SIDE TWO

for a Compting House, Also to be Cr. with his Expences going to London & Wilst he was there, he being Detained there, upon Business concerning the Duty on a Cargo of Indian Corn, Also on Business with the Assignees of Perkins Buchanan & Brown — ~~Sundrys~~ relative to the Affairs of S. R. & Co —

The Cash Book has been kept lock'd up by Randolph ever since about Apr.l 1776. The Pretence was that he did not understand it was to be shewn to every body, & this arose from my Br.r having acknowledged that he had seen it, & was by that convinced of the falsehood of a Story Randolph had told him concerning me, By this means I was deprived of having ~~what cash~~ the which I conceived I was intitled to, I was told I might see it at any time whilst He was present, but I had no idea of accepting that as matter of favor, which I had a clear undoubted right to as Matter of Right viz I had had the Settlement of my Own Affairs I knew how to Obtain it, indeed I had reason to expect y.e Affairs would have been settled long Ago, as I from the beginning urged a proper person to be employed for that purpose, but this was neglected for a long time, which together with Randolphs not entering y.e Business transacted by him has occasioned a very unnecessary Delay, if matters had been Drawn to a Conclusion whilst I was present, Perhaps it might have been that necessary the Cash Book should be produced & examined, but as that is not the Case, I can only at present have it in my Power to make some Memo.rs from my Memory

I think it necessary 1.st that ~~Randolph~~ kept a little Book for some years During the partnership wherein at the end of the Month y.e General State of the Cash was sum'd up & was generally sign'd (by each of us with the initials of our name) Ex.d but this did not mean that the particular Entries in the Cash Book were Examined for that was never Done & all that I apprehend or meant by it was, that the Ball: of Cash as stated in the Cash Book was either in the Bank or ~~Counting~~ Compting house, y.e Bank Book & Bills & Cash in the Counting House being produced as Vouchers. — The Cash Book must therefore be examined & Check'd from begining to end, as I apprehend there may be some mistakes or wrong charges Randolph having told me several times He could not make it agree with the Cash in hand & once or twice in Particular that he had more Cash in hand than Appeared by the Ball: of the Book, Another time July 28.th 1775. being at a loss about the Cash he charged me with £41..1/. which I discovered the begining of the following Month, & had Credit for it, as it was his own Draft on the Bank paid by them to some other Person & charged in course, I would therefore advise that all the Sums I am charged with may be particularly examined into & tho' a write off or Order may Appear in my hand writing it does not follow that I am to be charged with it, As I have some times Drawn to pay money to Tradesmen or Others on Account of the partnership & particularly write offs to the Custom House, when we have made an Entry on Tob.o which was Business I usually did, Examine therefore carefully wether the Dates ~~[illegible]~~ of Money I am Charged with corrispond with those Entrys, as in that case it must have been for that purpose, Or wether the Dates found agree with any Entry in the Cash Book for money paid to Others, as it ~~can~~ is very probable the proper Entry ~~in the Cash Book~~ might have been made at the time & another Entry afterwards, when the Checks were Delivered up, I cannot otherways account for Randolph having more money in his hands at different times than Ought to be the Ball: of Cash, I must further observe that the write offs I gave at the Custome House were not allways for the Amount of the Entry but generally to make up ~~the~~ sums which was wanting of Other Bills I paid that: There is ~~one Sum~~ I am charged with which I am more particularly Doubtfull of being right, i.e. the 4.th Feby. 1773 £80..8/. examine that & £74..16/. the 28.th April 1773. there is also £20 the 23.d Dec.r 1775 examine free into that & wether it has not been charged before paid some other person, there may be Other sums which I am charged with & particularly those charged some time after they were Dated, w.ch I should notice if I had the Cash Book but must omit for want of that ~~[illegible]~~

In respect to the Accounts of W.S. & Co. I would Observe that, Appears by I. C.s Acc.t to ~~[illegible]~~ that he did not give Orders on the House for the Money received on Acc.t of W.S. & Co. & applied to the use of the Partnership, regularly at the time of applying it, it therefore could not be credited here at the time ~~of applying~~ it ought to have been, but in Stating any Interest Acc.t that must be rectified by a Order is totally omitted Viz.t P. C. on S. & R. pay.d to W.S. & Co. for £8..0..5½ (Vide Ledg.r)

N.B. That Randolph stands credited Dec.r 13.th 1769 for £1200 & I gave the Cr. Note to him for that Sum because I did not then put in for S. & I. C. an equal Sum, He therefore p.d himself Interest for it (as will appear by the Cash Book) as long as He thought he was intitled to it & then remained in the partnership, & Became a part of ~~the~~ Stock, He ought therefore either to credit the Cash by the Interest He received for it, or else no Other Interest at all must be charged on that Sum otherwise he will receive it twice & it must be particularly observed that tho' he (as well as W.S. & Co.) stand credited y.e 2.d Jan.y 1769 for a Moiety of the Randolphs & Restorations Cost and Outfitts, Adventure & Goods &c. to Marseilles & Salt & Randolph amt. to £1629..19..5¾ y.t Stock should have been Cr. for the cost of the Ships only which remained in the Partnership & not for y.e Outfitts & Adventures as the Money that arose from the Freight was divided & the produce of the Adventures come into another Acc.t, these errors are Discharged by a Counter Entry 31.st Jan.y 1773 amounting to . . . . . 554..19..5¾

The Cr. therefore being the Cost of the Ships should have been . . . . £1075..0..0

And were there in Stating an Int.t Acc.t must not be Cr. till they came into the partnership in Ys. which was not till after their return (from their first