

No. 881,396.

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G. F. GILLETT.
LOOSE LEAF LEDGER.
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Fig. 1

Fig. 2

Witnesses:

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UNITED STATES PATENT OFFICE.

GEORGE F. GILLET, OF SAN FRANCISCO, CALIFORNIA.

LOOSE-LEAF LEDGER.

No. 881,396.

Specification of Letters Patent.

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To all whom it may concern:

Be it known that I, GEORGE F. GILLET, a citizen of the United States, residing at San Francisco, in the county of San Francisco and State of California, have invented new and useful Improvements in Loose-Leaf Ledgers, of which the following is a specification.

The object of the present invention is to provide a loose leaf ledger especially adapted for use by firms having a large number of accounts, by means of which the time and labor expended in finding such accounts may be greatly reduced, which will permit of expansion and contraction to any desired extent, and which will permit of the individual ledger sheets being filed in the manner of a card index system.

In the accompanying drawing, Figure 1 is a plan view of one side of my improved ledger, the other side being broken away; Fig. 2 is a broken plan view of a number of sheets thereof detached.

Referring to the drawing, the sheets 1 of the ledger are arranged in the alphabetical order of the firm names of the accounts kept on the several sheets, and are separated into groups or sections by means of division leaves 2, which leaves have division index tags 3, each extending outwards from the outer edge of the leaf, said tags following each other downwards in the order of the groups from front to back, and being marked with index letters 4, to indicate the initial letter or letters of the names of the accounts included in the group indicated by said tag.

Upon a marginal space at the upper edge of each division leaf, commencing at a suitable distance from the left hand side and extending completely, or nearly so, to the right hand side, are marked a series of ten initial letter groups 5, preferably the first three letters of the name of the account, as DAB, DAG, and so on to DET, these groups 5 serving to indicate sub-divisions of the main group or section indicated by the tag 3. The other main sections of the book are similarly divided.

The ledger sheets 1 are formed with integral account index tags 6 extending from the upper edge of the sheet and arranged to follow one another from left to right for sheets in the order from front to back, each such tag extending over or covering one of the spaces occupied by an initial letter group 5 on the division leaf of the corresponding main group or section. As shown at 7, these

account index tags 6, for each main section of the ledger, are numbered 1 to 10 from left to right, or from front to back. Above each such number 7 a horizontal line 8 extends across the tag, so that for each tag there is a blank space 9 above said line; and on each such blank space on the tag is written, when an account is started, the same initial group as the group 5 immediately behind it on the marginal space of the division leaf. It is preferable to leave this space blank until commencing an account. All of the ledger sheets are separable and are secured in the book by any of the loose leaf binders now commonly in use. Also the ruling and arrangement of the columns of the sheets and the particular system of book-keeping used therewith are immaterial to my invention. In fact, the invention may be embodied in other record books besides those used for book-keeping.

It will be readily understood that any sheet can be removed when no longer required, and one important advantage of this system is that such sheet can be filed away for future reference in the manner of a card index system, and then the tags 6 of said sheets will permit of immediate reference to any closed account so filed away. It is also to be understood that, temporarily, additional sheets carrying accounts beginning with the same initial group of letters may, if so desired, be placed with their tags 6 immediately behind one another, as, for instance, a number of account sheets for firms beginning with the initial group DAV would all be placed so that their tags are behind one another at the fourth place of the series of tags, but it is intended that the sub-division index should be periodically revised and expanded, as indicated by the growth of accounts, so that, after each such revision, only one ledger sheet has its account index tag overlying the corresponding initial letter group 5.

While the sheets are here shown bound in a book by any ordinary binding for separable leaves, it is to be understood that they may also be used in the manner of a card ledger system, that is, without any such binding, but arranged in alphabetical order in a suitable case.

This invention effects a great saving in the labor of the book-keeper, especially in the making of trial balances, as all closed accounts are removed from the book, and it is

only necessary for the book-keeper to turn over and balance the accounts in the book. At the same time a closed account, which has been filed away and has to be reopened, 5 can readily be replaced in the book whenever desired.

The invention furnishes a thumb and finger method of turning to each account for entry or reference thereto without the use of 10 any other index than those which are plainly visible before, and during the act of, opening the book at the proper sheet. It thus eliminates the usual fumbling for the proper sheet. At the same time the book or as- 15 semblage of sheets is expansible easily and without limit.

I claim:—

A record book comprising sheets, interposed division leaves separating said sheets

into main groups or sections, each leaf having on a marginal space a lineal series of initial letter groups, and each of the sheets of the main group or section corresponding to said division leaf having a blank tag extending from an edge thereof, said tags forming a lineal series when the sheets are in their superposed position, the tags of any series respectively registering with and lying adjacent to the initial letter groups of the corresponding division leaf, substantially as 30 described.

In testimony whereof I have hereunto set my hand in the presence of two subscribing witnesses.

GEORGE F. GILLET.

Witnesses:

FRANCIS M. WRIGHT,
D. B. RICHARDS.