and a quarter per week," and ale for the family and friends. The wife "can't wear much nor very fine laces with 16 s. a week for cloaths," but the family expects to have a country lodging sometimes for its rest and recreation, and to employ a maid servant. The pocket expenses of the master are 10 pounds 8 shillings a year, and 5 pounds 4 shillings do for the mistress and for the four children to buy fruit, toys etc. Schooling for the children amounts to 8 pounds annually, at least, and "entertainments in return for such favors from friends and relations" to 4 pounds. Their 390 pounds must also cover expenses of trade, travelling charges, and the like; but even so, the standard of living in the middling station of life in the City of London in the eighteenth century seems to have provided for a fairly comfortable and well-rounded existence.

"An Historical, Geographical, Commercial and Philosophical View" of the Americas

Four volumes of this comprehensive view of the Western Hemisphere, written in 1795 by an English dissenting minister, are among the many curious items which are continually being added to the collection of the Society. They derive peculiar interest from the fact that the author, William Winterbotham, at the time it was written was a prisoner in Newgate, to which he had been committed for expressing too liberal views in his sermons. The work is a compilation, and he quotes Benjamin Franklin and Buffon among his authorities. Winterbotham was a close friend of Southey, and the latter left his manuscript of William Tell with him in prison.

The first volume begins with the discovery of America, and after a very fair-minded account of the Revolution, the author proceeds with a description of North, Central, and South America, and the West Indies. Two cuts from the section on American quadrupeds

are reproduced on the next page.

Along with the dissimilarities to be expected between this and later books on the same subject, in the matter described and the manner of expression, there are some amusing resemblances to the modern point of view. One section, entitled "Prospects and Advantages of European Settlers," begins with an effort to disabuse the minds of prospective immigrants of some mistaken





Some American Quadrupeds

notions commonly held by Europeans. "It is imagined by numbers," says Winterbotham, "that the inhabitants of North-America are rich, capable of rewarding, and disposed to reward all sorts of ingenuity; that they are at the same time in a great degree ignorant of all the sciences; and consequently that strangers possessing talents in the belles lettres, fine arts, &c must be highly esteemed, and so well paid as to become easily rich themselves." Mistaken or not, these notions seem to have been strangely tenacious.

Ja tome contro am cet the bearent on perone Jehan Sela bare coming par Jufice a gue an John Smy y senant Jehan Fonetilleter tabellion pine se la sude bio tarope hemis of ear browner in nenfly a se yournal be pine de bine taupo contenues en la trumpacon pine la quelle as juites print a part a rontent psenant le su tabellion set en queta le son alla selacon sucont probablion suconfing acces but le poel se sucont et e tresse se sucont se sucont suconfine acces but le poel se sucont et e tresse se sucont suconfine acces but le poel se sucont et e tresse se sucont en suconfine acces but le poel se sucont et e tresse se sucont en se sucont

A Norman French Quittance dated 1413

A fifteenth century quittance, the oldest business document so far acquired by the Society, has come recently from Professor David Eugene Smith of Columbia University. Professor Smith is himself an enthusiastic collector, particularly in the line of the history of mathematics, and early Arabian literature on astronomy and mathematics. (His collection, by the way, includes a pair of loaded dice dug up in ancient Babylon!) Professor Smith expressed much interest and sympathy with the aims of the new-born Business Historical Society, and has favored us with two gifts—one, a veritable "indenture," that is, a deed whose top has been cut in an indented manner. His second gift, shown herewith, is the quittance dated 1413, transcribed into Norman French and translated into English.

TRANSCRIPTION

A tous ceulx qui ces lettres verront ou orront Jehan de la Bare commiz par Justice ala garde du seel des obligacions de la viconte du neufchastel Salut. Savoir faisons que au jour duy pardevant Jehan Fovetel clerc tabellion jure de la dite viconte fu present Jehan de la Mote qui congnut avoir eu et receu de honourable homme et saige Henry le cat viconte du neufchastel et de Gournay le somme de vint souls tournois qui tauxez lui ont este par monsieur