that few wish to take a House on the Quays except for the purpose of some business, (and also a further objection to Houses having many Windows such is yours is, that an addition of 50 pr Cent is laid on the Window Tax) and takes place on the Current Year which you had paid — I havent seen your old Friend Cubbison since you went away, I believe your young man Mr Berlin is doing pretty well, and as far as I know is deserving, but I think Mr Cameron such a worthless sort of a Gentleman I havent been able to obtain any thing from him for the paper which you left in my Hands (not even his Note which I offered to take) only promises notwithstanding I have pressed him all in my power, nor have I yet got any thing from Mr E. Swift but I hope I will, but at present he like every other pleads the badness as an excuse for not paying — in our Spirit trade we have been dreadfully cut up with failures, and in the Brewery very little better, as it seems to be quite the fashion for some time amongst all ranks of Dealers to Shut, and in that the Publicans havent been hindmost, since I began to write this letter I have received a Summons requiring me on a very short Notice to appear before the Commissioners in Dublin to be examined concerning a Mortage for £150 which I had got from David Linn for a debt a short time previous to his being made a Bankrupt, (and which I fear will involve me in a Law Suit, which is a business you know me to be very unfit for, but as I think I am in the right, I therefore hope to get through it prittywell but in the meantime it has made my Hand shake a little & spoilt my letter — I believe you have been informed of Mr Thomas & David Armstrong both having absconded for forgery, the former had Bills of that kind in the Belfast Bank to the amt of about two thousand pounds, the latter I believe had done very little in that way and some say yet that his Estate when settled will do more than pay his debts, but such as those Gent: (and many others in this Country some of which may likely make a visit to that free Country) have shewn rather too much ingenuity therefore Should it so happen that you would meet any of them in the way of any business you would do well to be cautious of who you confide in — The last failure of any great consequence here was Mr J. Brown, (and I understand the largest sums which he owed were in England, I am told he will not pay twenty pence in the pound)

The Spirit of improvement seems to run high in Town this Summer although times have been so bad and a number of very good buildings are going on — notwithstanding the high price of materials,

The Crops in this Country appears very abundant and the weather for some weeks has been remarkably fine for the Harvest which is now general, the Cabbages & Potatoes are both very good this season, & &c. [illegible] tend greatly to render the lower Classes co[illegible] wil[illegible] we are very happy in Cromack and I have dine[illegible] good deal in improving & draining &c and I suppose you will wonder at it, when I tell you that your old friend Rose has in the House allmost every apartment and every convenience to suit her taste, so that the only regret which we often hear this Summer (and in which you may believe I do sincerely join) was the want of some of your family often to be with us, to share in the gratification which our situation afforded, but as that could not be the case it yields us great happiness that you & the family went with such a prospect and that as far as we have yet heard, that all things went well with you, and our sincere hope & desire is, that you may be happily fixt — you will hear something of our domestick concerns from another Quarter, as Rose intends to write although she is very unwell

I hope to hear a great deal of News from you soon I would have wrote sooner but waited this opt. & dont please mention in your next if writing by way of New York I would answer as that opt. is often — my best Love to every one of your family may God bless you all — yrs Will Napier