

**Addressed to:** Mr Joshua Johnston in Stromness

**From:** Mr Samuel Murray, Kirkwall 17<sup>th</sup> March 1788 with Mr Laing's a/c inclosed for  
Kelp at £5 pton                                     £ 50..16..8  
And cash from Quebec                             62.....  
£112..16..8

Kirkwall 17<sup>th</sup> March 1788

Mr Joshua Johnston,

Sir

I was favoured with yours of 7<sup>th</sup> curr<sup>t</sup> and agreeable to your request, sends you here inclosed, my bill for £5 Sterling on Sam<sup>l</sup> & Rob<sup>t</sup> Anderson in Edin<sup>r</sup> 30 d<sup>o</sup> d<sup>te</sup>. I paid on your acct £9..6..1½ Sterling to M<sup>r</sup> Tho<sup>s</sup> Lindsay as per his cer<sup>t</sup> here inclosed, which shuts your acc<sup>t</sup> with me as you'll observe by inclosed abstracts, one of which please sign and return me together with Mr Innes cer<sup>t</sup> for the £62 which please discharge. Send me also the cer<sup>t</sup> for the kelp.

I was by M<sup>r</sup> Innes advised of £50 to be paid to your sister M<sup>rs</sup> McKay & sent her the 1<sup>st</sup> curr<sup>t</sup> £25 to acc<sup>t</sup> thereof but she has not as yet acknowledged the rec<sup>t</sup> of it. Please see that it's noted on the back of the rec<sup>t</sup> & I shall soon send her in full.

I remain for Mr Laing

Sir

Your most Ob<sup>t</sup> & Hble Serv<sup>t</sup>

Sam<sup>l</sup> Murray

Inclosed

My bill on Mess<sup>rs</sup> Andersons

Mr A.Frazer's rec<sup>t</sup>

Mr J.Gilles ditto

Cap<sup>t</sup> Halcro's two rec<sup>ts</sup> to Mr Brymer

Mr J.Lindsay's rec<sup>t</sup>