

Addressed to: Mr Joshua Johnston in Stromness

From: Mr Samuel Murray, Kirk^l 28 Nov^r 1788, concerning kelp acc^{ts}

Kirkwall 28th Nov. 1788

Mr Joshua Johnston,

Sir

I was favoured with yours of 24th curr^t advising of the balance £16.11.8½ on your acc^t with me in my fav^r being right. Inclosed I send you abstract of said acc^t & by next post shall send you the rect^s I have on your acc^t.

How soon I have cash, which may be in a few days, I shall let you have the £5 or £6 you want and as you need a bill on Edin^r for 10 or £12 you shall have it also.

I remain with respect for Mr Laing

Sir

Your most ob^t h^l serv^t

Sam^l Murray

I have sent you inclosed Mr Lindsay's rec^t for the £25 & Mr Frazer's discharge for cess etc.

D^r M^r Joshua Johnston in Acc^t Curr^t with Rob^t Laing Co^y

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|------------------|----|---|------------------|------------|-----------|-----------|------------------|
| 1788 | | | | | | | |
| June | 30 | To cash p ^r M ^{rs} Urquhart on your acc ^t | 16 th | £10 | 10 | - | |
| “ | “ | To ditto p ^d Mr Thomas Lindsay on your acct | 24 th | £25 | - | - | |
| July | 31 | To ditto sent you p ^r post | | 4 | 4 | - | |
| “ | “ | To ditto p ^r Peter Allan | 30 th | 6 | 6 | - | |
| Aug. | 6 | To my bill on M ^r Meason to your order | | 20 | - | - | |
| Oct ^o | 4 | To paid Duncan Campbell shipmaster on your acc ^t at Hull | | 6 | - | - | |
| Nov. | 6 | To paid M ^r Frazer on your acc ^t for cess Y ^r '87 | | £4.14.9½ | | | |
| | | stamps | | 2 | | | |
| | | for short charge '86 | | 4 | 19 | 2½ | |
| | | | | <u>£76</u> | <u>19</u> | <u>2½</u> | |
| | | | | | | | <u>£76 19 2½</u> |

Kirkwall 22nd Nov^r 1788

Errors excepted Sam^l Murray for Mr Laing