A) The best primary key for each table would be as follows:

Customer Table - CustomerID
Invoice Table - Invoice No, Customer ID
Invoice Entries Table - Invoice No, Entry No.

B) The columns that could be used as foreign keys to realize the relatioships are

Invoice Table - CustomerID to reference CustID in Customer Table
Invoice Entries Table - Invoice No to reference Invoice No in Invoice Table.

CROW'S FOOT LOGICAL MODEL ERD

Customer Table	
PK	CustomerID
	Name
	Customer Email

Invoice Table	
PK	Invoice No
PK,FK	CustomerID
	Invoice Date
	Cashier
	Sub Total
	Tax 8%
	Total

Invoice Entries Table	
PK	Entry No
PK,FK	Invoice No
	Item Description
	Unit Price
	Quantity

Have

Has

Belongs