# AN IPSWICH MERCHANT'S CLOTH ACCOUNTS, 1623-24

by John Webb, M.A., F.R.HIST.S.

DESPITE ITS IMPORTANCE in the economic history of early modern Suffolk, the woollen industry has left behind surprisingly few detailed business records; the financial papers of the master clothiers have long since all but disappeared, and the account books of those merchants who bought and exported local textiles have survived in only a few cases. Consequently, one important aspect of the industry, the professional relationship between manufacturer and customer has, of necessity, been studied by historians largely through legal and official documents. It is particularly interesting, therefore, to find in the Suffolk Record Office at Ipswich a manuscript book which was used originally by its owner as a record of his cloth purchases in 1623.<sup>2</sup> Later, the volume with its many empty pages passed into the possession of the Ipswich Corporation, whose officials from about 1633 inserted various borough accounts. When John Cordy Jeaffreson listed the Corporation records for the Royal Commission on Historical Manuscripts in 1883, he referred to it only as 'a ledger of Chamberlains' Accounts (and other accounts) of the years 1633–1684 A.D. (H.M.C. 1883. 238). Surprisingly, George Unwin failed to make use of the business entries in his study of the Old Draperies in the Victoria County History of Suffolk, although he referred to less accessible material in the Ipswich deposition books (V.C.H. 1907, 259-60). It was not until 1935, when V.B. Redstone mentioned them in a short newspaper article, that the accounts were first brought to the notice of historians (Redstone 1935). Even so, despite their obvious significance, they have been ignored by scholars, and no detailed examination of their contents has hitherto been attempted.

Redstone, who clearly did not understand 17th-century methods of book-keeping. misinterpreted the entries and, in the absence of direct evidence, falsely attributed them to John Knappe, an Ipswich clothier. In fact there are cogent reasons for believing that they belonged to Knappe's fellow burgess, the merchant Roger Cutler (1569-1632). The most important clue to authorship is the reference by the original accountant to 'my factor John Smithyer', since the role of overseas agent was commonly undertaken by a former apprentice, and it is known that it was with Cutler that Smithier received his early professional training.<sup>4</sup> That their close relationship continued is evident from Cutler's will, in which 'my entirely beloved friend Mr John Smythier of Ipswich' was appointed his sole executor.<sup>5</sup> It is significant that in 1633, the year after Cutler's death, Smithier was elected one of the town's two chamberlains, responsible for the community's finances (Richardson 1884, 502). It is reasonable to suppose that as executor and erstwhile business associate, he still had his old master's professional papers in his possession, and in a fit of economy decided to use the blank pages of the discarded cloth-buying book for some of that year's Corporation accounts.<sup>6</sup> In September 1646, according to a note in the same book, Smithier was appointed renter-warden of the Tooley Foundation, and so it is not surprising to find there as well the accounts of that institution for the financial year 1646–47.

Two other clues to the manuscript's provenance need to be considered. The first is a scribbled memorandum inside the front cover which makes clear that members of the Cutler family were involved in some way with the writer: 'Item I note that Robert paid Rychard Cuttler jli 10s wyche I muste allowe hym off the mony dewe to me on the other syde'. Robert was very probably Roger's father or brother of that name, but Richard's identity has not been established. The other, less helpful, clue, is the reference by the compiler of the accounts to 'my cosen Mr Robert Knappe'. No such close family connection has emerged from a study of the genealogies of the two men and their kindred,

although in his will Cutler referred to Knappe and two others as 'my good freindes', and left them each £3 to buy a piece of memorial plate. In a close community such as that which existed at Ipswich, frequent intermarriage meant that almost all the members of the ruling class were related in some way, and since the term 'cousin' was less precise in meaning than it has become in the 20th century (Wrightson 1982, 46), it seems not to invalidate the weight of evidence in favour of the accounts having emanated from the counting house of Roger Cutler.

For several generations the Cutlers had been active in the commercial life of the Suffolk port, gradually increasing their wealth and civic influence, so that by the Elizabethan period they were among the most prominent members of the ruling class. <sup>10</sup> Robert Cutler, the senior and more successful of two brothers, some of whose business correspondence still survives, <sup>11</sup> died in 1596 during his sixth bailiwick, leaving a large family, of whom four sons (Robert, Samuel, William and Roger) were also well-to-do Ipswich merchants. <sup>12</sup> Roger, probably the youngest, became settled in St Nicholas parish, held various civic offices, although he was never bailiff, and maintained the family's traditional allegiance to religious reform. Like his father he traded to the Baltic and, apparently to a lesser extent, to France and Spain. At his death in 1632 he owned shares in five ships. <sup>13</sup>

By good fortune, Cutler's account book gives details of purchases which he made during a very significant period in the history of the Suffolk cloth industry, since the early 1620s was a time of acute economic dislocation and, in the words of one authority, 'a watershed in English economic life' (Wilson 1965, 53–55). It was currency manipulation by eastern European princes against a background of growing Anglo-Dutch rivalry which precipitated a commercial crisis that had been threatening for some years. English trade with the Baltic slumped, and the Suffolk cloth industry was seriously affected because a considerable proportion of its output was regularly acquired by merchants of the Eastland Company for export through London and Ipswich. 'The close link between Ipswich and the Baltic is remarkable', R.W.K. Hinton has written; 'its only important export was short Suffolks and, in 1615, 3,600 out of 4,000 were shipped for Elbing' (Hinton 1959, 24; Supple 1964, 81–89). Tobias Gentleman of Southwold, prone to exaggeration, put it more robustly in 1614. 'The Ipswich men', he asserted, 'are the chief merchant adventurers of all England for all the east lands, for the Suffolk cloths' (Gentleman 1614, 401).

But although merchants and clothiers had long been joint beneficiaries of the lucrative overseas trade of Ipswich, the crisis in the early 1620s made manifest serious underlying stresses in their relationship. Already, in February 1620, the deterioration in the standard of cloth-dressing, 'for which Ipswich used to be famous', had led to complaints to the Privy Council that the town's newly incorporated Tailors' and Clothworkers' Company was incompetently governed. As a result, various reforms had been ordered. Shortly afterwards, local merchants reported that although previously they had been accustomed to export annually to the Baltic between three and four thousand cloths, 'nowe they shipp not thither 1,000 clothes yearely, and yett cannot vent them, many of them haveing a greate parte of them to sell which they sent 3 yeares since'. In March 1622, the Suffolk J.P.s, in answer to a letter from the Privy Council, which was seriously concerned about growing unemployment among the clothworkers, reported that many of the clothiers were 'decaied in their estates' because of the depression:

... a greate nomber of them, that formerly have bene men of good abilitye and did sett multitudes of poore people on worke, are altogether so disabled in their estates, that they are not able to doe anie thinge at and in their saide trade, but live themselves in greate wante and miserie, and the rest are so weakned and hindred, that they have not meanes left to make halfe the cloth they formerly have done.

It was said that the clothiers of twenty places in two of the county's hundreds had 4,453 unsold broadcloths worth about £39,282 in their warehouses. In twelve places alone the clothiers had lost £30,415 from the bankruptcy of merchants in recent years. Many of them had 'taken up upon creditt and interest to hold the poore in worke'. They blamed the members of the chartered trading companies for their increasing plight, because they limited cloth purchases 'to certaine times, persons and nombers and at what prices, the members of their companyes shall buye and sell againe, aswell here as beyonde the seas . . . '16

Unable to dispose of their cloths through traditional channels, some of the manufacturers, including Thomas Hales, Isaac Day and George Raymond of Ipswich, sought to become exporters themselves, a development which the merchants strongly opposed. In August 1621 the would-be interlopers were rebuked by the authorities, but the following May, in the face of overwhelming evidence of widespread distress in the manufacturing areas, port officials were empowered by the Privy Council to allow the clothiers to transport overseas any cloths that still remained unsold (A.P.C. 1621–23, 34, 223–24).

In early June 1622, the Ipswich Eastland merchants received a letter from the Company via Robert Snelling, one of their number, who had been an M.P. for the town in the 1621 parliament. In it they were asked to investigate the quantities and prices of cloths held by those clothiers who were determined to infringe the Eastland Company's monopoly. Some days later, Matthew Brownrig, Thomas Seely, Robert Gyppes and Samuel Cutler (Roger's brother), reported their findings (see Appendix I). They said that they and their fellow traders would have bought many of the cloths had reasonable prices been asked, but the clothiers were making no concessions and were clearly determined to ship them for themselves. The merchants, in this 'uncertaine state of trading', would be 'verie fearfull to adventure', to their 'utter undoing'. It was a dispute which dragged on for several more years, and culminated in a lawsuit in which three Ipswich clothiers – George Acton, John Goodwyn and Thomas Hales – were accused by the Eastland Company of trading illegally. Of the two merchants who gave evidence for the plaintiff, one was Roger Cutler. Is

But this was some time ahead, and 1623, the year from which the accounts date, saw a marked, if only temporary, recovery for the Eastland merchants (Hinton 1959, 33). From Appendix II, in which an analysis of the entries has been set out for easy reference, it can be seen that during the first seven months Cutler acquired at least 67 cloths worth £749 from nine different vendors. <sup>19</sup> Of these, 12 cloths worth £163 were obtained on behalf of his ex-apprentice, John Smithier, who seems to have been both business associate and factor at this time. However, Cutler's own total purchase during 1623 is likely to have been much higher than this, because among the debit entries are payments amounting to a further £266, for which there are no explanatory credit entries. Since they relate to dealings with a clothier, it is virtually certain that Cutler bought another batch of some 20 or more cloths during the early months of the year, or possibly at the end of 1622.

When the Ipswich port book for 1623 is examined, it is seen that during March and April Cutler exported a total of  $53\frac{1}{2}$  short cloths to Elbing on three local ships: the Valentine carried 20, the William 20, and the Elizabeth Francis  $13\frac{1}{2}$ . His accounts record the definite purchase for himself at this period of only 18, and even when those from John Smith of Needham Market for which we have no details are added, the total figure still falls short. The explanation may be found in the loss of an earlier section of the existing manuscript or in cloths purchased the previous year but not exported. The July sailing of the Eastland ships saw Cutler despatching 19 cloths on the Valentine and 20 on the Samaritan. If the ten cloths acquired from Thomas Negus are included, the accounts record a total of 37 cloths known to have been bought about this time. The statistics, although they fail to tally exactly, do confirm that the volume of Cutler's trade at this period corresponded broadly with that to

be expected from the owner of the account book. Quite clearly, compared with many of his fellow Ipswich merchants, he was operating on a modest scale. During 1623, Robert Knappe sent to Elbing 206 cloths, Samuel Cutler 214 cloths, and even John Smithier 212 cloths. One shipper that year, Ambrose Paine, exported through Ipswich 461 cloths out of a port total of about 3,760.<sup>21</sup>

Cutler's suppliers were all Suffolk men. Five were from Ipswich and the others from widely scattered places. As was to be expected, they were mostly master clothiers, but one was a shearman, and another, 'cousin' Robert Knappe, a fellow merchant who had obtained the cloths from Thomas Evered the elder, a Glemsford clothier. Cutler's principal sources in 1623 were the two Knappes (Robert and John), John Smith and Thomas Negus. The remaining six suppliers sold him only 21 cloths. Appendix II shows that the cloths were very varied in character, but there was a strong preponderance of those that had been dyed, blue hues being particularly popular.

The prices paid by Cutler ranged from £8 to £22 a cloth. Comment is difficult because in any discussion the quality of the product has to be taken into consideration; a clothier's reputation was not unimportant when a bargain was being struck. Nevertheless, the limited evidence suggests that in the summer months cloths cost slightly less than in the spring, and that teere blues, apparently aristocrats among Suffolk textiles, were notably more expensive in 1623 than in 1622.<sup>22</sup>

On a few occasions when the transaction was comparatively small, Cutler paid ready money, either on the day of purchase or soon afterwards; but for the most part credit was given by the vendor and payments were made in instalments over a year or even longer. The dates of these were fixed in advance, but it is highly unlikely that they were ever considered to be anything more than an approximate guide. Difficulties in communication would inevitably at times have thwarted the good intentions of even the most scrupulous of customers. When Cutler obtained 16 cloths costing £213 from John Knappe in March and April 1623, he promised to pay half the sum at mid-summer 1623 and the remainder a year later. A further £11423 owed to Knappe for eight cloths acquired in June 1623 was to be paid the following Michaelmas (£20) and Christmas (£24), and at Michaelmas 1624 (£70). All these cloths were purchased jointly by Cutler and Smithier. In the first transaction Cutler paid his midsummer 1623 debt in two slightly late instalments on 2 and 15 July 1623, and Smithier presumably did much the same. In the other transaction, Cutler delayed the first and second instalments until 25 October 1623 and 9 January 1624, but Smithier does not seem to have met his financial obligations on either occasion. Cutler referred to bills sealed in November 1623 for the outstanding sums due in both transactions from his partner and himself, but it is not clear when the debts were in fact finally settled.<sup>24</sup>

From a close examination of the accounts, it is evident that Cutler was generally fairly prompt in his payments. If he did not always keep to the pre-arranged day he usually discharged his debt soon afterwards. In one transaction with Thomas Negus, £89 was due on 29 September 1624, but Cutler was able to pay two months early on 22 July, when he was allowed 42s. 'for drawing rents in them and for haveing the mony before the daye'. <sup>25</sup> Not all clothiers were rich men like John Knappe, able to command substantial capital. Both George Parkhurst and Pedemanuel Allen, who made cloths which Cutler exported, were recipients of 'Mr Acton's gift', which provided loans of £20 each to four poor Ipswich clothiers every four years. Allen was also a beneficiary of Sir Thomas White's legacy, the most ambitious loan scheme of the age. <sup>26</sup>

Occasionally Cutler refers to the cancellation of bills as evidence of payment. However, when he paid £5 to John Evered in June 1623, he noted: 'I had no receyt for it'; and in July

1624, when the final £20 was paid, 'my bill he did not bring with him but have promised under his hande to send it to me'. 27 Another local transaction involved the payment of £38 to Peter Aldus, an Ipswich grocer, on behalf of his country clothier father. 28 Ouite often business was conducted in London. There, John Smith of Needham Market received £50 'by myselfe out of the gould received out of the east cuntry', and a further £40 from William Grymwade.<sup>29</sup> Payments might be part of a complex and more impersonal series of financial operations. Thus the merchant Robert Knappe, who supplied ten cloths in March 1623, received 'present mony' of £20, £26 13s., 4d. the following June, and two further undated instalments, one of which Knappe 'apointed me to paie to Wm Becke and Richard Clarke partners at the signe of the Flower de luce in gracious streete, which 20 li he pd for Richard Jinings to receive at Ipswich'. The other outstanding sum, £29 6s. 8d., was paid to William Kedwards by Mr Draper at the Starre in gracious streete, apointed me by his letter to paie for him, to receive again at Ipswich of Richard Jenings'. Since Cutler's payment was greater than the debt, 'my cosen Knappe gave me back agayn in mony 6s. 8d.'. No problems appear to have arisen during the completion of these transactions, but reliance on a third party might lead to serious difficulties when accepted procedures were neglected or an unreliable agent employed.<sup>31</sup> Payment was sometimes made in kind. In July 1623, for example, William Newman and Abraham Blichingden each received a last (20 coombs) of Danzig rye worth £16 for cloths. The same month John Smith took delivery of two bushels as part of a purchase for which we have incomplete information.<sup>32</sup>

Rye was one of the most important commodities returned from the Baltic region by the Eastland Company merchants. Potash, timber, tar, hemp and flax are also found on ships entering the port of Ipswich in 1623. But although Robert Knappe, John Smithier, and Samuel and Benjamin Cutler are known to have imported goods from Elbing and Danzig, Roger's name is missing from the port book.<sup>33</sup> How, then, did he bring home the profits made from his exported cloths? The answer, at least in part, seems to be found in gold coin such as he used to pay John Smith in June 1624. Bills of exchange or even possibly a silent share in ladings attributed to John Smithier or his brothers are other likely explanations.

Although the accounts that survive were essentially a record of cloth purchases made in 1623, there is one ambiguous entry which appears to date from 1624.34 It records the acquisition from Richard Smith of three cloths, at least one of which was 'of Pedemaniwele Allen's making', for delivery to John Smithier at Elbing, and gives the date of purchase as 3 February 1624. Payment was to be made the following August, and 'the custum of the sayd 3 clothes that he paid in Ingland I am to repaie him . . . Confusingly, Cutler then goes on: 'these 3 clothes wer sent in Samll Tovells pack in July last 1623' [sic]. There is no further information, all reference to payment having been omitted, and the port books for the period throw no clear light on the matter. Under his own name Cutler exported 94 cloths to Elbing in 1624. These consisted of 40 short cloths sent in the Valentine and 30 in the Samaritan in May, and another 24 despatched in the Goodwill in July. Samuel Tovell exported a quantity of Bay salt in March 1623, and, perhaps more significantly, 3 short cloths in August. The following May he sent 63 cloths on the Valentine but there is no evidence of a shipment in July. Smithier consigned 85 cloths in May 1624 and 66 in July. 35 The evidence is too confused to permit even a tentative conclusion, and for the purpose of this analysis it seemed best to attribute the entry to 1624.

## AN IPSWICH MERCHANT'S CLOTH ACCOUNTS

APPENDICES

APPENDIX I: UNSOLD CLOTHS HELD BY FIVE IPSWICH CLOTHIERS, JUNE 1622

Clothier	Number	Туре	Cost per cloth	
George Acton	10	common fine azures	£11	
	10	fine blues	£14	
	20	fine violets and azures		
		the violets	£13 10s.	
		the azures	£12 10s.	
	40			
Thomas Hales	17	fine azures	£12	
**************************************	6	violets in madder	£13	
	2	violets in grain	£14	
, Ĉ	10	middle blues	£10	
•	5	teere blues	£15	
	3	fine blues	£13	
	2	grass greens	£13	
	45			
Isaac Day	10	fine azures	£11	
,	4	common fine azures	£9	
	- 10	common fine blues	£11	
	6	sorting blues	£9	
	10	fine blues	£13	
	40			
John Aldes	10	fine azures	610	
	15	common fine azures	£12 £10	
	5	common fine violets	£11	
	4	course blues	£9 10s.	
	34			
Anthony Gislingham	1.4	£		
andiony distinguant	14 8	fine azures	£12	
	0 11	teere azures	£13	
	11	common fine azures	£10	
	33			

[Total: 192 cloths valued at approximately £2,245.]

APPENDIX II: ANALYSIS OF ENTRIES IN ROGER CUTLER'S ACCOUNTS, 1623–24

Page numbers	Vendor	Total number of cloths purchased	Types of cloth	Total cost	Date of purchase or delivery	Amounts an paym	
1	John Smith of Needham Market, clothier	[Blank]	[Blank]	[Blank]	[Blank]	£5 £15 £30 £100 £10 £40 £50 £16 2 bushels of Danzig rye	22. 2. '23. 1. 3. '23. 13. 3. '23. 21. 3. '23. 5. 6. '23. [Blank] 30. 6. '24. 23. 6. '23. 19. 7. '23.
2–3	John Knappe of Ipswich, clothier	16 Shared equally with John Smithier	3 felt azures	£39		£33	2. 7. '23.
			3 felt blues 4 azures (later dyed violet) 1 teere blue 2 felt azures 2 azures	£45	15. 3. '23.	£20 5s. (Cutler's first instalment)	15. 7. '23.
			(later dyed violet) 1 felt blue	£22 £15	30. 4. '23.		
2–3	John Knappe of Ipswich, clothier	8 Shared equally with John Smithier	1 teere blue 4 felt azures 1 azure 1 felt blue 1 teere blue	£21 £48 £10 £13 £21	26. 6. '23.	£10 £12	25. 10. '23. 9. 1. '24.
4-5	Robert Knappe of Ipswich, merchant	10 Made by Thomas Evered the elder of Glemsford	2 teeres 2 course middles 6 fine middles )	£24 £72	14. 3. '23.	£20 £26 13s. 4d. £20 £29 6s. 8d.	14. 3. '23. 24. 6. '23. [Blank] [Blank]
6–7	Robert Aldus of Needham Market, clothier	4	4 fine blues ready dressed	£38	25. 6. '23.	£38	25. 6. '23.
6–7	William Newman of Higham, clothier	2	2 felt azures	£17	2. 7. '23.	£17	2. 2. '24.
6–7	William Newman of Higham, clothier	2	2 fine azures ready dressed	£16	9. 7. '23.	l last of Danzig rye	9. 7. '23.

## AN IPSWICH MERCHANT'S CLOTH ACCOUNTS

Page numbers	Vendor  S  Thomas Negus of Stanstead, clothier	Total number of cloths purchased	Types of cloth  2 fine felted whites (rough)	Total cost	Date of purchase or delivery 7. 7. '23.	Amounts and dates of payments	
6–7						£2 £16	7. 7. '23. 21. 7. '23.
6–7	Thomas Negus of Stanstead, clothier	10	9 hard warps l 'rowell' warp	£81	[Blank]	£86 15s. [Discount 42s.]	22. 7. '24.
8–9	Richard Smith of Ipswich, shearman	3	2 felt blues 1 felted azure	£22 £11	8. 7. '23.	£33	8. 7. '23.
8–9	George Parkhurst of Ipswich, clothier	4	4 fine felt blues	£44	24. 7. '23.	£35 £9	24. 7. '23. 2. 8. '23.
3–9	Richard Smith of Ipswich, shearman	3 The azure made by Pedemaniwele Allen of Ipswich	2 Venus reds 1 fine azure	£18 £9	3. 2. '24. [sic]	[Blank]	-
3–9	John Evered of Long Melford, clothier	2	2 teeres felted white	£25	24. 6. '23.	£5 £20	24. 6. '23. 9. 7. '24.
10–11	Abraham Blitchingden of Ipswich, clothier	1	l teere blue ready dressed	£16	9. 7. '23.	l last of Danzig rye	9. 7. '23.
10–11	Abraham Blitchingden of Ipswich, clothier	3	3 fine middle blues ready dressed	£31	15. 7. '23.	£1 £30	15. 7. '23. 10. 7. '24.

## NOTES

2 A stray entry seems to record the purchase of three cloths in 1624. See below p. 128 for a discussion of the evidence.

3 S.R.O.I., C9/6, 8.

<sup>1</sup> S.R.O.I., C9/6, Chamberlains' Accounts with Other Accounts, 1633 and 1684. A paper book with parchment covers and buckle, about 8 × 12in. in size and containing 254 pages, only the first 96 having been used. The business accounts, which are set out bilaterally on pp. 1-11, are comparatively neat and tidy and probably a fair copy of information taken from a book of primary entry.

<sup>4</sup> S.R.O.I., C5/14/1, f. 346r. 'Att this Court John Smithier late aprentice by indenture to Mr Roger Cutler for eight yeres which he hathe served as hathe bene testified made request to be admitted a free burgesse of this Towne whereunto he is admitted and sworne . . . 'According to the editor of Bacon's Annals he was 76 when he died in 1666. If this was so, he was about 33 years of age in 1623 and about 40 in 1630 when he obtained his freedom, by which time he was already one of the principal merchants of the port with a volume of cloth exports exceeding that of his former master. He became a portman in 1640 and bailiff on four occasions. In 1645 he occupied a house owned by John Cutler, Roger's son, in St Nicholas parish (Richardson 1884, 523 note b).

- 5 P.R.O., Prob. 11/163 (4 Russell).
- 6 S.R.O.I., C9/6, 25-32, 35-37.
- 7 Ibid., 39-49, etc.
- 8 Ibid., 2.
- 9 P.R.O., Prob. 11/163 (4 Russell).
- 10 Richardson 1884, 177, 183, 204, 205; P.R.O., Prob. 11/21 (5 Bodfelde), Prob. 11/27 (22 Dyngeley).
- S.R.O.I., Sl/1/76/1-11.
   B.L., Add. MSS. 19,125; Richardson 1884, 279, 296, 315, 333, 379.
- 13 P.R.O., Prob. 11/163 (4 Russell); Richardson 1884, 428, 498, 503; Carr 1913, 66; Croft 1973, 99.
- 14 C.S.P.D. 1619-23, 120, 121, 126, 235.
- 15 B.L., Hargrave MSS. 321, 121.
- 16 P.R.O., S.P. 14/128, f. 90.
- 17 Hinton 1959, 23, 30; P.R.O., S.P. 14/131, f. 53.
- 18 P.R.O., E 134/5 Car. I, Easter 1/1. Acton and Hales had offered to sell cloths to Cutler, in the case of Hales 'at forty shillings in a cloth deerer then he this deponent had some yeares before given for the like'. For their cloths in 1622 see Appendix I.
- 19 This assumes that ten cloths acquired from Thomas Negus date from 1623 although that information was not specifically entered in the accounts.
- 20 P.R.O., E 190/602/2.
- 21 Ibid. For a discussion of the trade in cloths at this period see Pilgrim 1938, Chapter V. Smuggling and fraud were likely to have distorted official statistics.
- 22 See Appendices I and II. The teere blue is difficult to identify, but it was probably similar to the medieval cloth of Tars, which was of light blue hue (see Beck).
- 23 This is Cutler's figure. If the other recorded details are correct, the total should be £113.
- 24 S.R.O.I., C9/6, 2-3.
- 25 *Ibid.*, 6–7.
- 26 Richardson 1884, 448, 491, 501, 504, 514.
- 27 S.R.O.I., C9/6, 9.
- 28 Ibid., 7.
- 29 Ibid., 1.
- 30 Ibid., 4-5.
- 31 A mismanaged repayment in 1620 was the cause of a lawsuit in which William Upsher of Hadleigh (Suffolk) was the complainant. A witness, Philip Eldred, testified
  - that it is a usuall course that when a clothier or other doe by exchandge paye or turne over any monye for any countryman to any tradesman in London that it is an ordinarye thinge with manye to take an acquittance for the same and to delyver the same in the countrye when he receiveth his mony there, and that he knoweth the same because he hath had tradinge with dyverse men in London (P.R.O., E. 134, 19 Ias. I/Michaelmas 21).
- 32 S.R.O.I., C9/6, 1, 7, 11.
- 33 P.R.O., E 190/602/2.
- 34 Ibid., 8-9.
- 35 P.R.O., E 190/602/2, 602/6.

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## Abbreviations

Add. MSS. Additional Manuscripts.

A.P.C. Acts of the Privy Council.

B.L. British Library, Department of Manuscripts.

C.S.P.D. Calendar of State Papers, Domestic Series.

P.R.O. Public Record Office.

S.R.O.I. Suffolk Record Office, Ipswich Branch.