I am sorry to hear that very little alteration has taken place for the better with poor Upton but my dear friend we must all submit to those kind of troubles and it is our duty to do it with all the resignation in our power when in the course of Providence we are visited with them My poor Sam: has had a long time of this complaint in his Knee but he has no doubt himself but that it will get well in time and I never knew him to utter a murmer about it which shews a far greater strength of mind than I ever possessed Wm & he are still with me in the Brewery but the business is bad here for a number of years past and the new Distillery Laws this year has made it still worse as smaller Stills are allowed to work and the duty lowered to 2/6 p Gallon in place of 5/11½ formerly and if distilled entirely from Malt the whole duty is taken off so that we will have Cheap Whiskey and poor Paddy will get his Belly full of it without the trouble of making it privately as formerly which I believe is the intention of these new laws in the Excise, what Taxes were taken off last year has given considerable relief particularly the Hearth & window and also Horses, Jaunting-Cars servants &c &c which were all struck off — those at the head of Government affairs appear better disposed towards us than formerly so that we hope in some time to be more happy than hitherto — the Cotton trade is doing very well in this Country and people about to embark deeply into it an very large factory is begun in this town by men of name of Mullholland for spinning and others are spoken of by other gentlemen but while I scribble thus I really dont pretend to furnish you with News which you will get in a far different style from others of your correspondents but at any rate I really am to be excused at this time, for I didnot know of this opportunity (which I dont like to let slip) untill the last Hour in which I can write, of writing you may call it so that it is a hasty sketch indeed The family didnot know of me writing nor have I now time to go to the House to let them know so that I realy dont know whither either any of them or Nancy McNaghton would have any thing particular or not but incase they may they are much better hands with the pen than I am and they will have ther opptY at this season incase they dont hit this —

I had almost forgot to mention that agreeable to your desire I paid to the order of Mathew Steel here £0:1:8 British which sum he wrote me he had paid for thorn quicks sent to you I wrote to him what you had written to me about price &c and also the sum which you had ordered me to remit him say £4:19:0 but I made no doubt but whatever made the difference would be easily explained between you, and I havent heard any thing from him since you ask how are thorn quicks sold; the price advances from these being one to three or four years old. I have paid 11/4½ p 1000 for them to plant in Ditches but large ones for Ground Hedges are much dearer — when I wrote you last year our Grain Markets were very low but in some time after they advanced rapidly and are pretty smart this season as there has been rather a failure both in the Wheat & Potatoe Crops —

We are thank God all in pretty good health and happy with best wishes & affectionate [redacted] love to every one of your Family believe me most truly Yrs W. Napier