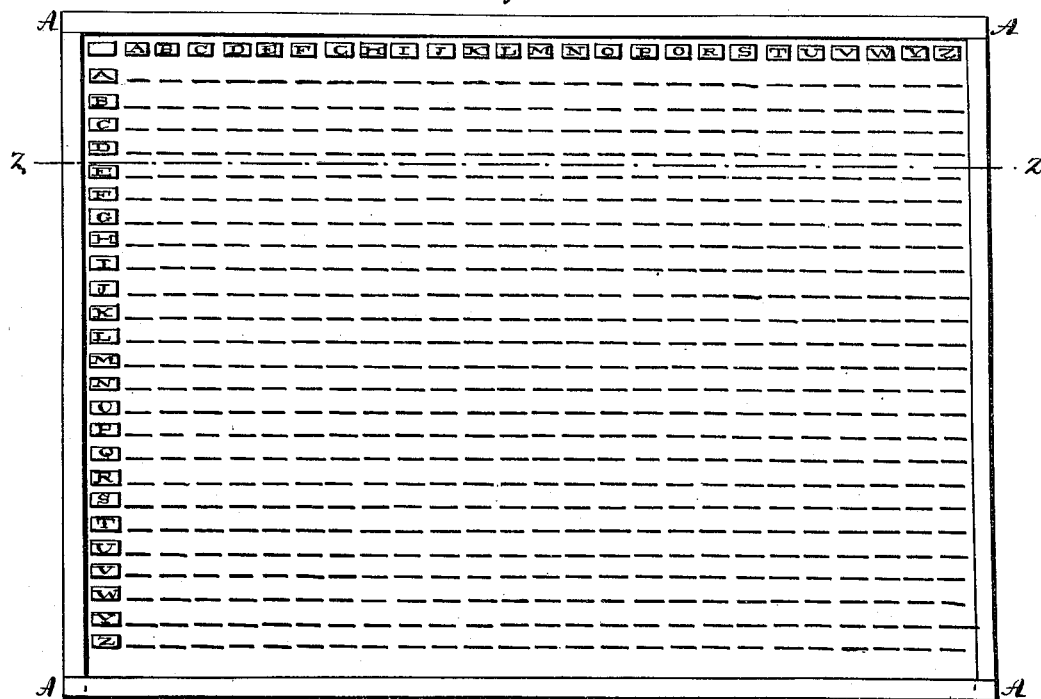
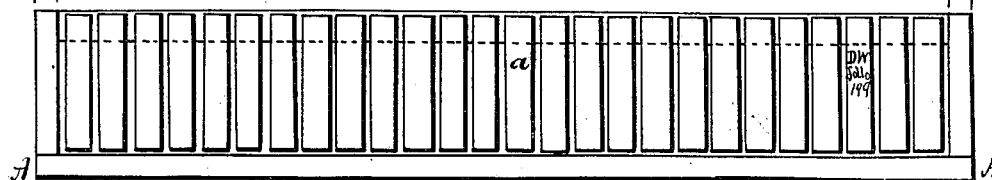


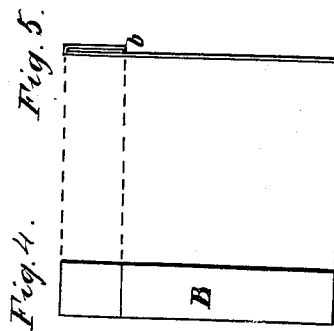
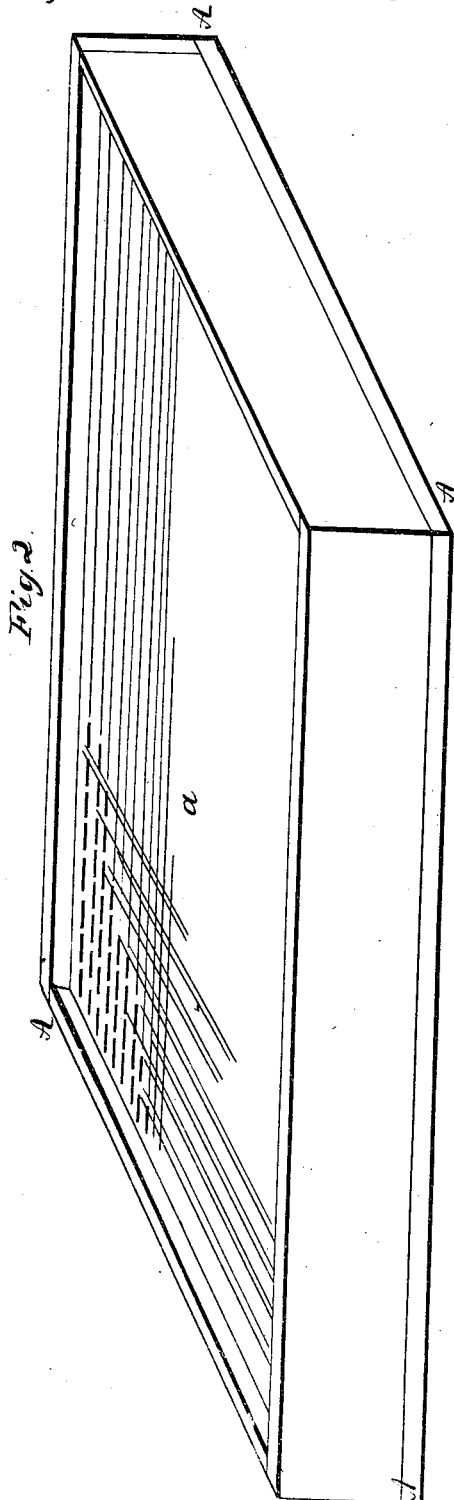
*A. J. Folger. Sheet 1. 2 Sheets*  
*Ledger Alphabet.*  
*N<sup>o</sup> 6,825. Patented Oct. 30. 1849.*  
*Fig 1.*



*Fig 3.*



*A. J. Folger. Sheets 2, Sheets.*  
*Ledger Alphabet.*  
*N<sup>o</sup> 6,825. Patented Oct. 30, 1849.*



# UNITED STATES PATENT OFFICE.

ANDREW J. FOLGER, OF NANTUCKET, MASSACHUSETTS.

## KEEPING LEDGER-ACCOUNTS.

Specification of Letters Patent No. 6,825, dated October 30, 1849.

*To all whom it may concern:*

Be it known that I, ANDREW J. FOLGER, of Nantucket, of the county of Nantucket and State of Massachusetts, have invented a new and useful Alphabet Reference for Account-Books, known as the "Ledger Alphabet;" and I do hereby declare that the following is a full and accurate description of my invention, reference being had therein to the annexed drawings, which form a part of this specification, and of which—

Figure 1 is a top view— $\frac{1}{2}$  size; Fig. 2 is a perspective view— $\frac{1}{2}$  size; Fig. 3 is a section on the line *z, z*; Fig. 4 is a front view of a single card; Fig. 5 is a side view of a single card.

Similar letters indicate the same parts.

The nature of my invention consists in the construction and arrangement of an alphabet ledger, in a novel manner and form, for the purpose of facilitating the work of reference to individual accounts in posting.

To enable others to understand and use my invention, I proceed to describe its construction and operation.

I make a flat rectangular box A, the material of which may be wood or other light substance; the box has a cover which fits over the top like a ribbon-box, or else, a lid fastened on with hinges. In the box, near the top, I place a false bottom *a*, shown in the perspective view, Fig. 2. I cut cardboard into slips or cards about half or  $\frac{3}{4}$  an inch wide and long enough to allow one end to be turned over upon itself twice and make a tag or ticket B, nearly or quite two inches in length, as shown in Fig. 4. The end turned over is fastened with gum or paste, and forms a head having a shoulder *b*, on the under side, as shown in Fig. 5, the purpose of which will be subsequently explained.

On the heads of fifty cards or tags, I print duplicate alphabets, omitting the letter X, which alphabets I place along the inner side of two contiguous sides of the box A, inserting the lower part of the cards through slots or slits in the false bottom *a*, on which they are suspended by the shoulders *b*, the heads remaining above, as shown in Figs. 1 and 3. The letters on the heads of the cards front one way, and are arranged in their alphabetical order, beginning after one blank card in the upper left-hand corner of the box, as shown in Fig. 1, in which the lettered cards are represented in an inclined position to ex-

hibit the alphabets. The cards on the same side are placed equidistant, the edges on the upper range being near to each other, and the sides on the left hand side being about the width of the cards apart.

The false bottom *a*, is pierced throughout with slots or slits similar to those in which the alphabetical cards are suspended, which are ranged in parallel lines. In all these apertures I insert and suspend, in the manner before described, blank tags or cards, making six hundred and twenty-five in all.

The mode of keeping, and of referring to this ledger alphabet, is as follows: When you wish to enter a name and reference to an account in the ledger, say of Daniel Webster, you place the fore-finger of the left-hand at the letter D in the side column, and follow that row to the right until you come under the letter W, in the top column; raise the card at the point of intersection and write the initials D, W, on the part which hangs below the false-bottom of the box, and under them write also the number of the folio in the ledger in which the account of Daniel Webster is posted. When you wish to find the account in the ledger, reference can be made to the name and folio in the alphabet in the same manner, and without dropping the pen from the hand while posting, which will be found to be a great convenience and saving of time and labor. Several references, quite enough for all practical purposes, can be entered on the same card, when the initials of the names are the same, and as it is not necessary to enter the name in full with this arrangement of the ledger alphabet, confusion will be entirely obviated by abbreviations. When the reference is to be made to an impersonal account, having but one initial, like cash, the entry can be made on the alphabetical card itself which bears the right letter, either of the top or side column as may be preferred, and as this class of accounts is usually very limited, one alphabet will be found amply sufficient for them.

By the old method of a ledger alphabet, in a book, the accounts are divided usually into twenty-five different parts, entered in as many pages, and a person, when posting has frequently to hunt over from ten to fifty names to find the one wanted, while by this arrangement there are 625 parts, all presented in full view at the same time, affording instant reference to an account. For

banks and other establishments doing business with a great many parties, this ledger alphabet will be found particularly advantageous, being equally adapted to all descriptions of accounts; and for an extensive business requiring a very large ledger, the alphabet box may be made deeper below the false-bottom and the cards increased in length and breadth as may be required.

10 Having thus described my invention I claim—

1. The box with the plate or false bottom (a) constructed with the slits for the reception of the cards as represented in Fig. 1, 15 the said cards being arranged in the man-

ner represented in Fig. 1 with two alphabetical indexes arranged at right angles to one another as a direct index reference to the name and surname of individuals with whom accounts are kept.

20 2. I also claim the card index formed with the shoulder (b) to suspend the card in the slit of the plate or false bottom (a) and to form a part of said card to pull it out and insert it in the slit as herein represented and described. 25

ANDREW J. FOLGER.

Witnesses:

ROBT. MITCHELL,  
CHARLES BROWNE.