

Addressed to: Mr Joshua Johnston writer in Stromness

From: Robert Laing Esq^r, Kirk^{ll} 26th Dec^r 1769

Dear Sir,

I rec^d yours of the 22nd covering the rent roll. Whatever you communicate to me either by word or write depend it shall be for ever buried in oblivion. I have not the smallest doubt but you'll do the same with what I communicate to you. You'll find that the amount of Coubister's rent is as follows

Scots (?) money rent		£ 284..7..4
137 (???) malt at £4..10..0		617..6..-
½ (???) butter		15..- ..-
53 ½ lisp ^s butter at £3 p lisp ^s		<u>160..10..-</u>
The gross rent of the whole		£1077..3..4
Sup ^r duty as converted amounts to	£285...3..4	
Ditto of oy ^r lands when converted)		
at the above (???) amounts to)	57..19..7	
(???) tack duty	38..16..4	
Cess	35..12..5	
School masters salary	<u>12.. - .. -</u>	<u>429..11..8</u>
N ^t rent		£ 647..11..8
is in Stg (?) about		£ 54.. -.. -
add to this the rock (?) sent p ^r annum		<u>10.. -.. -</u>
yearly about		£ 64.. -.. -

now I shall allow that yearly his moy^r

Life rents	£21.. -.. -	
The intrest of Graemsays money	13.. 8.. -	
Ditto of Mr Balfours	5.. -.. -	
Ditto of £100 oy ^r debts	5.. -.. -	
5 sisters 500 mks each is (???))		
£130..17..9 the interest annually)	<u>6..19..5</u>	<u>51.. 7.. -</u>
what Coubister will have free annually		£ 12..13.. -

Beside the casualty which you'll allow is no great things not worth much above £3 p^r annum now, I shall allow that Mr Halcrow sells his estate & I think may pay all his debts & have (???) from £1000 to £1200 ?? which you'll be sensible based he more for his intrest than to sett down upon his estate in the present situation his affairs is in. For I'm sure upon reflection you'll be sensible that if he brings his family here they will never comport (?) & his moy^r's family together & if he have not subjects to pay of his fathers debts will in a few years inevitably ruin him. I am persuaded when you make up asent

sell to him base you to make up a state of his affairs, he would soon see it. I will not again expect how much it would be your own intrest but I'm certain it's more than you can ever make in any oy^r way & I can point out oy^r ways whereby you may be enabled not only to doe but to fix something permanent for your own family over & above what you have my obligation for. If M^r Halcrow is resolved not to sell but bring over his family, I am of oppinion you should have (???) & that he should settle his moy^r in an annuity & give Bonds of Provision to his sisters. Whatever may happen afterwards, his doing this needs not prevent their living together afterwards if it's found agreeable, & if M^{rs} Halcrow inclines. I will advance him upon an heritable surety at 5 pc^t as much as will enable him to pay of Graemsay, Tom Balfour & his oy^r small debts & will make him easy untill he can settle his affairs in Jamaica. This you may propose to him as off yourself & I should prepare the money against Candlemass or Whitsunday as he's inclin'd. I have no doubt but his bad state of health makes him unresolved what to do. You should be often with him & he ought to live well in order to (???) his health & spirits. I truly wish you & your family many happy returns of the season & I am

Dear Sir

Your obdt hble serv^t

Robert Laing

Kirk^{ll} 26 Dec ??

You may send down the inclosed to M^{rs} Halcrow. Delivering the inclosed to your sister.