

Book 6:

Account book of Robert Townsend & Co.; Accounts Current 1784, reconciling accounts from circa 1781 to June 1, 1785.

1. Introduction:

This ledger, "Accounts Current – Robert Townsend & C^o 1784" is a ledger for individual accounts taken from daily ledgers or journals. Dailies or journals listed all customer sales chronologically and then were transcribed at a later date to a ledger, segregating transactions by customer name. Each customer would have all purchases or debits (D^r) listed, by year and date, on the left hand page. All payments or credits (C^r) were listed, also by year and date, on the right hand page. It is interesting to note that some accounts are not settled for two or three years. Robert Townsend, like most other merchants, gave customers credit and accepted payments in cash, commodities or personal services over an extended period of time. The following is an example of payments made by a customer named Thomas Jarvis:

C^r

£ s d

Feb ^y	2	" Cash	56	0	4
March	8	" D ^o	103	0	0
April	5	" D ^o	101	12	0
	21	" 3 Cows & 2 Calves	21	-	-

These payments were made in the year 1784 and included cash, cows, and calves, all valued in pounds, shillings and pence. The letters D^o is the American-English word for ditto. See Currency Conversions in the Glossary in Appendix I, to convert English denominations to approximate values of dollars (Spanish Dollars) and cents (fraction of Spanish Dollars) in New York money.

There are two different sets of page and ledger numbers: the account pages start with [page A], the table of contents/index of names found in the ledger. As illustrated below, Page A shows customer names and ledger page numbers.

[Page A]:

[Customer Account Names]	Page
Robert Townsend	1
James Townsend	2, 3, 4
Samuel Townsend	5
Templeton & Stewart	5
Moses Jarvis	6
Thomas Jarvis	6
Townsend & Birdsall	6
Nath ^l [Nathaniel] Williams	7
William Townsend	7
Balance	8

Sam ^l [Samuel] Townsend, Jun ^r [Junior]	9
Thomas Carpenter	9
Solomon Townsend	10

As described above, each account ledger page will list either Debits (D^r) or Credits (C^r). Each of the two pages for Robert Townsend will be identified by ledger page 1.....1 D^r and..... C^r 1. The following ledger page for James Townsend would begin with 2 D^r and C^r 2. The following ledger would be 3 D^r etc...

The importance of the merchants and shopkeepers in the community should be stressed. The General Store was the equivalent of Walmart, True Value Hardware, LL Bean and United States Post Office all rolled up into one store. People could buy food, shoes, clothing, musket balls, powder, glass panes, and pretty much anything else.

As already mentioned, merchants gave credit to customers because hard money (silver and gold coins) were scarce. Customers were given time to make payments, usually after harvest when the farmer received payment for selling excess wheat, corn or other commodity products. Credit was also given to customers who provided personal services for the shopkeeper. In farming communities where there were dairy cows, farmers produced quantities of butter which was sold to the shopkeeper and in turned sold to nearby larger communities where there was a ready market.

A customer with excellent store credit could direct the merchant to transfer money from his account to pay his debt to a third party. Customers who had credit balances with a third party could transfer that credit to his account where he had a debit balance. These transfers were known as “third party transfers.”

Reading through this and other merchant journals and account ledgers and seeing all the contributions made to the community, one has to hold the merchant in high esteem. He bought and sold products grown or manufactured locally. He provided products imported from England, Europe, China and the West Indies. He provided banking services by giving credit to customers and transferring cash for his customers to third parties. This was the way commerce was conducted, and it worked.

Included are three Appendices. Appendix A is a glossary of terms, Appendix B is a listing of all products sold to Townsend’s customers, and Appendix C is a list of all names in the account book.

2. Ledger accounts (pages 291-312) (for ledger pages [A], 1-12 (double-sided pagination), and 6 loose sheets, all of manuscript):

[2 sided pagination system was used in the original, i.e. two page 10’s, with debit entries on the left sided page, “a” for our pagination purposes, and credit entries (for same account) on the right sided page, “b”].

[Cover Page]:

ACCOUNTS CURRENT

ROBERT TOWNSEND & Co 1784

[Page A]:

	Page
Robert Townsend	1
James Townsend	2, 3, 4
Samuel Townsend	5
Templeton & Stewart	5
Moses Jarvis	6
Thomas Jarvis	6
Townsend & Birdsall	6
Nath ^l [Nathaniel] Williams	7
William Townsend	7
Balance	8
Sam ^l [Samuel] Townsend, Jun ^r [Junior]	9
Thomas Carpenter	9
Solomon Townsend	10

Page 1a, D^r [Debit]:

- D^r Robert Townsend in account current with Robert Townsend & Co.

1781			£	s	d	£	s	d
October	13	To Cash	1	12	0			
1782								
Jany	4	" 2¼ Yds of Cloth 20/	2	5	-			
June	27	" Demet & Titus for Sundrys [sic]	3	1	8			
Augs ^t	14	" Sam ^l Townsend for a negro wench	70	-	-			
1783								
July	4	" Andrew Merle for 1 p ^r [pair] shoes	1	1	-			
	28	" Elijah & I. Cock – sundrys [sic]	2	12	-			
Sept ^r	2	" Demett & Titus – 1 p ^r Leather draws	1	0	6			
Dec ^r	9	" 5¼ Yds Frize 9/	2	11	9			
		" Sundrys [sic]	7	-	-			
	10	" Cash	146	1	9			
	18	" 1 Cask Geneva 61-6 ^{out} [illegible] is 55 Gall ^s 5/	13	15	-			
	27	" 4½ ^{wt} Chocolate 2/6		11	3			
		" Cash	412	16	0			
1784								
Jany	15	" Andrew Merle for shoes & C ^o	1	16	6			
	19	" Elijah Cock for board 50 days						
		" W ^m Townsend for balance his acco ^t	101	18	8½			
May	8	" Cash				134	16	-

	10	" D°				115	4	-
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Page 1b, C^r [Credit]:

Robert Townsend in account current with Robert Townsend & Co. C^r 1

1781			£	s	d	£	s	d
May	8	By Cash	140	0	0			
	12	" Peter Mutty 1 hhd [hogshead] Rum 106 ^{galls} 7/3	38	8	6			
	19	" Cash	18	13	4			
	30	" 1 hhd Rum 104 Galls 6/6	33	16	0			
June	15	" Cash	50	-	-			
	28	" D°	43	9	4			
July	10	" 1 hhd Antigua Spirits 107 Gall ^s 7/	37	9	0			
May	8	" Cash (omitted)	86	7	11			
July	14	" Cash	102	0	0			
Augst ^t	4	" James Townsend for 1 p ^s shirting & 1 p ^s Tick sent the 28 th April 1781	10	16	3			
Octo ^r	2	" Austin Roe for 6 p ^r wool cards		9	-			
1782								
Augst ^t	14	" Cash	70	-	-			
1783								
Dec ^r	16	" Solomon Townsend for balance of his account	97	16	2			
1784								
April	30	By Jacob Coles				250	-	-

Page 2a, D^r [Debit]:

2 D^r James Townsend in account current with Robert Townsend & Co.

1781			£	s	d	£	s	d
May	12	To 1 Loaf sugar 13 ^{wt} 2/4	1	10	4			
June	26	" Sundrys [sic]	59	2	4			
	27	" Barak Sneethen	10	-	-			
July	6	" 1 Loaf Sugar 12 ^{wt} 14 ^{oz} 2/1	1	6	10½			
	9	" 1 Ream paper	1	6	-			
	14	" 1 Tea Kettle	1	2	-			
	19	" Peter Mutty for balance of his acco ^t	83	7	6			
Augst ^t	4	" Robert Townsend for 1 p ^s Sheeting & 1 p ^s tick sent the 28 th April 1781	10	16	3			
	27	" 1 Empty Rum puncheon		10	-	169	1	3½
Octo ^r	15	" Cash paid for 1 stone pot		8	-			
Nov ^r	20	" Sundrys [sic]	19	18	6			
	21	" 7 Yds Cloth 20/	7	-	-			

Dec ^r	13	" 1 P ^s Linen 25 Yds	5/6	6	17	6			
	14	" Sam ^l Townsend for our order		20	-	-			
1782									
Jany	4	" 2¼ Yds cloth for John Townsend	20/	2	15	-			
April	4	" Sundrys [sic]		53	11	7			
May	7	" Cash paid for 1 p ^r Jeans		7	15	-			
June	27	" Demett & Titus for Sundrys [sic] for John [Townsend?]		5	16	10	124	2	5
July	8	" D ^o for D ^o		1	18	-			
Aug ^s ^t	31	" Cash paid W ^m Hyde to purchase wood		20	-	-			
Sep ^t	13	" 56 ^{wt} Sugar		2	-	-			
	26	" Cash for 1 P ^s Linen 25 Yds	5/2	6	9	2			
	27	" Sundrys [sic]		13	4	-			
Octo ^r	7	" Cash Paid M ^{rs} Townsend		2	8	-			
	10	" D ^o D ^o		2	-	-			
		" Sundrys [sic]		4	1	-			
	11	" Cash Paid M ^{rs} Townsend		12	-	-			
	21	" D ^o rec ^d from Peter Mutty		16	-	-	80	-	2
		Carried forward				£	373	3	10½

Page 2b, C^r [Credit]:

James Townsend in account current with Robert Townsend & Co.

C^r 2

1781			£	S	d	£	s	d
May	3	By Cash rw ^d for his order on F. Dominick	85	3	6			
	8	" D ^o rw ^d for John Coles (200 Guineas)	373	6	8			
	28	" D ^o rw ^d for our order fav ^r [favor] E. Golden	112	-	-			
June	7	" D ^o rw ^d for your order on E. Cock	100	-	-			
	11	" D ^o D ^o D ^o	108	16	0			
	25	" D ^o	83	14	2			
July	16	" D ^o rw ^d for David Valentine	200	-	-			
	27	" D ^o	22	-	-	1085	-	4
Aug ^s ^t	4	" D ^o rw ^d for his order on E. Cock	252	14	11			
Nov	20	" 9 Load nut wood	11	5	-			
	21	" Cash	13	3	6			
	24	" D ^o for your order on Gotham Post	30	-	-			
Dec ^r	7	" D ^o rw ^d for 10 Ton Hay	80	-	-			
	13	" 2 cord Oak Wood	8	-	-			
		" Cash	2	10	-			
		" D ^o	93	1	3			
		" 1 Hog 93 ^{wt}	5	16	3	496	10	11
	14	" Cash	20	-	-			
1782								
Jany	10	" D ^o rw ^d for DeHagans receipt for rations for 16 Horses		16	-			

		" cash rw ^d for Hewletts receipt for pasturage or 72 Horses		18	-			
Sep ^t	7	" Cash	20	-	-			
Octo ^r	9	" D ^o p ^r W ^m Hyde	8	-	-			
	24	" D ^o D ^o	8	-	-	57	14	-
		Carried forward				£	1639	5 3

Page 3a, D^r [Debit]:

3 D^r James Townsend in account current with Robert Townsend & Co.

1782			£	s	d	£	s	d
		To amo ^t from page 2				373	3	10½
Octo ^r	25	To Cash paid to M ^{rs} Townsend	7	9	4			
		" Sam ^l Townsend for our order	97	17	6			
	26	" Cash paid M ^{rs} Townsend	7	9	7			
		" D ^o paid for 12 panes window glass		14	-			
	29	" Sundrys [sic]	7	17	5			
Nov ^r	8	" Cash paid Doct ^r Bard for medicines & attendance on M ^{rs} Townsend	4	5	10			
	13	" Moses Jarvis for our order	100	-	-			
		" James Farley D ^o	<u>50</u>	-	-	275	13	8
		" Sam ^l Townsend D ^o	47	4	-			
	14	" your proportion of Discount on Bill of Exchange		3	4			
	20	" Cash paid Doct ^r Tatman for Medicines & attendance on your son John	6	13	6			
Dec ^r	3	" Cash for ½ ^{wt} Salt petre [sic]		3	-			
	13	" 2 Firkins Butter 133 ^{wt} 1/11	12	14	11			
	18	" Cash for 13½ ^{wt} Cod fish 9d		10	1½			
1783								
Jany	10	" Cash for a bed cord for John		<u>8</u>	-	67	16	10½
	22	" 1 hhd Molasses 96 Gallons 5/6	26	8	-			
		" 10 Gallons Spirits 9/6 Cartage Molasses 6/	5	1	-			
	25	" Cash to John Miller p ^r order	2	-	-			
		" 1 Quart Rum D ^o p ^r D ^o		2	6			
	31	" ½ Gallon Rum		5	-			
Feby	1	" Cash to John Miller p ^r order		16	-			
	7	" D ^o to D ^o	1	4	-			
	13	" D ^o to D ^o	1	4	-			
	15	" Sundrys [sic] to D ^o		7	-			
	17	" Cash to D ^o		8	6			
	19	" D ^o to D ^o	<u>1</u>	<u>4</u>	-	39	-	-
		Carried forward				£	755	11 5

Page 3b, C^r [Credit]:

James Townsend in account current with Robert Townsend & Co.

C^r 3

			£	s	d	£	s	d
1782		By Amot from page 2				1639	5	3
Octo ^r	25	By Cash for our order favor S. Harrold	97	17	6			
Nov ^r	9	" Cash p ^r Ephraim Golden	97	4	-			
		" D ^o p ^r W ^m Hyde	19	1	-			
	14	" Bill of Exch ^e for Foraye Ruupts	6	8	-			
	20	" Cash for I empty Cyder [sic] puncheon	-	12	-	321	2	6
Dec ^r	13	" D ^o p ^r W ^m Hyde	21	17	4			
1783								
Jany	25	" D ^o p ^r D ^o	20	-	-			
Mar	20	" D ^o p ^r D ^o	11	9	-			
		" D ^o for order fav ^r W ^m Hyde	30	-	-			
	28	" D ^o fav ^r Townsend Willets	67	6	-			
		" D ^o fav ^r Sampson Crooker	25	4	-			
		" D ^o fav ^r W ^m Hyde	8	-	-	183	16	4
		Carried forward			£	2144	4	1

Page 4a, D^r [Debit] [James Townsend account continued]:

4 D^r James Townsend in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783		To amo ^t from page 3				755	14	5
March	20	To Sundrys [sic]	12	8	-			
	28	" Moses Jarvis for our order	100	-	-			
April	10	" 10 Gallons Spirits 9/	4	10	-			
		" Cash paid making clothes for John	6	-	-			
	23	" Thomas Jarvis for our order	200	-	-			
May	17	" D ^o D ^o	100	-	-			
June	25	" Sundrys [sic]	4	16	8			
July	23	" Capt ⁿ De Molitor for balance of his account	3	14	11½	431	9	7½
	24	" 10 Gallons Spirits & 2 empty pipes	3	11	-			
	25	" Thomas Jarvis for our order	200	-	-			
	28	" Elijah & I. Cock for sundrys [sic] for John Townsend (June 8 th 1782)	4	15	8			
	29	" Cash paid for making clothes for John Townsend	3	17	3			
Sept ^r	2	To Demett & Titus, work for John	1	-	6			

Octo ^r	2	" paid your order favor David Doty	100	-	-			
Dec ^r	27	" 5 ^{wt} Chocolate 2/6		12	6			
1784								
Jany	19	" Extra expenses during M ^{rs} Townsend & Son's illness [?]	<u>16</u>	-	-	329	16	11
		To balance to new account				905	19	1½
					£	2423	-	1
May	10	To Cash				905	19	1½

Page 4b, C^r [Credit]:

James Townsend in account current with Robert Townsend & Co.

C^r 4

			£	s	d	£	s	d
1783		By Amo ^t from page 3				2144	4	1
April	25	By Cash	24	-	-			
May	8	" D ^o	200	-	-			
	17	" D ^o for order fav ^r Townsend Willits	40	-	-			
July	29	" D ^o for your order on Geo: Powers	12	16	-			
Oct ^r	24	" D ^o for 10 Cw ^t [hundred weight] Salt Hay	2	-	-	278	16	-
					£	<u>2423</u>	-	<u>1</u>
1784								
Jany	19	Balance bro ^t down due James Townsend				905	19	1½

Page 5a, D^r [Debit]:

5 D^r Samuel Townsend in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783								
August	6	To balance of acco ^t furnished				77	15	3
	7	" Cash for 1 p ^s linen 25 yds 2/10	3	10	10			
Octo ^r	7	" Thomas Jarvis for our order	100	-	-			
	14	" Cash for 3 ^{wt} Hyson Tea 15/	2	5	-			
	20	" D ^o for 2 Loaves sugar	1	13	8			
Nov ^r	15	" D ^o for Sundrys [sic]	14	15	9			
Dec ^r	16	" D ^o for 2 Bus: [bushels] Salt	-	9	-	122	14	3
					£	200	9	6
1784								
Jany	19	To balance bro ^t down due Rob ^t Townsend & Co				192	9	6

Page 5b, C^r [Credit]:

Samuel Townsend account current with Robert Townsend & Co.

C^r 5

			£	s	d	£	s	d
1783								
Octo ^r	14	By Cash from James Rogers				8	-	-
1784								
Jany	19	By Balance to new account				<u>192</u>	<u>9</u>	<u>6</u>
						200	9	6

[Also on Page 5a, D^r [Debit]:

5 D^r Templeton & Stewart in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1781								
July	7	To Cash				96	9	4
Augs ^t	4	D ^o				448	16	-
1783								
March	17	" 1 ^{wt} Souchong Tea				-	14	-
April	29	" 10 Gallons Spirits 9/				4	10	-
		" 1 ^{wt} Hyson Tea				<u>1</u>	<u>4</u>	<u>-</u>
					£	551	13	4
1784								
Jany	24	To balance bro ^t down due Rob ^t Townsend & Co.				3	9	10½

[Also on Page 5b, C^r [Credit]]:

Templeton & Stewart in account current with Robert Townsend & C^o

C^r 5

			£	s	d	£	s	d
1781								
May	25	By 2 firkins Butter 124 ^{wt} 1/				6	4	-
	29	" 5 Bar ^s [Barrels] Flour				31	8	7
June	9	" 1 hhd Sugar 11-3-2 100/				58	16	9
	14	" 4 Cheeses 46½ ^{wt} 1/3				2	18	1½
Augs ^t	3	" 6 Chests Bohea Tea 2112 ^{wt} 4/3				448	16	-
1784						3	9	10½
Jany	24	" Balance			£	551	13	4

Page 6a, D^r [Debit]:

6 D^r Moses Jarvis in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783								
Augs ^t	1	To balance of account rendered				253	6	½
1784								
Jany	16	To paid storage gauging & cartage of Oyl [sic]				<u>1</u>	<u>11</u>	<u>6</u>
					£	254	17	6½
		To Balance due Robert Townsend & C ^o				216	12	10½

Page 6b, C^r [Credit]

Moses Jarvis Moses Jarvis in account current with Robert Townsend & Co. C^r 6

			£	s	d	£	s	d
1783								
Augs ^t	9	By Cash For Miller Turner's order on Capt ⁿ Kerr				1	-	-
Sep ^t	19	" D ^o for Cha ^s Norris order on D ^o				7	9	4
1784								
Jany	16	" Peter Schermerhorn for 4 Bar ^s [Barrels] of Oyl 108¼ Gall ^s [Gallons] 5/6				29	15	4
		" Balance to new account			£	254	17	6½

[Also on Page 6a, D^r [Debit]]:

6 D^r Thomas Jarvis in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783								
Augs ^t	15	To balance of account rendered				681	3	9
Octo ^r	7	" Sundrys [sic] as p ^r Bill				<u>61</u>	<u>15</u>	<u>6</u>
					£	742	19	3
1784								
Jany	24	To balance bro ^t down due Rob ^t Townsend & Co				642	19	3
Feb ^y	3	To Cash for 2 dollars base metal					16	
					£	643	15	3

[Also on Page 6b, C^r [Credit]]:

Thomas Jarvis in account current with Robert Townsend & Co. C^r 6

Jany	24	Balance				315	3	-
					£	327	17	0

Page 7b, C^r [Credit]

Nathaniel Williams in account current with Robert Townsend & Co.

C^r 7

			£	s	d	£	s	d
1783								
Augs ^t	9	By Cash rw ^d into our care				92	13	-
Sep ^r	3	“ D ^o D ^o				25	17	4
	27	“ D ^o D ^o				<u>209</u>	<u>6</u>	<u>8</u>
					£	327	17	-
1784								
Jany	24	By Balance	£	315	3	0		

[Also on Page 7a, D^r [Debit]]:

7 D^r William Townsend in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1782								
April	30	To House expenses for 13 ^{weeks} + 1 ^{day} Board 30/	19	14	3			
Augs ^t	7	To Cash	4	13	4			
	30	“ D ^r for 1 firkin Butter	5	15	6½			
1783								
Augs ^t	1	“ paid freight & cartage of a Trunk		<u>2</u>	<u>6</u>	30	5	7½
Sep ^t	2	“ Adventure to Hartford for proceeds of Sundrys [sic]	40	9	9			
Dec ^r	16	To balance of W ^m Townsend & C ^o acco ^t	<u>35</u>	<u>5</u>	<u>4</u>	75	15	1
					£	106	0	8½

[Also on Page 7b, C^r [Credit]]:

William Townsend in account current with Robert Townsend & Co.

C^r 7

			£	s	d	£	s	d
1781								
July	27	By Cash for 1 ^{wt} Indigo		7				
1782								
Jany	28	By D ^o for 1 ^{oz} D ^o		1	-			
May	8	“ D ^o for ¼ ^{oz} D ^o		4	-			
Augs ^t	12	“ D ^o for 2 ^{oz} D ^o		2	-			

1783								
March	8	" H. Cockle 1 ^{wt} D ^o		7	-			
May	7	" ¼ ^{oz} D ^o		<u>2</u>	<u>-</u>	1	3	-
	9	" 1 ^{oz} D ^o		8	-			
	10	" 6 ^{oz} D ^o	1	19	-			
	13	" 1 ^{oz} D ^o		8				
	14	" ¼ ^{oz} D ^o		2				
1782								
Nov ^r	6	" H. Cockle for ¼ ^{wt} Indigo		2				
1784								
Jany	19	" Rob ^t Townsend for balance	<u>101</u>	<u>18</u>	<u>8½</u>	<u>104</u>	<u>17</u>	<u>8½</u>
					£	106	-	8½

[*The following page entries labeled Balances (D^r) and Contra (C^r) have been crossed out by Robert Townsend and claimed as "entirely 13rroneous [sic]." Instead of crossing out items, I have lined out each entry. The column before the £, s and d columns are numbered and at this time I have not unlocked the meaning of these entries. In many account ledgers, Jany (January) 24th was Robert Townsend's account book balance summation date. Since the next two ledger entries deal with bottom line balances, the "mystery" column, in my opinion, plays some significance in identifying where or when these entries were derived_F.S., transcriber].

Page 8a:

~~D^r - Balances~~

1784				£	s	d
Jany	24	To Demett & Titus	4	1	4	0
		" Robert Townsend	5	21	2	7
		" Jonathan Weeks	22		12	1
		" Jacob Coles	29	500	16	0
		" W^m Hanhurst [?]	33		4	-
		" W^m Hyde	37	16	-	-
		" John & W^m Titus	"	-	6	-
		" James Townsend	55	905	19	1½
		" Tredwell Jackson	57	2	-	-
		" Dennis M^cReady	7	1	-	-
		" Polly Bavard	41	-	6	-

The above account being entirely erroneous [sic] is entered right in folio 11.

Page 8b:

~~C^r - Contra~~

1784				£	s	d
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Jany	24	By Able Noble	4	31	4	3
		“ Peter Mutty	8	37	14	5
		“ Thomas Warner	11	-	-	6
		“ Templeton & Stewart	13	3	9	10½
		“ Daniel Cock	15		9	10½
		“ David Doty	“		13	-
		“ Henry Powell	16		16	-
		“ James Townsend (Doctor)	18	29	5	4
		“ Moses Jarvis	24	216	12	10½
		“ Thomas Jarvis	25	642	19	3
		“ Townsend & Birdsall	26	58	13	4½
		“ Jonas Hawkins	27		3	-
		“ Prior Townsend	29	3	16	-
		“ Capt ⁿ Edw ^d M ^{rs} Michael	30	4	8	3½
		“ Benjamin Townsend	32	11	2	-
		“ John Weeks	33		16	-
		“ James Peters	“		2	-
		“ Peter Schermerhorn	“	29	15	4
		“ W ^m Cock	39	2	8	-
		“ Robert Stoddard	40	8	11	8
		“ Nicholas Wright	53	15	16	5
		“ Sam ^t Townsend	54	192	9	6
		“ Samuel Townsend (Dutchess County)	60	35	13	3
		“ Thomas Carpenter (West Chester)	“	18	17	2

The above account being entirely Erroneous is entered right in folio 11.

Page 9a, D^r [Debit]:

9 D^r Samuel Townsend (Duchess County) in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783								
May	21	To 1 hhd molasses 102 galls 3/3				16	11	6
		“ 1 Box Sugar 4 – 0 – 27 W ^t @ 85/				19	1	9
1785								
April	20	To interest on the above 1 ^{yr} 8 ^{mos} @ 6 pct				3	11	2
1791								
April	7	To interest on £20-3-1 5 ^{yr} 11 ^{mos} @ 6pct				7	-	11

Page 9b, C^r [Credit]:

Samuel Townsend (Duchess County) in account current with Robert Townsend & Co.

C^r 9

			£	s	d	£	s	d
1785								
May	4	By Cash rw ^d [reward] p ^r Elijah Cock				19	1	4
1791								
April	7	By Balance				27	4	-

Memorandum:

I have this day April 7, 1791 with the approbation of James Townsend, who is equally concerned in the above balance, signed the same to a petition of insolvency of Samuel Townsend.

Robert Townsend

[Also on Page 9a, D^r [Debit]]:

D^r Thomas Carpenter (West Chester County) in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783								
June	23	To 1 hhd Spirits 111 gallons 5/8				31	9	-
		" 2 Loaves Sugar 16 ^{wt} 1/5				1	2	8
		" 1 Tierce Molasses 76 Galls 2/7				9	16	4
		" 1 Bar ^l Sugar 2-3-24 w ^t 60/				8	17	10
		" paid cartage sugar					<u>3</u>	<u>-</u>
						51	8	10
1784								
Jany	24	To balance bro ^t down	18	17	2			
1785								
Augs ^t	20	To damage by laying out of the money 2 years	2	5	2			

[Also on Page 9b, C^r [Credit]]:

Thomas Carpenter (West Chester County) in account current with Robert Townsend & Co. C^r 9

			£	s	d	£	s	d
1783								
Jany	23	By Cash				32	11	8
1784								
Jany	24	By Balance				<u>18</u>	<u>17</u>	<u>2</u>
					£	51	8	10

Page 10a, D^r [Debit]:

D^r Solomon Townsend in account current with Robert Townsend & Co.

			£	s	d	£	s	d
1783								
May	20	To paid freight & Cartage of Iron				1	10	-
July	5	“ D ^o for 7 pocket Handkfs				1	15	10
	10	“ 2 casks porter				2	2	6
August	30	“ paid your order fav ^r Elijah & Isaac Cock				14	18	8
Dec ^r	16	“ Robert Townsend for balance				<u>97</u>	<u>16</u>	<u>2</u>
					£	118	3	2

Page 10b, C^r [Credit]:

Solomon Townsend in account current with Robert Townsend & Co.

C^r 10

			£	S	d	£	s	d
1783								
May	21	By Cash				40	-	-
June	21	“ D ^o for order on D. Parker Esq.				28	3	2
Dec ^r	4	“ D ^o				50	-	-
					£	118	3	2

Page 11a, D^r

D^r

Balance

			£	S	d	£	s	d
1784								
Jany	24	By Able Noble	31	4	3			
		“ Peter Mutty	37	14	5			
		“ Thomas Warner	-	-	6			
		“ Templeton & Stewart	3	9	10½			
		“ Daniel Cock		9	10½			
		“ David Doty		13	-			
		“ Henry Powell		16	-			
		“ James Townsend (Doctor)	29	5	4			
		“ Moses Jarvis	216	12	10½			
		“ Thomas Jarvis	642	19	3			
		“ Townsend & Birdsall	58	13	4½			
		“ Jonas Hawkins		3	-			
		“ Prior Townsend	3	16	-			
		“ Capt ⁿ Edw ^d M ^c Michael	4	8	3½			
		“ Benjamin Townsend	11	2	-			
		“ John Weeks		16	-			

		" James Peters		2	-			
		" Peter Schermerhorn	29	15	4			
		" W ^m Cock	2	8	-			
		" Robert Stoddard	8	11	8			
		" Nicholas Wright	15	16	5			
		" Sam ^l Townsend	192	9	6			
		" Samuel Townsend (Dutchess County)	35	13	3			
		" Thomas Carpenter (West Chester)	18	17	2			

Page 11b, C^r

Contra

C^r 11

1784			£	s	d	£	s	d
Jany	24	By Demett & Titus	1	4	0			
		" Robert Townsend	21	2	7			
		" Jothem Weeks		12	1			
		" Jacob Coles	500	16	0			
		" W ^m Hawnhurst		4	-			
		" W ^m Hyde	16	0	0			
		" John and W ^m Titus		6	-			
		" James Townsend	905	19	1½			
		" Tredwell Jackson	2	-	-			
		" Dennis M ^c Ready	1	-	-			
		" Polly Bernard		6	-			

Page 12a, D^r

D^r

Cash

1784			£	s	d	£	s	d
April	30	To amo ^t						
May	13	" Samuel Townsend	40	8	0			
	25	" Nathaniel Williams		14	-			
June	7	" Nicholas Wright	15	16	5			
		" Alsop & Ja ^s Hunt 2 p ^s Letter ^d Canvas Left for M ^{rs} Cockles celler [sic] Doors		8	-			
	8	" Robert Stoddard	8	11	8			
	14	" Townsend & Birdsall	30	0	0			
	26	" Abell [sic] Noble for his order W ^m Hawnhurst	32	7	7			
Aug ^t	3	" Samuel Townsend in full	73	1	6			
Sep ^t	9	" Moses Jarvis p ^r Tho ^s Tom	39	7	4			
	10	" Elijah Cock	41	8	4			
Dec ^r	24	" W ^m Cock	2	8	0			
1785								
April	9	" Moses Jarvis	1	13	8			
May	4	" Samuel Townsend p ^r Elijah Cock	19	1	4			

1784			£	s	d	£	s	d
April	30	By Amo ^t						
May	8	“ Robert Townsend	134	16	-			
	10	“ James Townsend	905	19	1½			
		“ Rob ^t Townsend	115	4	-			
		“ Parr Hubbs for 1 Gallon Rum Short Measure in a bar ^l sold in 1782	-	8	-			
	25	“ Nathan ^l Williams	315	17	4			
August	3	“ Robert Townsend	73	1	6			
Sep ^t	6	“ Dennis M ^c Ready	1	-	-			
Oct ^r	2	“ Rob ^t Townsend	41	8	4			
	4	“ D ^o	39	7	4			
	28	“ James Townsend P ^r John Townsend	100	8	1			
Oct ^r	13	“ Tredwell Jackson	2	-	-			
1785								
Jany	12	“ James Townsend	100	11	-			
		“ Robert Townsend	8	14	2			
		“ Charges of Merch ^{se} being for so much wanting to balance Cash amo ^t	23	16	11			

[End of entries in ledger; the following 6 loose manuscript sheets of varying sizes and formats found in back of ledger]:

Loose sheet 1:

P ^d	Anthony L. Blecker [Bleeker]	£	60	7	6			
Paid	Rogers & Murray		7	2	6			
Paid	Samuel Franklin		8	17	4			
Paid	Pearsall & Glover		26	10	2¾			
Paid	Adam Gilchrist		101	16	11			
	Elijah Cock		<u>18</u>	<u>5</u>	<u>6</u>	223	9	11¾
Paid	John & Francis Atkinson		12	5	4			
Paid	W ^m Hill		1	19	7			
Paid	Willett [&] Seaman		6	4	4			
Paid	Galbreaths & Thompson		2	17	3½			
Paid	Comfort & Jo ^s Sands		<u>18</u>	<u>15</u>	-	42	1	6½
Paid	Edward Hyde		10	1	9			
Paid	Hubert Van Wagenan		1	14	-			
Paid	Isaac Cock		14	17	11			
P ^d	I Moore		5	17	-			
Paid	Benjamin Haviland		8	3	1			
Paid	Murray Sanson & C ^o		6	19	3			
paid	Mumford & Bowen		<u>22</u>	<u>16</u>	<u>9</u>	<u>69</u>	<u>19</u>	<u>9</u>
						335	11	3¾

Paid	Fred ^k Rhinelender	19	0	0			
paid	Caleb Lawrence	<u>6</u>	<u>0</u>	<u>0</u>	<u>25</u>	-	-
					360	11	3¼

Loose sheet 2:

New York, July 5th 1783

M^r Abel

To Robert Townsend D^r

1783 [illegible]

To 1 hhd Rum 109 Gallons

6/3

£31 – 4 – 3

Loose sheet 3:

Mr. Peter Muttu

New York

To Robert Townsend & C^o D^r

			£	s	d
1781					
May	12 th	To Sundrys [sic] as p ^r Bill	£	53	0 0
June	26	" Ditto		51	3 6
July	28	" 1 Quarter Cash Lisbon Wine		11	10 -
Augs ^t	25	" 1 hhd Rum & Cartage		4	2 6
1782					
June	22	" 33 Gallons Rum	9/	14	17 0
		" 2-1-7 Sugar	95/	9	16 7
Octo ^r	10	" 33 Gallons Rum	12/	19	16 0
		" 1 Box Sugar 3-2-18 ^{wt}	95/	17	7 9
	27	" 10 Gallons Lisbon Wine	12/	6	- -
Dec ^r	31	" 1 hhd Rum & 25 ^{wt} Coffee & 1 hhd Molasses		71	1 -
		C ^r	£	336	5 8

1781			£	s	d	£	s	d
May	12 th	By Cash	£	20	16 0			
July	19	" D ^r paid James Townsend		83	7 6			
Octo ^r	13	" Cash		51	13 6			
1782								
Sep ^r	25	" D ^o		8	13 7			
Octo ^r	21	" D ^o rw ^d by Ja ^s Townsend		16	- -			

Dec ^r	24	“ D ^o	36	14	8			
1783								
March	1	“ D ^o p ^r Sam ^l [?] Harrold	35	4	0			
	19	“ D ^o p ^r D ^o	45	0	0			
April	10	“ 1 Bushel potatoes [sic]	1	2	0			
May	17	“ Order favor T. Willets	18	14	9	<u>317</u>	<u>6</u>	<u>0</u>
					£	18	19	8
		D ^r						
Sep ^t	25	To Paid our order on you favor Townsend Willets returned				<u>18</u>	<u>14</u>	<u>9</u>
					£	37	14	5

Loose sheet 4:

13½ Yds Mock Marseilles

13½ Yds Callico [sic]

8¼ Yds Cotton say printed Cotton

14 Yds Burkram

James Townsend one half of the above & Robert Townsend to other half.

[Reverse side of page 4]:

247	14	7
1	17	4
-	<u>18</u>	-
253	9	11
<u>251</u>	<u>10</u>	<u>6</u>
1	19	5
24	-	-
25	19	5

Loose sheet 5 [in folio form, 4 sides]:

[Side 1]:

April 2^{d[nd]} 1784

	£	s	d
Robert Townsend D ^r to Elijah Cock for board from the 25 th March , 8 days	£		
-----May 4-----			
Robert Townsend D ^r to Elijah Cock For board from the 1 st 4 days	£		
----- 8-----			

Robert Townsend D ^r to Cash	134	16	0
-----10-----			
James Townsend D ^r to Cash	905	19	1½
-----10-----			
Robert Townsend D ^r to Cash	115	4	0

Rum D ^r to Cash paid Carr hubs for 1 Gallon short measure in a Bar ^l sold him in 1782	0	8	0
-----13-----			
Sam ^l Townsend C ^r By Cash	40	8	0
-----25-----			
Nath ^l Williams C ^r [illegible] to Cash	14	0	-

Nath ^l Williams D ^r to Cash	315	17	4½
-----July 7-----			
Nicholas Wright C ^r By Cash	15	16	5

Cash D ^r to Charge Merch ^{se} Rw ^d from Alsop & Ja ^s Hunt for 12 p ^s Sethard [illegible] Canvis [sic]	0	8	0
-----8-----			
Robert Stoddard C ^r By Cash	8	11	8

[Side 2]:

July 14th 1784

	£	s	d
Townsend & Birdsall C ^r By Cash	30	0	0
-----26-----			
Abel Noble C ^r By Cash Rw ^d for his order on W ^m Hawnhurst [?]	32	7	7
-----Augs ^t 3-----			
Sam ^l Townsend C ^r By Cash	73	1	6

Robert Townsend D ^r to Cash	73	1	6
-----Sept ^r 6-----			
Dennis M ^c Ready D ^r to Cash	1	0	0
-----9-----			
Moses Jarvis C ^r By Cash Rw ^d from Thom ^s Tom	39	7	4
-----10-----			
Elijah Cock C ^r By Cash	41	8	4
-----Octo ^r 2-----			
Robert Townsend D ^r to Cash	39	7	4
Tredwell Jackson D ^r to Cash	2	0	0
-----28-----			
James Townsend D ^r to Cash	100	8	1
-----Nov ^r 11-----		5	9
James Townsend D ^r to Merch ^{se} Gen			

For 6½ ⅛ [6⅝] Yd Mock Marseilles	7/3 £	2	5	9
" 7 Yds Buckram	2/3		15	9
" 4⅛ Yds Cotton Callico [sic]	7/3	1	9	11
" 6¾ Yds printed Callico [sic]	8/	2	14	0

James Townsend D ^r to House Expenses for sundry furniture as p ^r Inventory £		13	1	8

[Side 3]:

November 11th 1784

		£	s	d
Robert Townsend D ^r to M [merchandise] Gen ^l				
For 6⅝ Yds Mock Marseilles	7/3 £	2	7	9
" 7 Yds Buckram	2/3		15	9
" 4⅛[?] Yds Cotton Callico [sic]	7/3	1	9	11
" 6¾ Yds printed Callico [sic]	8/	2	14	0

Robert Townsend D ^r to Charges Merch ^{se}				
For 1 Iron Chist		10	12	6
-----Dec ^r 24-----				
W ^m Cock C ^r By Cash		2	8	0

[Side 4]:

May 14th 1784

		£	s	d
Robert Townsend D ^r to Elijah Cock				
For Sundrys [sic] since the 10 th Dec ^r 1783	£	23	11	0
-----23-----				
Robert Townsend D ^r to Elijah Cock				
For Sundrys [sic] for Sam Jarvis	£	1	16	5
-----28-----				
James Townsend D ^r to Samuel & Robert Townsend for 2¾ Gallons Spirits 8/		1	0	0

Loose sheet 6:

New York April 9th 1785

		£	s	d
Moses Jarvis D ^r To Merch ^{se}				
For Interest		7	10	8

Molasses D ^r To Moses Jarvis					
For 10 hhds	104 – 17	102 – 10			
	107 - 8	112 - 6			
	111 – 16	108 – 15			
	108 – 17	104 - 4			
	<u>100 - 6</u>	<u>100 - 7</u>			
	530 – 64	526 - 42			
		<u>530 - 64</u>			
		1056 – 106			
		<u>106</u>			
	950 Gls		1/9	£	83 2 6

Moses Jarvis C ^r By Cash					1 13 8

Molasses D ^r To Cash paid cartage of 10 hhds Molasses					1 5 0
					-----May 4-----
Samuel Townsend/Dutchess County C ^r					
By Cash rw ^d from Elijah Cock					19 1 4

James Townsend D ^r to Molasses for 5 hhds 487 Gls			1/9		42 12 3

Robert Townsend D ^r to Molasses for 5 hhds 462 Gls			1/9		40 10 3

[Reverse side of sheet 6]:

New York June 11th 1785

	£	s	d
Townsend & Birdsall D ^r To Merch ^{se}			
For Interest	3	5	7½

Bonds & Notes D ^r to Townsend & Birdsall for their note payable the 1 st Augst ^t	31	19	0

[End of the Accounts Current Ledger].

3a. Appendix – Glossary of terms:

Abbreviations – Ja^s (James); W^m (William); p^s (piece); p^r (per); rw^d (reward); Fred^k (Frederick; Rob^t (Robert); Augst (August); Sept^r (September); Octo^r (October); Nov^r (November); Dec^r (December);

Barrel – a container that usually holds 31½ gallons for most liquids.

Bills of Exchange – a written authorization or order to pay a stated sum of money to a specified person.

Bond – an instrument under which a person guarantees to pay a stated sum of money on or before a specified day.

Bushel – a unit of measure 4 pecks (8 gallons). 1 Bushel of flour is 56 pounds.

Calico (Callico –English spelling) – a plain woven cotton printed with a figured pattern, usually on one side.

Card (Wool) – to prepare wool by special process for combing and paralleling fibers of wool prior to spinning.

Chest – a container such as a chest of tea (60 to 80 pounds)

Currency Conversions - £ (pounds), s (Shillings) and d (pence) to dollars (Spanish Milled Dollars) and cents (Parts of the Spanish Milled Dollar).

The United States mint commenced production in 1793, nine years after the Accounts Current ledger was completed (1784). In 1793, 110,512 one cent copper coins were minted, for a total face value of 1,105.52 dollars (SMD). It wasn't until 1857, 64 years after the U.S. Mint was in operation, that the country had an adequate supply of minted coins in circulation. At that point in time all foreign coins were demonetized. The Spanish Milled dollar played a major role in everyday commerce in Colonial America, and the newly minted U.S. silver dollar was fashioned after this foreign coin.

The SMD was valued at 8s (shillings) or 96d (pence) New York money. The following values are for the £, s and d in New York money: 1£ = 2.50 SMD, 1s = .125 cents and 1d = .01042 cents. Converting £6 . 7s . 6d to dollars and cents:

$$(6 \times 2.50) + (7 \times .125) + (6 \times .01042) = 15 + .875 + .0625 = 15.9375 \text{ or } 15.94 \text{ dollars}$$

Firkin – a small wooden vessel or tub for butter or lard, usually 56 pounds, 8 gallons of ale or beer.

Frieze – a Heavy woolen cloth.

Hogshead – a large cask, one containing from 63 to 140 gallons.

Hundredweight (cwt) – 100 Troy pounds.

Loaves – a shaped or molded mass (a loaf of sugar).

Marseilles – a thick cotton fabric woven in figures or stripes, chiefly for bed spreads and other coverings.

Note – a written promise to pay.

Pipe – a container holding 126 gallons of wine, spirits, cider or vinegar.

Porter – a mixture of ale beer and tuppenny. A tuppenny was a beer with less alcohol and sold 2d (2 pence) for a pint.

Puncheon – a container holding 72 gallons of ale, beer or porter; 84 gallons of wine, spirits, cider or vinegar; 90-100 gallons of rum.

Reward – pay a person for a service.

Saltpeter – (saltpeter is the English spelling) Potasium nitrate used in manufacturing gunpowder.

Say – a thin silk or woolen fabric similar to serge.

Serge – a woolen fabric used for clothes.

Teas – Bohea (black tea); Hyson (green tea); Souchong tea (Black tea); all three teas were imported from China.

Tick – The cloth case of mattress or pillow.

Tierce – 42 gallons of wine, spirits, cider or vinegar.

2b. Products and services:

Townsend & Company Products and Services

Material & Clothing		Food & Drink		Miscellaneous	
Cloth	Linen	Gin	Chocolate	Sundries	Wood
Freise	Jeans	Spirits	Hogs	Slave	Cellar Door
Canvas	Indigo	Cider	Cod Fish	Board (Rent)	Hay
Marseilles	Shoes	Rum	Cheese	Paper	Oakwood
Shirting	Draws	Wine	Cows	Bed Cord	Nutwood
Tick[ing]		Hyson Tea	Calves	Window Glass	
Cards		Souchong Tea	Sugar	Tea Kettle	
Calico		Bohea Tea	Salt	Stone Pot	
Sheeting		Water Mellons		Oil	
		Butter	Mollases		
		potatoes			

3c. Names:

1. NAMES, PERSONAL (note: citations for each individual will be included after exhaustive research):

NAME	OCCUPATION	ADDRESS/LOCALITY	FIRST DATE APPEARS	LAST DATE APPEARS
Abel, Mr. [or Abel Noble?]				
[Atkinson, Francis] [of John & Francis Atkinson]				

[Atkinson, John] [of John & Francis Atkinson]				
Bard, Doct.	Doctor			
Bernard, Polly [also: Bavard]				
Blackmore [Draft on W^m Snell & C^o London]				
Bleeker, Anthony L. [Blecker in account books]	Auctioneer (per June 1773 advertisement in the Royal Gazette)			
?Canvis, Sethard [merchandise?]				
Carpenter, Thomas (of Westchester County, N.Y.)				
Carpenter, Thomas [different than above?]				
Cock, Daniel				
Cock, Elijah [also: E.] [of Elijah & Isaac Cock]				
Cock, Isaac [of Elijah & Isaac Cock]				
Cock, Wm. [William]				
Cockle, H. [Hannah]				
Cockle, K.				
Cockles, Mrs. [Hannah Cockle?]				
Coles, Jacob				
Coles, John				
Crooker, Sampson				
DeHagen				
DeMolitor, Capt.				
Dominick, F.				
Doty, David [Doughty ?]				
Farley, James				
Franklin, Samuel				
Gilchrist, Adam				
Golden, Ephraim [also: E.]				

Harrold, Sam. [Samuel] [also: S.]				
Haviland, Benjamin				
Hawkins, Jonas				
Hawxhurst, William [also: Hawnhurst, Hanhurst]				
Hewlett				
Hill, Wm. [William]				
Hubbs, Parr [also: Carr]				
[Hunt, Alsop] [of Alsop & Jas. Hunt [James]]				
[Hunt, James] [of Alsop & Jas. Hunt [James]]				
Hyde, Edward				
Hyde, Wm. [William]				
Jackson, Tredwell				
Jarvis, Moses				
Jarvis, Sam [Samuel]				
Jarvis, Thomas				
Kerr, Capt.				
Lawrence, Caleb				
Longen, William				
McMichael, Edward, Capt.				
McReady, Dennis				
Merle, Andrew				
Miller, John				
Moore, Blasé [I?]				
Mutty, Peter				
Noble, Able [also: Abel, Abell] [or Mr. Abel?]				
Norris, Chas. [Charles]				
Parker, D., Esq.	Attorney?			
Pesea, John				
Peters, James				
Powell, Henry				
Powers, Geo. [George]				
Rhinelender, Fredk. [Frederick]				

Roe, Austin				
Rogers, James				
Ruupts, Foraye [Name? : “Bill of Exch ^e for Foraye Ruupts”]				
[Sands, Comfort] [of Comfort & Jos. Sands [Joseph]]				
Sands, Joseph [of Comfort & Jos. Sands [Joseph]]				
[Sanson, Murray?] [of Murray Sanson & Co. (New York, N.Y.)]	Merchant(s)	Water Street between Burling and Beekman’s Slip (per March 1780 advertisement in the Royal Gazette)		
Schermerhorn, Peter				
[Seaman, Richard] [of Willet & Seaman]				
Sneethen, Barak				
Stoddard, Robert				
Stricklin, Jonathan				
Tatman, Doct. [“for Medicines & attendance on your son John [Townsend? Who is parent referred to?”]	Doctor			
[Templeton, Oliver] [of Templeton & Stewart (New York, N.Y.)]	Merchant(s) (and auctioneers?)	“Auction at the Coffee House Bridge” (per April 1780 advertisement in the Royal Gazette)		
[Titus, John] [of John & Wm. Titus [William]]				
[Titus, William] [of John & Wm. Titus [William]]				
Tom, Thos. [Thomas] [also: Thom.]				
Townsend, Benjamin				
Townsend, James [also: Ja.] [Doctor?]				
Townsend, James, Dr.	Doctor			
Townsend, John				

Townsend, Mrs.				
Townsend, Prior				
Townsend, Robert [owner of account book]				
Townsend, Samuel [also: Sam.]				
Townsend, Samuel (of Dutchess County, N.Y.)				
Townsend, Solomon				
Townsend, William [of William Townsend & Co.]				
Turner, Miller				
Valentine, David				
Van Wagenan, Hubert				
Warner, Thomas				
Weeks, John				
Weeks, Jonathan				
Weeks, Jothem				
Willets, Townsend [also: T.]				
Williams, Nathaniel [also: Nathan, Nath.]				
Wright, Nicholas				

2. NAMES, CORPORATE (note: citations for each individual business venture will be included after exhaustive research):

NAME	OPERATION SPAN	ADDRESS/LOCALITY	FIRST DATE APPEARS	LAST DATE APPEARS
Alsop & Jas. Hunt [James]				
Comfort & Jos. Sands [Joseph]				
Demitt & Titus [also: Demet, Demett]				
Elijah & Isaac Cock [also: I. Cock]				
Galbreaths & Thompson				
Gotham Post (newspaper)				

John & Francis Atkinson				
John & Wm. Titus [William]				
Mumford & Bowen				
Murray Sanson & Co. (New York, N.Y.)	Merchants	Water Street between Burling and Beekman's Slip (per March 1780 advertisement in the Royal Gazette)		
Pearsall & Glover				
Robert Townsend & Co. (New York, N.Y.)				
Rogers & Murray				
Samuel & Robert Townsend (New York, N.Y.) [Robert Townsend & Co.?)				
Templeton & Stewart (New York, N.Y.) [Oliver Templeton]	Merchants (and auctioneers?)	"Auction at the Coffee House Bridge" (per April 1780 advertisement in the Royal Gazette)		
Townsend & Birdsall				
William Townsend & Co.				
Willet & Seaman [Richard Seaman]				

C. VESSELS (note: if not named, was determined by name of master found in accounts) (none mentioned)

NAME	MASTER	OWNER and/or AGENT	HOME PORT		NOTES

[End of book 6].