

Tormistoun 8th Februry 1765 Received from  
William Hales of Coberker the sum of Ninety  
one pounds fifteen Shilling ten & four fifths  
partly Scots money in full of the Cess payable  
out of his whole Lands for the whole year  
Ending the twenty fifth of march last and  
preceedings which is discharged by

Will Smith

N B Coberker recd me 10/4 & 4/5 of  
the above sum which is to be charged in next  
acct of

Will Smith

N B the above is paid to Will Smith