than let it lay in a Warehouse at Bristol, when it would Not Sell at all? Or was it our Fault that when it Arrived at that Second Market, that from the Indifferent Quality of the flour & other Causes, It Sold only for a low Price, which Occasioned a Loss of which was equally Sustained by us as Well as You? Surely Not; In all these Cases, we Were unfortunate ~~as you~~ as Well as You, & whatever You May Suggest about a trumpt up Acct. which I must Say, You have not the least Reason or foundation for, The Real fact is, As I told you, when I saw you at your own house, that the Wheat, which you Shipt in the Restoration, was of so Indifferent a Quality and was in such bad order, that when It Arrived in Bristol, it would Not Sell and was Obliged to be put in a Warehouse, Altho' a Quantity of wheat which I Shipt from Baltimore a little before Sold at a good Price. That the measure of grinding & reshipping it, was fallen upon as the only thing to prevent a total loss and that so far from our having trumpt up an Acct. to cheat you, we were the first as Much out of Pocket by the Adventure as You Were. Surely then It would be exceeding hard & unjust likewise to Saddle us with the whole Loss of which I am confident no Law in this country will oblige us to Suffer with if you can prove, that the Acct. of Sales rendered by us is a trumpt up one with a view to Defraud You of yr. Just Due. I must confess I was very much hurt at that part of your Letter, where You Insinuate Such a thing was possible. You May remember, I told you, I had made up the Acct. myself & from the Acct. of Sales furnished by the Merchants to whom the flour was consigned to in Gibralter & I had flattered myself, from my Knowledge of me, you would Never have harboured a Suspicion that I was capable of cheating you in so gross a manner. It is impossible for me to agree, to Allow of that Charge in yr. Acct. or to give you Credit in Our Acct. for more than the Nt. Proceeds of the flour made Out of the Wheat, agreable to the Acct. of Sales rendered You.

The Charge of Goods Shipt in the Elizabeth by Reeve Son & Hile Amts to £125..14..1. 15 which you Say were Not Delivered, I can Say no more to (as I don't know the particulars Attending that parcel of goods) than, that in General I do Not hold, that we are Accountable for any Losses by that Vessel. If the Underwriters were Not liable I don't See by what Rule of Justice, we can be made ~~Liable~~ to take their place to make good a Loss sustained by the Damage of the Sea. However this