Acc^t Curr^t twixt M^r Joshua Johnston & Robert Laing, 1788

 Kelp
 £50..16..8

 Money from Quebec
 62.. -..

 112..16..8

$D^r \ M^r$ Joshua Johnston in Stromness in $Acco^t \, Curr^t$ with Robert Laing Co^y

1787 Aug ^t 21 " 30 Sep ^r 13	To paid on your acc ^t to Mrs Crushank To cash paid you as p ^r your letter 13 th To my bill on Sam ^l & Rob ^t Andersons to your order	£ 5 102	1787 Dec ^r 1	By 10 tons 3 c ^w 2 q ^{rs} of kelp 21 c ^w p ^r ton shipped on my acc ^t @ £5 p ^r ton	£ 50168
Nov ^r 3	To paid Mr A.Frazer on your acc ^t p ^r your order & his cer ^t for Cess etc of the lands of Cubister	25 4154½			
1788	& his cer for cess etc of the failus of Cubister		1788		
March 1	To my bill on S & R Andersons to your order To cash sent you p ^r post To paid by your order Cap ⁿ Halcrows cer ^{ts}	12 1010	Feb ^y 27	By William Innes cer ^t of 8 curr ^y p ^{ble} by me to you & advice	62
" 17	to W ^m Brymer in London with interest To paid Mr Thomas Lindsay my our accts & cer ^{ts}	313			
"	To paid for a stampt for do cert	961½ 2			
	To my bill on Sam ¹ & R Andersons to your order	£ 112168	-		£ 112168

Kirkwall 17th March 1788

Errors excepted Sam^l Murray for M^r Laing