

Kirkwall 3<sup>d</sup> January 1783

Mr Joshua Johnston

Sr

I duly received your favor of the 1<sup>st</sup> Curr. which  
contained the Abstract of our Acc<sup>t</sup>. Curr. which I had formerly sent You  
also Copy of the Acquitting

In answer to your observ<sup>s</sup> on that Acc<sup>t</sup>. please know  
that the 1<sup>st</sup> of May 1756 Coubister and I entered into a Contract for that  
Year and eight subsequent ones, this ended with the Year 1764 Coubister  
was to make the Kilp at his own expens<sup>e</sup> and deliver it at Houton Bay  
at 42/8 Ton of 138 Stone in time of Peace, and in time of War the  
Price was to be 30/

On the 30<sup>th</sup> Aug 1762 a new Contract was entered  
into for nine Years, beginning with the Year 1765 The Ton  
to consist of 21 C<sup>t</sup>. deliverable free at the Mouth of Houton Bay, the  
Price to be 40/8 Ton Peace or War This Contract  
expired with the Year 1773 - These two Contracts are now in  
my hand And whether any Part of the Kilp was burnt from  
Pudware or Tangle I know not, but I am rather inclined to think none  
was burnt - Coubister was at last persuaded, that the Kilp made  
under his Management was neither of so good a quality, nor was the  
Quantity, so large as they might have been, he therefore entered into  
a new Contract, dated the 26. May 1767, but was to take place with  
the Year 1764 when the last Contract expired, and indeed with the Year

1782 By the Contract I became bound to pay him 120 Quarts  
I was to have the Making of the Kelp, and for each Ton that was  
made more than 30 Tons in 3 years I was to pay him 12/6  
1/2 Ton; accordingly by the Abstract of our Acct. you will find  
that during the first 3 Years of the Contract 33 Tons were made  
at 21/6 and you have 1.17.6 allowed for the Surplus 3 Tons  
Anno 1777, 8. (1779) I made 19 Ton 11/6 3/4, more than 30 Tons  
which at 12/6 1/2 Ton amounts to £22.4. 5 3/4 also at your Credit  
and for the Years 1780, 1. & 82 being the last 3 Years of the Contract  
no less than 30 Tons 6 C. 3 qrs. is made over and above 30 Tons  
Amount @ 12/6 = £18. 18. qrs. also at your Credit, so that you'll ob-  
serve from the whole that the first two Contracts I secured the  
Kelp from Counter at a limited Price without inquiring whether  
it was made from <sup>Spain</sup> Kelp or ruddle, and it was only the last 3 Years  
which I had this Kelp that I was bound to pay 12/6 for the Sur-  
plus Quantity. I hope what I have already said will remove  
your scruples as to the Acct. the more so when you look into the  
Acct. to which they refer.

As to the Kelp Instruments now with  
Nicol Selater in Possession, it is only with a view to Accomodate  
you that I would wish to part with them; but if you chuse to  
appoint a Man of skill, I shall appoint Nicol Selater on  
my Part and let them be valued. As to the Kelp Instruments  
which I got from Counter and for which you are allowed 9/8  
in the enclosed Acct. I do not now remember how they were

Valued, but this I know, that Coubister or somebody appointed  
for him was one of the appreciators and I remember nothing better  
than, that they were sent to Kirkwall and now one sent to the  
Shore in their stead - If you chuse it I shall send you the  
three Contracts above referred to.

Being told that when Coubister made a settlement  
of his Affairs, had perhaps inadvertently hurt my Interest respect-  
ing the Bond he owed me, I therefore put it on record and an  
Extract was sent to Edinburgh together with an Extract of Coubister's  
Settlement neither of which have been returned I herewith inclose  
a Copy of that Bond, and if you please to return it I will give you  
a Discharge of the Bond and all Annuallents on the Back of  
that Copy, with an Obligation to deliver to you or your Heir  
an Extract of that Bond properly discharged if at any time here-  
after you may have occasion for it. This may be done to save  
the expence of an extract but if you think you are not secure  
without an Extract, I shall take it out at my own expence  
if it shall be found that expence ought not to come from you

I remain respectfully

Your most obedt Servt  
J. H. Balfour

12 Janry  
The above is a bond & discharge  
returned w/ me

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Letter  
Mr. Thos. Balfour

Jan 1/88

15/2/5

15 Jan 88  
The above is a copy of the  
letter of the 15th inst.