cash 1120.18 The balance is lost <u>2240.17</u>	3360 25		18	Cash	1120 18	21	Buchanan & Co	3360 25
				24	Profit & Loss	2240 17			
"	Received of J. Peters in payment of his Note dated Feb 8. 1840 Cash in full. Note 350.22 Interest for 2 months 14 days <u>4.32</u>	354 54		18	Cash	354 54	17	Bills Receivable	350 22
				21			21	Interest	4 32
"	Sold to Robert Williams for Cash 30 yds Broad Cloth @ \$7. 210 00	210 00		18	Cash	210 00	21	Broad Cloth	210 00
May 11	Prepared and forwarded to Bates & Co an Account Sales of their Consignment as follows: Total sales amount to \$910.20 on which my Commission @ 2 1/2 per cent amounts to \$22.76 Amount of Charge forsted is \$22.40 Bates & Co's net Proceeds are <u>865.04</u>	887 80		19	Bates & Co's Consignment	887 80	22	Commission	22 76
				22			22	Bates & Co	865 04
"	Sold to Osgood's Horse for Cash the remaining 30 yards of Broad Cloth @ 6.50 ^c amounting to 195 00	195 00		18	Cash	195 00	20	Broad Cloth	195 00
"	Sold at Auction my House & Land in Olive Street to the Wessacumcon Manufacturing Company for 3640.00 Received in payment by their treasurer the Companies Note @ 30 days for 2000.00 6000 yards of unbleached Sheetings @ 1/ 1000.00 Cash for the balance <u>640.00</u>	3640 00		17	Bills Receivable	2000 00	23	Real Estate	3640 00
				21	Merchandise	1000 00			
				18	Cash	640 00			

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May 2	Bates & Co have drawn on me at sight for the amount of net Proceeds as per accounts Sales rendered which drafts I have paid in Cash this day	565 04	22	Bates & Co	865 04	18	Cash	565 04
"	Received of J. Brown & Son Cash in payment of their Note dated Jan 28 th 1840. Note \$600.00 Interest for 3 months & 4 days 9.40	609 40	18	Cash	609 40	17	Bills Receivable	600 00
			21	Interest		21	Interest	9 40
"	Paid in Cash the amount of my Note in favor of Simpson & Co dated Feb 25 th 1840. Note \$1000.00 Interest for 2 months & 4 days 11.17	1011 17	17	Bills Payable	1000 00	18	Cash	1011 17
			21	Interest	11 17			
"	Paid in Cash the amount of John Dowe's draft on me in favor of Joshua Darling on account of net Proceeds of Sugar account Sales rendered on the 8 th inst.	2661 51	22	John Dowe	2661 51	18	Cash	2661 51
"	Sold to P. B. Daws 6000 yards of sheeting @ 18 ^c	1080 00						
	Received in payment his Note for 1000 00	1000 00	17	Bills Receivable	1000 00			
	Cash for the balance 80 00	1880 00	18	Cash	80 00	20	Merchandise	1080 00
"	5 Paid George Smith in Cash the balance due him on account	967 31	22	George Smith	967 31	18	Cash	967 31
"	" Sold at Auction all my household furniture excepting for 1 room (which I value @ \$500.) to sundry persons for Cash amounting to \$1000.00		18	Cash	955 00	20	Furniture	955 00
	Deduct Auctioneer's Charges 45 00	955 00						
"	" Sold to C. S. Jackson for Cash the remaining 3 hhd's of Molasses @ 50	150 00	18	Cash	150 00	19	Molasses	150 00
"	" Paid my Clerk Samuel Carrier jun for 1 months Salary up to 1 st inst	25 00	19	Expense Account	25 00	18	Cash	25 00
"	4 Paid C. Hammonds in Cash the amount due him on account	185 87	22	C. Hammonds	185 87	18	Cash	185 87
"	" Received of John Wood & Sons Cash in payment of their Note dated April 4 th and now due. Note \$150.00 Interest for 90 days 75	150 75	18	Cash	150 75	17	Bills Receivable	150 00
			21	Interest		21	Interest	75

April 3	Paid John Foster the amount of my Note to him dated April 5 th 1840 see this day in Cash. Note Interest for 30 days	\$300.00 1.50 <u>301 80</u>	17 27	Bills Payable Interest	300 00 1 50	18	Cash	301 80
10	Received of J. Davis & Co Cash in payment of their Note dated March 15 th 1840. Note Interest for 1 month 22 days	\$1039.92 9.53 <u>1049 45</u>	18	Cash	1049 45	17 21	Bills Receivable Interest	1039 90 9 53
"	J. Bruce & Co have failed; and it is ascertained that they can pay 50 ^{cts} on the dollar which I have this day received of their assignees in payment of their Note dated March 9 th 1840. Note Interest for 3 months 4 days Cash received for 40 ^{cts} is The balance is lost	\$959.75 11.05 580.40 <u>500.40</u> 1000 80	16 27	Cash Profit & Loss	500 40 500 40	17 21	Bills Receivable Interest	959 75 11 05
"	Paid my Cash my Note given 9 th April to Miram Wood in payment of Molasses which has been on interest since 9 th inst. Note Interest for 7 days	\$480.00 .53 <u>480 53</u>	17	Bills Payable Interest	450 00 .53	18	Cash	450 53
"	Received of Ashue Darling Cash in payment of his Note dated April 9. 1840. Note Interest for 1 month 5 days	\$1000.00 5.83 <u>1005 83</u>	18	Cash	1005 83	17 21	Bills Receivable Interest	1000 00 5 83
12	Received of Bailey Chase Cash in payment of his Note dated April 8. 1840. Note Interest for 1 month 4 days	\$100.00 .57 <u>100 57</u>	18	Cash	100 57	17 21	Bills Receivable Interest	100 00 57
"	Received of Aaron Williams Cash in payment of his Note dated April 8. 1840. Note Interest for 1 month 4 days	\$100.00 .57 <u>100 57</u>	18	Cash	100 57	17 21	Bills Receivable Interest	100 00 57
"	Paid William Moulton in Cash for sundry articles of furniture bought of the 11 th ultimo	278 00	25	William Moulton	278 00	18	Cash	278 00

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Date	Description	Debit	Credit
May 15	Bailey Chase has failed and can pay only 75 on the Dollar settled this day with his assignees at that rate for the amount due me on account. May demand is \$3060.00 Received in Cash 214.20 The balance is lost <u>2845.80</u> 3060 00		
18	Cash	214 20	
24	Profit & Loss	2845 80	
23	Bailey Chase		3060 00
" 16	Received of the Worcester Manufacturing Co Cash in payment of the Treasurer's Note dated May 1st 1840 Note \$2000.00 Interest for 15 days <u>9.00</u> 2009 00		
18	Cash	2009 00	
17	Bills Receivable		2000 00
21	Interest		9 00
" "	Received of J. Wood & Sons Cash in full for the balance of account 100 00		
18	Cash	100 00	
22	J. Wood & Sons		100 00
" "	Received of P. B. East Cash in payment of his Note dated May 2. 1840. Note \$1000.00 Interest for 13 days <u>2.33</u> 1002 33		
18	Cash	1002 33	
17	Bills Receivable		1000 00
21	Interest		2 33
" 30	Paid in Cash Samuel Currier in full for his services as Clerk for the present month \$25.00 Also gratuity for his good behavior & faithfulness <u>15.00</u> 40 00		
19	Expense Account	40 00	
18	Cash		40 00
" "	Determined to close this concern; Paid rent on Store up to this date @ \$20 per month 40 00		
19	Expense Account	40 00	
18	Cash		40 00
" "	Paid Laundry Expenses of Board etc up to this date 50 00		
19	Expense Account	50 00	
18	Cash		50 00
" "	Having balanced the accounts of the Ledger find a net loss of \$6914.74 and find myself worth \$10276.62		
17	Stock	17191 36	
24	Profit & Loss		6914 74
24	Balance		10276 62

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January 7	Ephraim W. Morse & C. S. Jackson having as per articles of agreement dated this day entered into Copartnership. Severally advanced the following Capital, viz.							
	Ephraim W. Morse advances Cash deposited in Merchants Bank 500.00 Notes in his favor as follows:-							
	James Marston dated August 15 th 1839 92.00.00	92.00.00	2	Cash	92.00	1	E. W. Morse	92.00
	Ruben Todd " September 10. 1839 900.00	900.00	1	Bills Receivable	950.00	1	C. S. Jackson	1050.00
	C. S. Jackson advances Cash deposited as above 600.00	600.00						
	Notes in his favor as follows:-							
	Stephen Pike dated April 9. 1839 150.00	150.00						
	Henry Putnam " May 6. " 900.00	900.00						
		450.00						1050.00
	Ephraim W. Morse owes on his Note in favor of Joshua Tarkington dated May 9. 1839 320.00	320.00	1	E. W. Morse	320.00			
	C. S. Jackson owes on his Note in favor of James Marston dated August 10. 1839. 400.00	400.00	1	C. S. Jackson	400.00	1	Bills Payable	720.00
	The above firm is to be known by the title of "Morse & Jackson" and it is agreed the superior experience of the former shall counter-balance the excess of Capital of the latter and the gain or loss shall be shared equally. Paid for advertising said Copartnership in Watchtower & Herald 4.00	4.00	1	Expense account	4.00	2	Cash	4.00
	Received per Brig. Citron and consigned to me by Hiram Todd of New Castle 920 tons Coal. Paid in Cash for freight & Secondary Charges 124.00	124.00	3	Todd's consignment	124.00	2	Cash	124.00
	Received per Baggage Wagon from Griswold & Woods, Boston on consignment of Dry Goods to be sold for their account. Paid for freight & charges in Cash 11.50	11.50	3	Griswold & Woods' consignment	11.50	2	Cash	11.50
	Bought of Frederick Hought for C. W. Morse a gented over Boat for which paid in Cash 32.12	32.12	1	E. W. Morse	32.12			
	Also subscribed for the Watch Tower with advertising privilege for 1 year and paid in advance 10.00	10.00	2	Expense account	10.00	2	Cash	42.12
	Sold of Todd's consignment to John Bradbury for Cash 100 Tons Coal @ 99 99.00	99.00	2	Cash	99.00	3	Todd's consignment	99.00

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Cash	4 Sold to sundry persons on credit, of Todd's Consignment as follows:-					
	William Huse 8 tons @ 9.90	\$79.20		4 William Huse	79 20	
	Stephen Pike 7 " " "	69.30		4 Stephen Pike	69 30	
	Charles Thomas 4 " " "	39.60		4 Charles Thomas	39 60	
	Samuel Page 9 " " "	89.10		4 Samuel Page	89 10	
	William Bartlett June 30 tons @ 9.90	<u>297.00</u>	574 20	4 William Bartlett June	297 00	
						3 Todd's Consignment 574 20
5	Sold by auction of Todd's Consignment for Cash to Sundry persons 100 tons of Coal @ \$9.43	\$943.00				
	Deduct sundries Commission & Charges	7.07	435 93	2 Cash	1020 89	
	Also at private sale the remaining 2 tons Coal to the Mercantile in stamps @ 9.43	584.66		1 Bills Receivable	500 00	3 Todd's Consignment 1520 89
	Received their note in payment for	500.00				
	Cash for the balance	<u>584.66</u>	584 66			
6	Sold of Griswold & Woods Consignment to Joshua Perkins Dry Goods amounting to	\$740.00				
	Received in payment Captain W. Morse's Note in his favor dated May 9, 1839 Note	320.00		1 Bills Payable	320 00	
	Allowed Interest for 7 months 27 days	12.64		5 Interest	12 64	
	Cash for the balance	<u>407.36</u>	740 00	2 Cash	407 36	3 Griswold & Woods Consignment 740 00
7	Bought for Cash for use in the Store a Salamander					
	Shovel & funnel	\$13.00				
	1 Water Pot	.67				
	2 corn Brooms	.63				
	1 Piker	.50		2 Expense Account	17 26	2 Cash 17 26
	1 Pruning Branch	.33				
	1 Load Hods	.75				
	3 yards Sticks	.75				
	1 set of Measures	<u>.63</u>	17 26			
8	Sold Daniel Plummer on his Note @ 30 days from Griswold & Woods Consignment a quantity of Dry Goods amounting to					
			1000 00	1 Bills Receivable	1000 00	3 Griswold & Woods Consignment 1000 00

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Jan 8	Presented to Hiram Todd an account sales of his consignment as follows: Total sales amount to \$2199.79 Amount of charges listed in 124.00 Our Commission on Total sales @ 2 1/2 percent is 54.84 Charges for Advertising, Storage, &c. 30.20 Hiram Todd's net proceeds which we have this day remitted to him pursuant to his order, amount to 1984.75	2069 79		3	Todd's Consignment	2069 79		2	Expense account	30 20
				5	William Bassett	674 00		5	Commission	54 84
								2	Cash	1984 75
9	Sold the remainder of Griswold & Wood's Consignment to William Bassett on credit, amounting to	674 00		3	Griswold & Wood's Consignment	674 00				
10	Presented to Griswold & Wood an account sales of their consignment showing the following results: Total sales amount to \$2414.00 Charges listed 11.50 Our Commission on sales @ 2 1/2 percent is 60.35 Guaranty Commission on sales @ 2 percent is 46.60 Storage & Advertising 112.00 Griswold & Wood's net proceeds amount to 2289.55	2402 50		3	Griswold & Wood's Consignment	2402 50		2	Expense account	12 00
				5	William Bassett	674 00		5	Commission	106 98
				3	Griswold & Wood	2283 32				
11	Received of William Bassett Cash in payment of his bill of 9 th inst.	674 00		2	Cash	674 00		5	William Bassett	674 00
	Received of James Maston Cash in payment of his Note dated August 1. 1839. Note \$200.00 Interest for 5 months 10 days 5.33	205 33		2	Cash	205 33		1	Bills Receivable	200 00
				5	Interest	5 33				
	Received of Andrew Todd Cash in payment of his Note dated Sept 10. 1839. Note \$300.00 Interest for 4 months 1 day 6.05	306 05		2	Cash	306 05		1	Bills Receivable	300 00
				5	Interest	6 05				
	Received of the Treasurer of the Massachusetts Steam Co. Cash in payment of their Note dated 5 th inst. Note \$500.00 Interest for 6 days 50	500 50		2	Cash	500 50		1	Bills Receivable	500 00
				5	Interest	50 50				
	Received of Daniel Plummer Cash in payment of his Note due 5 th of next month. Interest given in for premature payment 1000 00	1000 00		2	Cash	1000 00		1	Bills Receivable	1000 00

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Cr

Jan 11	Remitted to Griswold & Wood's Cash in full for net Proceeds of their Consignment, as per Account Sales	2283 55	8	Griswold & Wood	2283 55	2	Cash	2283 55
" 12	Received of James Foster & Co, New Orleans, 6500 lbs of Rice to be sold for their Account Paid Freight & Charges in Cash	10 40	3	Foster & Co's Consignment	10 40	2	Cash	10 40
"	Shipped to Boston per Schooner: Man, Sylvester, to be sold for our Account, to Foster & Co 6000 lbs of Rice which we have taken of Foster & Co's Consignment @ 50 per lb. Paid Freight & Charges in Cash Insurance	300 00 9 00 3 10	3	Shipment to Boston	312 00	3	Foster & Co's Consignment	312 00
" 13	Sold 400 lbs of Foster & Co's Rice to W. Huse @ 50 per lb Received in payment 10 pairs of Shoes - custom made - @ 2.00	20 00 20 00	6	Shoes	20 00	3	Foster & Co's Consignment	20 00
"	Sold to S. Brown for Cash the remainder of Foster & Co's Rice 400 lbs @ 45	19 00	2	Cash	19 00	3	Foster & Co's Consignment	19 00
"	Sold to J. Stevens for Cash 9 pairs of Shoes @ \$2.50 amounting to	7 50	2	Cash	7 50	6	Shoes	7 50
"	Bought on our Note @ 90 days 900 kds. Cadiz Salt of Angelo's Largo of Mt. Surt Sum. @ \$1.10 per khd.	900 00	6	Cadiz Salt	900 00	1	Bills Payable	900 00
" 14	Sold 40 kds of Salt to Wood & Tuckerbury on Account @ \$3.50	140 00	5	Wood & Tuckerbury	140 00	6	Salt	140 00
" 16	Forwarded to Foster & Co on Account Sale of their Consignment of Rice; The following is the result:- Total Sales amount to Charges Posted are Our Commission on Total Sale @ 2 1/2 percent Guaranty " " " " " " Charge for Storage &c James Foster & Co's net Proceeds which pursuant to his Order we have remitted this day amounting to	959 00 10 40 5 28 6 78 2 40 30 64	3	Foster & Co's Consignment	328 60	2	Expense Account	2 40
" 17	Sold for Cash to E. Surt 90 kds of Cadiz Salt @ \$1.25 9 pairs of Shoes @ 2.50	112 50 7 50	2	Cash	120 00	6	Salt	162 50
"	Sold to Moser, Merrill on his Note 100 kds of Cadiz Salt @ \$3.50	350 00	1	Bills Receivable	350 00	6	Shoes	7 50
"						1	Salt	350 00

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Jan 17	Sold to N. G. Atkins for cash 60 kds of Salt @ \$3.33 4 pair of Shoes @ \$2.50	\$199.50 10.00	209 50	2	Cash	209 50	6	Salt	199 50	4	Shoes	10 00
" 18	Sold to Rowen Todd on credit the remaining 50 kds Salt @ \$3.50	175 00	175 00	4	Rowen Todd	175 00	6	Salt	175 00			
"	Bought on our Note 400 cords of Hard Wood, of Daniel Plummer of Bangor, @ \$5.00 per cord Paid Freight on kds for schooner Dave @ 90¢ per cord Also Tiling & Wharfage @ 10¢ per cord	\$2000.00 200.00 50.00	2250 00	6	Wood	2250 00	1	Bills Payable	2000 00	2	Cash	250 00
" 20	Sold to Rowen Todd 20 cords of Wood @ \$6.50 Received in payment his English Donkey & Hatter for which allowed him Cash for the balance	\$130.00 75.00 53.00	130 00	2	Expense account	75 00	2	Cash	53 00	6	Wood	130 00
"	Sold for cash to M. Quincy 50 cords of hard Wood @ \$6.25	312 50	312 50	2	Cash	312 50	6	Wood	312 50			
"	Shipped for Philadelphia for schooner Eastern Star, Bartlett, and consigned to John Simons to be sold for our account. 200 cords of Wood valued at cost \$5.625 Cash paid Shipping Expenses	1125.00 30.00	1155 00	5	Shipment to Philadelphia	1155	6	Wood	1125 00	2	Cash	30 00
" 21	Sold for cash to S. Wilson our English Donkey & Hatter	75 00	75 00	2	Cash	75 00	2	Expense account	75 00			
"	Sold Thomas Swinton on his Note 30 cords of Wood @ \$6.50	195 00	195 00	1	Bills Receivable	195 00	6	Wood	195 00			
"	Received of Bates & Co. on account Sales of our Shipment of this 14 th inst. Net Proceeds amount to for which they have sent us a certificate of Deposit in the Globe Bank which we have cashed at the Ocean Bank	\$940.00	940 00	2	Cash	940 00	3	Shipment to Boston	940 00			
"	Sold for cash to A. Stevens 50 cords of Wood @ \$6.25	312 50	312 50	2	Cash	312 50	6	Wood	312 50			
"	Sold Bailey Chase on his Note endorsed by Daniel Plummer the remaining 50 cords of Wood @ \$6.50	325 00	325 00	1	Bills Receivable	325 00	6	Wood	325 00			
" 27	Sold to P. Porter all our interest in Shipment to Philadelphia for cash he paying 10 percent profit on cost. Cost Advanced 10 percent	1155.00 115.50	1270 50	2	Cash	1270 50	5	Shipment to Philadelphia	1270 50			

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CP

January 24	Brought on our Note 300 lbs of Flour of J. S. Knapp @ \$9.	2700 00	7	Flour	2700 00	1	Bills Payable	2700 00
"	Brought for Cash 400 lbs of White Lead ground in Oil @ \$10	40 00	8	White Lead	40 00	2	Cash	40 00
"	Brought of P. R. Bemick on account 400 Ells of Hats @ \$2.50	1000 00		Hats	1000 00	7	P. R. Bemick	1000 00
" 25	Sold to Ruben Todd on account 300 lbs of Flour @ \$10.	300 00	4	Ruben Todd	300 00	7	Flour	300 00
"	Shipped to Bangor in 24 brilliant, small, 170 lbs of Flour consigned to John Cole, to be sold for our account valued at cost Paid Shipping expenses in Cash	1530 00 90 00	6	Shipment to Bangor	1560 00	7 2	Flour Cash	1530 00 30 00
" 26	Sold to J. Wilson for Cash 200 lbs White Lead @ 15c	26 00	2	Cash	26 00	8	White Lead	26 00
"	Brought of Dennis Condra on our Note 400 lbs of Beef @ \$13.	520 00	7	Beef	520 00	1	Bills Payable	520 00
" 30	Ruben Todd has failed; settled this day with his assignees @ 97 1/2c on the Dollar. Our Demands is Received in Cash as above The Balance is lost	\$425.00 178.13 296.87	8 2	Profit & Loss Cash	296 87 178 15	4	Ruben Todd	475 00
"	Paid Samuel Currier in Cash for 4 months service as Clerk \$30.00 Also rent of Store for 1 month	30 00	2	Expense Account	60 00	2	Cash	60 00
" 31	Closed this concern up to this date with a view to dissolve Partnership. The following is the result:- Our net gain is " " Capital " E. W. Morse's share of net gain is " " " " Capital is " " " is now worth C. J. Jackson's share of net gain is " " " " Capital is " " " is now worth	\$294.56 1392.44 147.28 595.16 595.16 147.28 797.28 797.28						



