

Addressed to: Mr Joshua Johnston, Stromness

From: Mr Samuel Murray, Kirkwall 14th August 1789

Mr Joshua Johnston,

To Robert Laing D^r

1788				
Dec ^r 2 nd	To balance of an acco ^t of this date		£	6 11 8½
	Interest on £6.11.8½ to 15 Dec ^r	£ - - 3		
Dec ^r 15 th	To cash			<u>5 5</u>
				11 16 8½
	Interest on £11.16.8½ to 10 March 1789	2 11½		
1789				
Feb ^y 7 th	To bill on M ^r Robert Anderson of this date @ 30 d ^o d ^t p ^{ble} 10 th March			<u>12 - -</u>
			£	23 16 8½
	Interest on £23.16.8½ from 10 March to 15 th Aug ^t 1789	<u>9 11</u>		
	Interest			<u>13 1½</u>
			£	24 9 10

Kirkwall 14th Aug^t 1789

Sir

Above is a state of your acco^t £24.9.10 sterling in my favour which I expect you will send me tomorrow
I am for Mr Laing

Sir

Your most ob^t h^l serv^t

Sam^l Murray