Addressed to: Mr Joshua Johnston, Stromness

From: Mr Rob^t Laing, Kirk^{ll} 5th June 1749

Dear Sir,

I rec^d yours with James Young's bill on Alex^r Graham which I take in payment of your bill to me for the equivalent sum stg. I return you yours discharged. I do assure you

Kind respects to M^{rs} Johnston

(signature cut off)