



Guide to
Microfilm Edition
of
Benjamin
Franklin's

Account Books

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PUBLISHER'S NOTE

Some of the accounts appear upside-down or backwards in the microfilm, due to the eighteenth-century practice of frequently beginning a new ledger in the back of an old one and working forward using the blank pages. Some ledgers contain entries dated before or after the title dates of the accounts; these entries refer to business transacted within these dates. This microfilm portrays accurately the original books with such "eccentricities" of the times. No attempt has been made to rearrange the reading axis or sequence. The films are a precise reproduction of the originals.

The titles used in the Roll Contents and the Guide do not always correspond with the American Philosophical Society shelf titles. The titles used herein correspond, as closely as possible, with the titles of the documents themselves.

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INTRODUCTION

Benjamin Franklin was the best known American of his day, and for many people in the United States and throughout the world he remains an archetypical figure of the American Enlightenment. The American Philosophical Society, founded by Franklin and his friends in 1743, and the Yale University Press have embarked on a project of publishing almost everything written by or to Franklin. The account books, which are not published in *The Papers of Benjamin Franklin*, provide additional information both about Franklin himself and the daily routines of eighteenth-century society on both sides of the Atlantic. Neither the personal, business, nor public accounts are complete, but even so they do give us ideas on the business practices, domestic arrangements, reading habits, education, and governmental procedures of the period.

The account books fall into four main categories: (1) domestic and personal accounts of Benjamin Franklin; (2) business accounts primarily, but not exclusively, of Franklin; (3) the accounts of the Philadelphia Post Office during and after Franklin's tenure as Philadelphia postmaster; and (4) Franklin's public accounts when he served as a colonial agent in London and when he, along with John Adams and Silas Deane, represented the new nation at the court of Louis XVI. We have arranged the accounts in this basic order and have put the somewhat tangential miscellaneous business accounts at the end.

Roll One contains personal accounts and some of the business accounts. Roll Two contains additional business accounts and the bulk of the Philadelphia Post Office accounts. Roll Three contains the remaining Post Office accounts then proceeds with Franklin's diplomatic activities before and during the American Revolution. It also contains the miscellaneous accounts. Consult the Roll Contents for the location of each account book and the Descriptions of the Account Books for specific information about the contents of each book.

CHRONOLOGY

- 1706 Benjamin Franklin born in Boston, 6 January (O.S.) or 17 January (N.S.).¹
- 1718 Apprenticed to his brother James.²
- 1721 Began to write anonymous articles for the *New England Courant*.
- 1723 Having left Boston after a dispute with James, Franklin landed in Philadelphia. Employed in the printing office of Samuel Keimer.
- 1724 Induced by the governor of the colony to go to London to buy printing equipment and subsequently finding himself there without any financial assistance, Franklin took work in Palmer's printing office.
- 1726 Returned to Philadelphia and again took employment with Keimer.
- 1727 With several of his friends, Franklin formed "The Junto," a club for mutual self-improvement which later developed into the American Philosophical Society.
- 1728 Formed a partnership with Hugh Meredith in the printing business. The partnership lasted two years.
- 1729 Wrote and printed an anonymous pamphlet entitled "A Modest Enquiry into the Nature and Necessity of a Paper Currency."³ Bought out Keimer's *Pennsylvania Gazette* of which he continued as editor until 1748.

1. In 1752 England and the colonies changed from the Julian to the Gregorian calendar and in the process dropped eleven days between 2 September and 14 September.

2. James Franklin was the third son and the fourth child of Josiah Franklin and Abiah Folger Franklin. He was born in Boston 4 February 1696/7 and died in Newport, Rhode Island, 4 February 1735.

3. Franklin favored the use of paper currency to meet the chronic problem in the colonies of a lack of specie as a circulating medium. This problem was a result of particular British mercantilist policies, the prohibition against exporting specie from England without royal license, and the more general net balance of payments problem characteristic of a "colonial" economy.

- 1730 Named Public Printer by the Pennsylvania Assembly. Took as wife Deborah Read.⁴
- 1731 Helped establish The Library Company of Philadelphia, the first circulating library in the colonies. Participated in the formation of the first Masonic Lodge in the colonies, St. John's Lodge in Philadelphia. Franklin's illegitimate son, William, possibly born in this year.
- 1732 Began publication of *Poor Richard's Almanac* which he continued until 1758.
- 1733 Established a branch printing office in Charleston, South Carolina.
- 1736 Chosen Clerk of the Pennsylvania Assembly and on 7 December organized the first fire company in Philadelphia, the Union Fire Company.
- 1737 Appointed Postmaster at Philadelphia, a post which he held until 1753.
- 1741 Established a printing office in New York in partnership with James Parker.
- 1742 Invented the Franklin Open Stove.
- 1743 Helped found the American Philosophical Society.
- 1745 Began his experiments with electricity.
- 1747 France and Spain being at war with Great Britain and the Pennsylvania Assembly having failed to pass a Militia Law, Franklin organized the defense of Philadelphia.⁵

Some colonial paper money issues were closely controlled by the colonial assembly, maintained their value, and were retired in an orderly fashion—notably those of Massachusetts. Others were wildly inflationary. In 1764 Parliament passed the Colonial Currency Act, which prohibited all colonial legal tender issues.

4. Deborah Read Rogers had previously married a potter with whom she subsequently refused to live and who left Philadelphia before the marriage could be annulled legally. The uncertainty whether her first husband was alive or dead forced her and Franklin into a common-law marriage arrangement in order to avoid a possible charge of bigamy.

5. The Quakers, who were settled in the eastern part of the colony and who controlled the assembly refused, as pacifists, to authorize defense measures or vote funds for a militia. Meanwhile, settlers in the underrepresented western part of the colony, mostly Scots-Irish, were suffering from Indian depredations. This dispute, along with the conflict between the Penn family and the Quaker oligarchs, led to the gradual end of Quaker political dominance in the colony.

- 1748 Formed a partnership with David Hall which continued until 1766.⁶
- 1749 Retired from active business as a printer. Published his "Proposals Relating to the Education of Youth in Pennsylvania" which led to the formation of the College of Pennsylvania.
- 1751 Elected to the Pennsylvania Assembly, a position to which he was reelected annually until 1764. Elected Alderman of Philadelphia. Helped found the Pennsylvania Hospital, the first of its kind in the colonies.
- 1752 Helped establish the first fire insurance company in America, the Philadelphia Contributionship for the Insurance of Houses from Losses by Fire; the company continues to the present. Made his kite experiments and discharged electricity from clouds. His "Experiments and Observations on Electricity" was translated into French and published in Paris.
- 1753 Awarded the Copley Gold Medal by the Royal Society. Thanked by Louis XV for his discoveries in electricity. Academy of Philadelphia chartered. Appointed Deputy Postmaster-General for the Continental Colonies, an appointment which he held for twenty-one years.
- 1754 At the outset of the French and Indian War, he was appointed to attend the Albany Congress, at which he presented his plan for the union of all the colonies for defense and other general purposes. The plan was approved by neither the colonial assemblies nor the Lords of Trade.
- 1755 Drafted the Militia Act of Pennsylvania which passed the assembly but was vetoed by the governor because it would have taxed the estates of the Penn family.⁷

6. According to the contract signed between Franklin and Hall, the partnership was to expire after eighteen years. Franklin was to furnish the presses, type, and other printing equipment while Hall had direct charge of the business; expenses such as rent were shared equally. At the expiration of the contract, Hall exercised the option to buy the business.

7. Pennsylvania was a proprietary colony under the charter granted to William Penn in 1681. This meant that, although the colonial government was bound by English law (both statute and common) and its governors received instructions from the Lords of Trade, the governor, judges, and other inferior officers were appointed by William Penn or his heirs; the Lords Proprietor exercised the palatine rights of the Bishop of Durham; and the colony was, in essence, the private property of the Penn family.

- 1756 Introduced street paving, lighting, and cleaning into Philadelphia. Elected Fellow of the Royal Society and member of the Society for the Encouragement of Arts, Manufactures, and Commerce of London.
- 1757 The Pennsylvania Assembly, disputing the proprietary exemption from the land tax, sent Franklin to England as their agent to petition the king. He achieved a compromise whereby the surveyed lands of the proprietors would be taxed but the unsurveyed lands of the proprietors would remain exempt.
- 1759 Awarded the honorary degree of Doctor of Laws by the University of St. Andrews. Also admitted as an Honorary Member of the Philosophical Society of Edinburgh.
- 1762 Shortly after being awarded the degree of Doctor of Civil Laws by Oxford University on 30 April he returned to Philadelphia.
- 1764 Elected Speaker of the Pennsylvania Assembly and signed a petition to the king requesting that the province be converted into a royal colony. Lost his seat in the autumn elections. Sent by the assembly as their agent to London.
- 1765 Stamp Act passed by the Grenville Ministry against Franklin's advice. Despite his opposition to the act, Franklin secured the appointment of John Hughes, a political friend, as Pennsylvania Stamp Distributor.⁸
- 1766 Examined by the House of Commons relative to the repeal of the Stamp Act. Stamp Act repealed by the Rockingham Ministry.
- 1768 Appointed by the Georgia legislature as agent for the colony.
- 1769 Elected President of the American Philosophical Society. Appointed by the colony of New Jersey as their agent in London.⁹

8. Hughes was later forced by a mob to sign a statement by which he promised not to exercise his commission until his colleagues in other colonies exercised theirs. The acceptance of the appointment ruined his political career.

9. William Franklin, Benjamin's illegitimate son, was appointed Royal Governor of New Jersey in 1763. Although initially sympathising with colonial complaints, he remained an ardent loyalist and continued to exercise his commission until arrested by New Jersey rebels in 1776. Died in England partially reconciled to his father.

- 1770 Appointed colonial agent by the Massachusetts assembly.
- 1772 Elected as one of the eight foreign members of the Royal Academy of Sciences of Paris.
- 1774 Made public parts of the "Hutchinson Correspondence" and, as a result, was dismissed by the Crown from his office of Deputy Postmaster-General.¹⁰ Death of Deborah Franklin.
- 1775 Returned to Philadelphia from London on 5 May. Elected to the Second Continental Congress on 6 May.
- 1776 Drafted the instructions for the mission of Silas Deane to France. Appointed by Congress as a commissioner to negotiate a union with Canada. Appointed by Congress to the committee to draft the Declaration of Independence. Chosen President of the convention which drafted the constitution for Pennsylvania. Signed the Declaration of Independence. Appointed by Congress as one of the three commissioners to France. Arrived in France on 4 December.
- 1778 Negotiated a treaty of amity and commerce and a treaty of alliance with France.
- 1779 Appointed Minister Plenipotentiary to the Court of France.¹¹
- 1781 Elected a Fellow of the American Academy of Arts and Sciences in Boston. Tendered his resignation to Congress as Minister to France; Congress declined to accept his resignation and requested that he continue until the peace. Appointed by Congress as a commissioner to negotiate the peace with Great Britain.
- 1782 Negotiated a preliminary peace treaty with Great Britain.
- 1783 Negotiated a definitive peace treaty with Great Britain in which the independence of the United States was recognized. Elected Honorary Fellow of the Royal Society of Edinburgh.

10. Thomas Hutchinson, born 1711, was a native of Boston and served as Royal Governor of Massachusetts Bay 1770-1774. In his correspondence with the Home Government, he urged that forceful means be used to maintain Parliamentary supremacy in the colonies if necessary. After reporting in person to the king, he remained in England and died in exile in 1780.

11. Congress made the decision to appoint Franklin Minister Plenipotentiary in September of 1778, but his credentials did not arrive in Paris until after the first of the new year.

- 1785 Received leave from Congress to return to the United States. Negotiated a treaty of amity and commerce with Prussia. Left France in July and landed in Philadelphia in 14 September. Elected President of the Pennsylvania Executive Council; reelected to the position in 1786 and 1787:
- 1787 Chosen a delegate from Pennsylvania to the constitutional convention.
- 1788 Helped organize the Society for Promoting the Abolition of Slavery. As its president, he wrote and signed the first remonstrance against slavery addressed to the United States Congress.
- 1789 Elected a Member of the Imperial Academy of Sciences of St. Petersburg. Outbreak of the French Revolution.
- 1790 Died in Philadelphia on 17 April.

ROLL CONTENTS

Item ROLL 1

- 1 Receipt Book; 1743-1764
- 2 Memorandum Book; 1757-1776
- 3 Cash Book; Jan.-Mar. 1772 and June 1778-Oct. 1780
- 4 Account of Family Expenses; Mar. 1779-Apr. 1780
- 5 Account of Family Expenses begun March 15th, 1779 [-Feb. 12, 1782]
- 6 Accounts Wastebook Since my Return from France; 14 Sept. 1785-20 Mar. 1787
- 7 Ledgers A & B; 1730-1740
- 8 Shop Book; 1735-1739
- 9 Ledger D; 1739-1748
- 10 Account of Money Received from David Hall; 1748-1757

ROLL 2

- 11 Franklin & Hall Accounts; 1748-1766
- 12 Ledger E: Outstanding Debts
- 13 Pennsylvania Hospital: Franklin Legacy
- 14 Post-Office Ledger [*sic*] No. 1; 1737-1742
- 15 Philadelphia [Post Office Ledger, No. 2]; 1742-1753
- 16 List of Letters in the Post Office [ca. 1741]
- 17 Post Office Acc[oun]ts drawn out Nov. 1743
- 18 Post Office Acc[oun]ts; 18 May 1748
- 19 List of Letters, 18 Apr. 1744
- 20 Post Office Book, 1748, May 25
- 21 Letters received into the Post Office at Philadelphia [1757-1764]
- 22 Letters Sent from the Post Office at Philadelphia; 1764-1767.

ROLL 3

- 23 Letters received into the Post-Office at Philadelphia; 1767-1768
- 24 Account of Expences [*sic*] of my Voyage to England; 1757-1762
- 25 Journal of Benjamin Franklin . . . during his Residence in London; 1764-1776

Item ROLL 3 - continued

- 26 Ledger of Benjamin Franklin containing Accounts . . . in London
- 27 Smith, Wright & Grey Account Book; 1764-1774
- 28 Account of Money, received from the Commissioners of the United States for their use. Paris, 1777 [-1779]
- 29 Account of Money received from the Commissioners of the United States for their use. Paris 1777 [-1778]
- 30 Waste Book. Account of Money Transactions, Receipts and Disbursements in France; 3 Dec. 1776-10 Mar. 1779
- 31 Ledger containing a list of loan office bills; Jan.-June 1781
- 32 Ledger containing a list of loan office bills; 1781-1784
- 33 Receipt Book of Sarah Read; 1714/15-1760
- 34 Ledger of Peter Franklin; 1739-1764
- 35 General Acc[oun]t: 1786. Relative to William Temple Franklin's farm in the Jersies
- 36 Family Account, 1786. Relative to the tenant family on William Temple Franklin's farm in the Jersies
- 37 Account of Administration of Benjamin Franklin's Property in Philadelphia . . . ; 1820-1874

DESCRIPTIONS OF THE ACCOUNT BOOKS

These brief descriptions of the individual account books are arranged in the order in which the books appear on the microfilm. The item number given here corresponds to the item number on the film. The citations indicate other sources wherein the document is described but not published; some of the documents are not described in any other source and therefore lack additional citations.

Item BOOK AND DESCRIPTION

- 1 Receipt Book; 1743-1764.

These are receipts for payments made to various persons for goods and services which are often not specified. *The Papers of Benjamin Franklin*, Vol. II, 351-52.

- 2 Memorandum Book; 1757-1776

These accounts record Deborah Franklin's domestic expenditures during her husband's missions to London and were continued by Franklin after his return. Generally, he included only his major transactions but his wife listed everything she could recall spending. *The Papers of Benjamin Franklin*, Vol. III, 167-68.

- 3 Cash Book; Jan.-Mar. 1772 and June 1778-Oct. 1780.

The entries of money received and disbursed are entered on printed leaves. The book was published in London.

- 4 Account of Family Expenses; Mar. 1779-Apr. 1780.

William Temple Franklin kept this account for his grandfather, Benjamin Franklin, while they were in France.¹ It is a copy, in part, of Item 5 on this roll of film. These accounts are for personal expenditures such as laundry, dinners, servants' wages, books, and cords of wood.

1. William Temple Franklin was the son of William Franklin.

Item Book and Description — continued

- 5 Account of Family Expenses begun March 15th, 1779 [-Feb. 12, 1782].

This is another account of personal expenses while in France, kept by William Temple Franklin for Benjamin Franklin.

- 6 Accounts Wastebook Since my Return from France; 14 Sept. 1785-20 Mar. 1787.

The Wastebook itself records Franklin's private accounts. His French expenses are on the first two pages under the dates Dec. 1776-Apr. 1777. An index and several pages of accounts with the Congress, William Temple Franklin, Caffieri, etc. come at the end:

- 7 Ledgers A & B; 1730-1740.

The earliest known surviving Franklin account book, kept mostly by Franklin or his wife, Deborah, is divided into two parts. Ledger A records individual business transactions and Ledger B is a posting of the transactions under the name of each individual customer. An eight-page index precedes Ledger B and, by November 1736, Franklin, having used all the pages at the back of the book, began using the blank pages between the Journal (Ledger A) and Ledger B. He noted that he canceled all the accounts by 5 March 1757 that were either "settled or not like to be recovered"; some of these were "Carried to Ledger E." George Simpson Eddy, *Account Books Kept by Benjamin Franklin: Ledger 1728-1729, Journal 1730-1737; The Papers of Benjamin Franklin*, Vol. I, 172-75.

- 8 Shop Book; 1735-1739.

Most of the entries in this book were made by Deborah Franklin, overlap with those of Ledger A, and appear under the date of the transaction. The Shop Book and Ledgers A and B furnish a good picture of Franklin's business activities. *The Papers of Benjamin Franklin*, Vol. II, 127-28.

- 9 Ledger D; 1739-1748

Franklin listed mostly entries for credit sales of printing and stationery in Ledger D. It also contains records of Franklin's dealings with public officials of Philadelphia and the governors of Pennsylvania, Delaware, and New Jersey. G. S. Eddy, *Account Books Kept by Benjamin Franklin, Ledger D, 1739-1747; The Papers of Benjamin Franklin*, Vol. III, 232-34.

Item Book and Description — continued

- 10 Account of Money Received from David Hall; 1748-1757.
The last eight pages of Franklin's 1743-1764 Receipt Book, this account records Franklin's income from his business partner, David Hall, generally in the form of money but occasionally listing the value of books received in lieu of cash. *The Papers of Benjamin Franklin*, Vol. III, 276.
- 11 Franklin & Hall Accounts; 1748-1766.
This contains four separate lists pertaining to David Hall's management of the Franklin & Hall partnership. Three of the lists are of cash payments for publishing. The fourth is an inventory of Franklin's shop at the commencement of the partnership and includes a title list of books in stock.
- 12 Ledger E: Outstanding Debts and the Pennsylvania Hospital & "Legacy."
13 The abstract of Ledger E—the original is unlocated—indicates the outstanding debts carried over from Ledgers A, B, and D. In his Will, Franklin left these debts to the Pennsylvania Hospital which apparently had no more success in collecting them than did he. The text of the "Legacy" follows the abstract of the ledger.
- 14 Post Office Ledger [*sic*] No. 1; 1737-1742.
This is an index of names under the initial letter. Dated entries following each name show charges and payments received. The unpaid accounts were "Carry'd to New Ledger"—Ledger No. 2. *The Papers of Benjamin Franklin*, Vol. II, 178-79.
- 15 Philadelphia [Post Office Ledger, No. 2] 1742-1753.
Ledger No. 2 includes the unpaid balances from the first ledger. Some accounts are marked "Paid" and others have a line drawn through them which may indicate that they were paid. Some outstanding entries were carried over to Ledger E. *The Papers of Benjamin Franklin*, Vol. II, 179-80.
- 16 List of Letters in the Post Office [ca. 1741].
This is a list of unclaimed letters. *The Papers of Benjamin Franklin*, Vol. II, 181.
- 17 Post Office Acc[oun]ts drawn out Nov. 1743.
This contains a list of names with amounts due for postage and amounts paid; the list is an abstract of Ledger No. 2. *The Papers of Benjamin Franklin*, Vol. II, 180-81.

Item Book and Description – continued

- 18 Post Office Acc[oun]ts, 18 May 1748.
This is a continuation of the preceding ledger.
- 19 List of Letters, 18 Apr. 1744.
There are 275 alphabetically arranged names with the weight (pennyweights and grains) of letters. Some of the amounts match entries in the second Post Office ledger. *The Papers of Benjamin Franklin*, Vol. II, 181-82.
- 20 Post Office Book, 1748, May 25.
The 1748 Post Office Book records the receipt and dispatch of all mail in the Philadelphia Post Office between 25 May 1748 and 23 July 1752. Mail delivered to Philadelphia was listed by the names of addressees and noted for weight and amount due, paid or free. Mail dispatched from Philadelphia was simply listed by number of sheets and weight. *The Papers of Benjamin Franklin*, Vol. II, 182-83.
- 21 Letters received into the Post Office at Philadelphia [1757-1764].
The 1757-1764 Post Office Record Book provides a list of all letters received at the Philadelphia Post Office after Franklin had appointed his wife's nephew-in-law, William Dunlap, as Philadelphia postmaster. Philadelphia was the focal point of the colonial postal system. *The Papers of Benjamin Franklin*, Vol. III, 158-60.
- 22 Letters Sent from Post Office at Philadelphia; 1764-1767.
The complement to the previous ledger provides information on out-going mail including dates, destination, paid and unpaid letters.
- 23 Letters Received into the Post Office at Philadelphia; 1767-1768.
This is a record of mail arriving from other colonies and ships. Entries were recorded on a printed ledger.
- 24 Account of Expences [*sic*] of my Voyage to England; 1757-1762.
Franklin records in this account book his expenses during his journey to and residence in London. Some receipts, including some for bills of exchange, are included as are entries for receipt of funds from Speaker Isaac Norris which Franklin invested in government stocks and annuities. This was printed by G. S. Eddy, "Account Book of Benjamin Franklin kept by him during his First Mission as Provincial

Item Book and Description – continued

Agent 1757-1762,” *Pennsylvania Magazine of History and Biography*, Vol. LV (1931): 97-133; *The Papers of Benjamin Franklin*, Vol. VII, 164-65.

- 25 The Journal of Benjamin Franklin after his leaving Philadelphia Nov[embe]r 7. 1764 and during his Residence in London.

This journal is to be used in conjunction with the “Ledger; 1764-1776”; they were both “put in order” with a double-entry system of bookkeeping by Jonathan Williams, Jr., Franklin’s grandnephew. *The Papers of Benjamin Franklin*, Vol. XI, 518-20.

- 26 The Ledger of Benjamin Franklin containing Accounts of such Transactions only as have pass’d since his leaving Philadelphia Nov[embe]r 7. 1764 and during his Residence in London.

Franklin’s London ledger contains seventy-one facing pages of debit and credit entries for transactions with individuals and businesses including the date, a brief description of each transaction, and the amount.

- 27 Smith, Wright & Gray Account Book; 1764-1774.

Franklin’s account with the London banking firm of Smith, Wright & Gray enumerates Franklin’s deposits, withdrawals, and drafts during his second mission to London as colonial agent. *The Papers of Benjamin Franklin*, Vol. XI, 179-80.

- 28 Account of Money, received from the Commissioners of the United States for their Use; Paris. 1777-[1779].

The accounts of the American commissioners were kept by William Temple Franklin, Franklin’s grandson and secretary, and portions were audited by Franklin and John Adams. The entries concern mostly the domestic arrangements of the American commissioners.

- 29 Account of Money received from the Commissioners of the United States for their use, Paris; 16 Jan. 1777-14 Sept. 1778.

This records the daily expenses of the American commissioners in Paris: Benjamin Franklin, John Adams, and Silas Deane. Although some of the entries are in the hand of William Temple Franklin, someone other than he kept the account.

Item Book and Description – continued

- 30 Waste Book: Account of Money Transactions, Receipts and Disbursements in France; 3 Dec. 1776-10 Mar. 1779.

The Waste Book is a record of expenses kept by Franklin and William Temple Franklin, his grandson and secretary, beginning with their arrival in France.

- 31 Ledger containing a list of loan office bills, Jan.-June 1781.

Most of these bills were drawn by Francis Hopkinson and John Adams. The list is arranged by date of receipt, and the entries are arranged by the line on the page, number, where drawn, date drawn, term, tenor, in whose favor, dollars, livres, by whom drawn, by whom countersigned, check letters, when accepted, and by whom presented. This ledger was kept by the Franklins while in France.

- 32 Ledger containing a list of loan office bills; 1781-1784.

The bills are arranged in the same fashion as in the previous ledger. Most of the bills were drawn by Michael Hillegas and Francis Hopkinson during 1782. This ledger was also kept by the Franklins.

- 33 Receipt Book of Sarah Read; 1714/15-1760.

This contains occasional receipts written in various hands acknowledging receipt of funds from Mrs. Read, Franklin's mother-in-law. Franklin signed one of the receipts.

- 34 Ledger of Peter Franklin; 1739-1764.

This contains debit and credit entries for Peter Franklin's general store in Newport, Rhode Island.²

- 35 General Acc[oun]t; 1786.

William Temple Franklin's account of his tenant who farmed his "Farm in the Jersies."

- 36 Family Account; 1786.

William Temple Franklin's account of the family expenses of the tenant family on his New Jersey farm.

2. Peter Franklin was the second son of Josiah Franklin and Abiah Folger Franklin. Born in Boston 22 November 1692, he spent most of his adult life as a merchant and shipmaster in Newport, Rhode Island. He was appointed deputy postmaster at Philadelphia in 1763 or 1764 and died in that city 1 July 1766.

Item Book and Description – continued

- 37 Account of Administration of Benjamin Franklin's Property in Philadelphia, by his great grandson Dr. Franklin Bache, and his great great grandson Dr. Thomas Hewson Bache; 1820-1874.³

A volume of some 400 pages, this account contains entries of rents of tenants of the houses which Franklin built, interests on mortgages, repairs to houses, payments to heirs, etc.

3. Franklin Bache descended from Benjamin Franklin through his only surviving legitimate child, Sarah Franklin Bache.

