

*Dr* Mr. Joshua Johnston in Stromness in Acc<sup>t</sup> Co

1787	Aug <sup>r</sup> 21	To paid on your Acc <sup>t</sup> to Mr <sup>s</sup> Crushank	£ 5. " "	1787	Dec <sup>r</sup>
"	30	To Cash paid you as by your letter 13 <sup>th</sup>	10. 2. "		
	Sept <sup>r</sup> 13	To my bill on Sam <sup>d</sup> & Rob <sup>t</sup> Andersons to your order	25. " "	1788	Feb <sup>r</sup> 27
	Nov <sup>r</sup> 3	To paid Mr. A. Frazer on your Acc <sup>t</sup> by your order & his bill for Capt <sup>r</sup> Halpern of the Lands of Rabister	4. 15. 4 <sup>2</sup>		
1788	March 1	To my bill on S. & R. Andersons to your order	12. " "		
"	"	To Cash sent you A Post	10. 10. "		
"	"	To paid by your order, Capt <sup>r</sup> Halpern's bill to Mr <sup>s</sup> Brymer in London with Interest	31. 3. "		
"	17	To paid Mr Thomas Lindray on your Acc <sup>t</sup> of bill	9. 6. 1 <sup>2</sup>		
"	"	To paid for a Stamp for d <sup>o</sup> bill	" 2		
"	"	To my bill on Sam <sup>d</sup> & R. Andersons to your order	5. " "		
			<u>£ 112. 10. 8</u>		

Stirkwall 17<sup>th</sup> March 1788  
 Errors Excepted Sam

*in Acc<sup>t</sup>. Count. with Robert Laing Esq<sup>r</sup>*

	1787	Dec <sup>r</sup> .	1	By 10 Tons 3 C <sup>ts</sup> 2 D <sup>rs</sup> of Hops 20 C <sup>ts</sup> of Tea Shipped on my Acc <sup>t</sup> 25 of Tea	} £50. 10. 8
	1788	Feb <sup>y</sup> .	27	By William James Esq <sup>r</sup> of 8 <sup>l</sup> Count. paid by me to you & adv <sup>ce</sup>	} 62. " "

5. 4 <sup>rs</sup>					
" "					
10. "					
3. "					
6. 1 <sup>rs</sup>					
" 2					
<hr/>					
16. 8					<hr/> <u>£112. 10. 8</u>

March 1788  
*paid Sam<sup>l</sup> Murray for Mr Laing*

Acc<sup>t</sup> of Court

Court

Mr. Joshua Johnston

&

Robert Young

1788

July 27 50.16.00

Proving term 62.00.00

Quills 112.16.00