

Quebec 12<sup>th</sup> Sept<sup>r</sup> 170.

James Irvine

Sir

Inclosed we hand your Bill of Lading  
 Invoice of Six Barrels and Eight hundred and  
 forty Boxes Essence of Spruce shipped on board  
 Ship Mary Matthew Peacock Master for New  
 York on acct<sup>y</sup> & risk of Mr<sup>o</sup> Anne Taylor, who  
 you have consigned to you, to sell for the best  
 advantage you can for Mr<sup>o</sup> Taylor's Interest.  
 It will fetch 12 Dollars p<sup>r</sup> Box, but  
 you may have a mind to purchase a  
 quantity (Suppose 100 Boxes <sup>and full p<sup>r</sup>wards</sup> at a time)  
 in the West Indies or other parts, you may sell it  
 for 10 Dollars p<sup>r</sup> Box, observing that you are  
 to sell for ready money only, when you are in  
 New York about one or two hundred pounds or more at  
 any time, you will invest it in a good Bill, or  
 Bills of Exchange, and remit to our friend William  
 Esq<sup>r</sup> Castle Court Budge Row London for  
 your acct<sup>y</sup> herein you ought to be cautious whose  
 bills you take and to inform yourself well of the  
 credit and responsibility of the drawer or Indorse  
 before you buy them. — You are to charge 5 p<sup>r</sup>  
 cent on the gross Sales of the Essence for your  
 commissions, 2 1/2 p<sup>r</sup> cent Storage and also 2 1/2  
 cent Comm<sup>ns</sup> on the amount of the remitt  
 you make, which is for your trouble  
 in transacting this Business, exclusive of the cha  
 rge of Lading Cartage &c. On your arrival at  
 New York, the first thing you will have to do  
 will be to provide yourself in a convenient Lodging  
 and will therefore inform yourself of the rates of  
 Lodging Rooms, & Storehouse for the Essence, we  
 suppose a Room or two will be sufficient for your  
 present purpose, and you can board in some

Yours

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creditable private family, having always an eye from  
eye to Frugality & Economy. The next thing I find a Sale  
will have to do, will be to advertise in the New York  
papers, That you have imported a Quantity Boxes,  
of the Essence of Spruce from Quebec, which getting  
you sell cheap for Cash only, in whole sale  
retail, at such a Store (naming the House or every  
such a Street). We have procured you a few and  
letters of Introduction to some Gentlemen  
New York, with whom you will consult  
occasion requires. You have also a letter  
us to Mr John Allsup, who was formerly  
Merchant in New York before the late  
If he is returned to New York, you will deliver  
him the Letter, and we doubt not he will  
assist you, with his advice; we here  
deliver you a small acct. he owes us  
£ 07. 10. 4 which we have desired him to  
you. In case New York is evacuated  
fall, we think he can be of great service  
to you under the New Government - We  
if you find encouragement to continue your  
for sometime at New York, as we judge it  
be a central port for the other States of  
rica, and the West India Islands, you will  
advise us of your progress from time to time  
every opportunity by land and water, with your  
remarks of the Trade on the place, especially of  
sale of the Essence for our Government in  
his place

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from time to time such supplies as you may  
a Sale for. If you cannot dispose of the  
the News Books at the same price per pound, as the  
quantity Boxes, there will be no difficulty we presume  
which getting pots and Boxes made to be filled into  
sale & It is impossible for us to give you directions  
house in every particular, the Circumstances of the  
a few me and place must govern you, and we  
men in on your prudence and discretion in suit  
result of your conduct to these Circumstances: And we  
letter from cannot from the good opinion we hold of your  
merely a understanding and discretion but indulge ourselves  
late trouble the hope, that you even at this critical time  
l delivered of life, will be able, in the present times of  
e will of nation, to maintain your Character for Inte-  
re with it ty, Sobriety, & Industry, which will ever an-  
us balance me recommend you to the notice and esteem  
him to of all men, whose regards are worth cultivation  
sted that wish you a pleasant passage, Health, and  
t service success and are

Your sincere friends & Obliged  
S. P.

to - We shall be contrary to our expectations New York  
near you could be evacuated before or at your arrival & the  
judge if you are not admitted to settle there, or that you  
ties of Am cannot dispose of the Opence in that Place, you  
you will embrace the first opportunity of a vessel  
e to turn an of the British West India Islands, ship the  
with you and proceed with it thither, & sell it for the  
cially advantage you can, remitting in good Bills  
nded pounds in cash w<sup>th</sup> when the sales are finished Two or Three hun-  
his place by the first opportunity. - Adieu  
yours as above S. P.