

THE NEW ENGLAND MIND AT
THE TURN OF THE CENTURY

A STUDY OF THE DIARY OF
WILLIAM BENTLEY, 1784-1819

Thesis for the Degree of M. A.
MICHIGAN STATE COLLEGE
James Cook
1949

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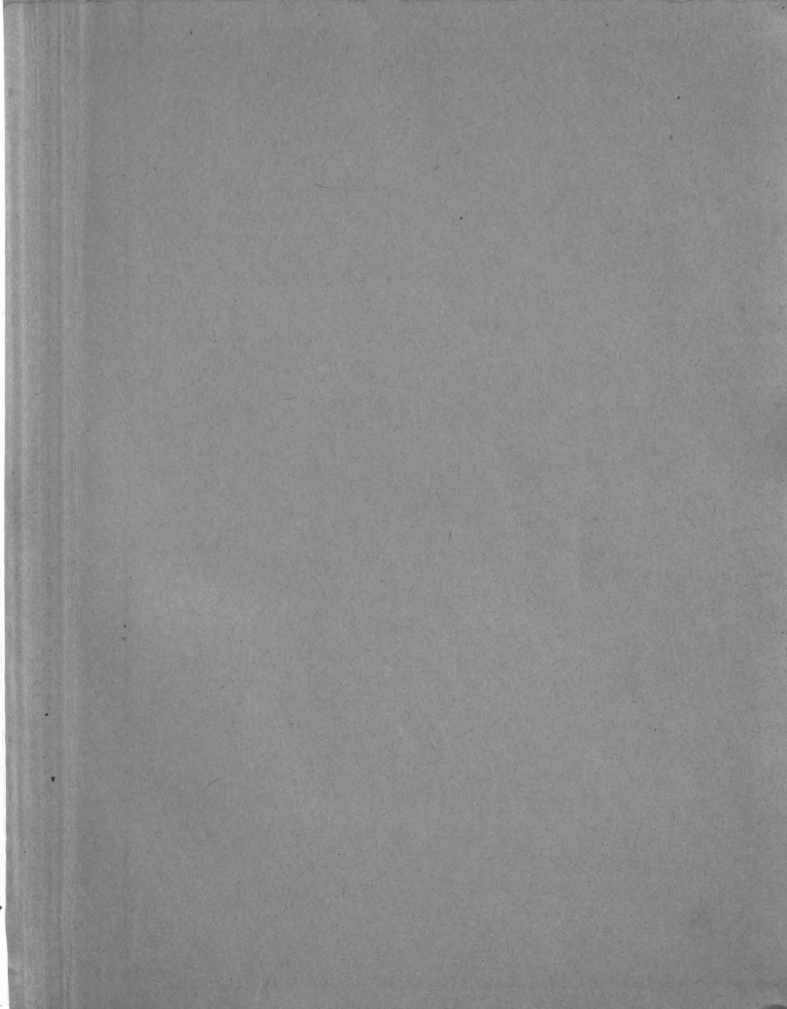
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THE NEW ENGLAND MIND AT THE TURN OF THE CENTURY

A Study of the Diary of William Bentley,

1784-1819

by

James Cook

A THESIS

Submitted to the Graduate School of Michigan State
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Introduction

Some introduction is needed to the Diary which forms the core of this study. In its published form, the work fills four volumes with a total of 2,077 pages. As a diary, it is, of course, primarily the personal record of the mature years of William Bentley, D. D., who was the pastor of East Church, Salem, Massachusetts, from 1783 to 1819, the year of his death. During that period of approximately thirty-five years, Bentley faithfully covered those pages with what he once called, "my unavoidable Share in the business of life."

If his Diary had recorded nothing more than that it would be of interest, for the pastor's share was taken from the center, and it included some part of every significant area of human activity. But Bentley never intended to confine his Diary to the pastoral duties of a New England clergyman, for at the beginning of the year 1790 he resolved: "This year every day to be noticed, either for natural, political, civil, moral, or religious occurrences, &c." This is the spirit which raised his Diary from the insignificance of an ephemeral journal to the stature of a contemporary history.

This study then is devoted to the historical theory that the most successful method of recovering the true spirit of a period of the past is to become thoroughly acquainted with a key man who lived through those years. The breadth of Bentley's influential life and the scope of his voluminous Diary combine to make him an excellent choice for such a study. My central purpose has been to use Bentley, through the medium of his Diary, as a commentator on his times. It was necessary, in order that his comments might be meaningful, to reconstruct the general background of the period, but, wherever possible, Bentley has been allowed to speak for himself. It is only he who can reunite great names with their personalities, who can return great events to the contemporary significance. It is only he who can restore

his New England to life in all its complexity, and therefore, it is upon the value of his remarks that the worth of this study must rest.

Chapter I

Bentley the Man

In an address on the Rev. William Bentley, Marguerite Dalrymple told how on one Sunday during the War of 1812, a rumor spread in the church service that the frigate Constitution was in Marblehead harbor, endangered by two British cruisers. When Bentley heard it he cried,

This is a time for action, not words, let us go to do what we can to save the Constitution, and may God be with us, Amen.^{1.}

Perhaps no better illustration could be found of the manner in which the Rev. Bentley happily combined his interest in the world to come with his participation in the world of which he was a part.

Born at Boston, June 22, 1759, he was the son of Joshua and Elisabeth Bentley, and he looked back upon an ancestry of military men, for he wrote to President Madison in 1814:

My ancestor came to America in 1711. He was a young officer under the Duke of Marlborough in Flanders, & was sent by Queen Anne to Canada. He was lost by the pilots on Anticosta. His only child, my Grandfather, intended for the navy, fought under General Pepperell in Canada in 1745. My father was with Wolfe in 1759 in the year of my birth, & is now living at 90 years.^{2.}

The boy was named William in honor of his maternal grandfather, William Paine, a man of some means in Boston. Mr. Paine was greatly attracted to his namesake, in fact, so much so that he almost came between William and his parents. In recording his grandfather's death, Bentley says:

It was by his generosity, I was educated at Cambridge, & he continued through life an unceasing benefactor. May my gratitude be as unceasing as his goodness.^{3.}

1. I, xxx. All references in this form will be to volume and page of the Diary of William Bentley, D. D. (Salem, 1905-1914), 4 Vols.

2. IV, 284.

3. I, 44

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That William Bentley never forgot the benefits of his favored position is testified by an entry in his Diary, made but a few years before his death:

By an education in the family of my G [grand] F [father] Paine I had advantages I should never have obtained at home. It is true my father with a better than common education distinguished himself by an uncommon neglect of education in his children, & some of them were obliged to get instruction after they had reached a period far above infancy.⁴

William entered Harvard College in 1773, at the age of fourteen, and "was early distinguished for his natural talents, and for his uncommon acquisitions in classical and general literature."⁵ He graduated with honors four years later, and was immediately employed in the Latin Grammar School in Boston, where he had been fitted for college. In 1779, he was preceptor of the North Grammar School, but soon was appointed as Latin and Greek tutor at Harvard. He remained there until 1783, when he began preaching as a candidate at the East Church, Salem. Although the senior pastor, the Rev. James Diman, looked upon Bentley with disfavor, the young preacher with liberal ideas was liked by the society, for they invited him to be a colleague pastor, and he was subsequently ordained. In 1788, Rev. Diman passed away, and Bentley was left alone in the service of East Church for the rest of his life.

An interesting revelation of Bentley's personal life is provided by his New Year resolutions which are somewhat reminiscent of the self-improvement methods practiced by Jonathan Edwards and Benjamin Franklin:

4. IV, 295.

5. Joseph T. Buckingham, Specimens of Newspaper Literature (Boston, 1850), II, 341

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1789. On the next year then I have among many important duties respecting my manners, enquiries, & Studies the four following of the great consequence & immediate use to me. First, to be more guarded in my conversation; secondly, to remember that men can love their vices, & will consider reproofs as injuries, & therefore be watchful...thirdly, to attend particularly to the character of Clergymen; fourthly, to remember charity begins at home, & lay up in Store.⁶

Again in 1790:

Purposes for the ensuing year in my profession. To expound at the Lecture of the Scriptures. To catechise the children once a month after the Communion from April to November; To preserve the expositions in a separate Volume. To revive my knowledge of the Hebrew & Oriental Languages. Critically examine the Greek Testament, &c. To go over again the principal Latin & Greek Classics. In morality, to obey the Gospel.⁷

His mention of study and language here give but an indication of his intellectual activity in this respect. Judge Waters testifies that Bentley not only read with facility more than twenty different languages, but also wrote and spoke most of the popular languages of Europe. So recognised was he as a linguist, that the credentials of the Tunisian Ambassador were sent from Washington to be translated by him. Although his theology would have horrified the old Puritan divines, plans of study such as these would have met with full approval:

At the end of April a plan for extending knowledge of arts & sciences two hours every day for Classic Studies.--And two parts of days for Philosophy &c.⁸

A few months later he had settled on this ambitious schedule:

Monday some part for Greek, & Tuesday for french, & Wednesday for Latin, & Thursday for Spanish or Italian & Friday for German, dutch, Slavonian & their various dialects, & Saturday & Sunday for Philology in relation to the Versions, & Texts of the Hebrew & Greek Sacred Scriptures.⁹

6. I, 154.

7. I, 228.

8. I, 36.

9. I, 43.

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How far Bentley was removed from confining his studies and interests to anything resembling narrow theology, is clearly shown in his gentle criticism of a Christmas sermon delivered by his close friend and associate, James Freeman:

Had he dropped the spiritual & typical part altogether and adduced Virgil's poem in favour of the united consent in the morals of the gospel or had he adduced even Plato's description of a just man, he might not have rendered the discourse less valuable to my taste.¹⁰

Despite his scholarship he found time to be a beloved pastor as well as an extremely active one. His popularity with the children of the congregation is proved by catechism classes numbering more than one hundred. On Saturday, he would often take groups of them on hikes along the seashore, lecturing on the natural revelation of God as revealed in shells, plants, and fish. In one entry of the Diary, he speaks of delivering lectures on Geography and the English language. His private interests had no bounds. He played an important part in the formation of the East India Marine Society. In October, 1799, he wrote:

It is proposed by the New Marine Society, called the East India Marine Society, to make a Cabinet. This society has been lately thought of. Capt. Gibaut first mentioned the plan to me this summer & desired me to give some plan of articles, or a sketch...On Saturday last, Capt. Gibaut brought me the articles & begged a revision of them. I gave him my ideas.¹¹

This society was formed in November, 1799, with fifty-three members, fifty of them captains in the Indies.

Dr. Bentley's intimacy with the many ship-masters of his parish who sailed from the great port of Salem, gave him an amazing knowledge of every part of the world, although he himself never left New England. He acted as a self-appointed look-out from a vantage point known

10. II, 359.

11. II, 321.

as "Bentley's Rock." There, from a tower built for him by one of his parishioners, Capt. George Crowninshield, "he used to scan the horizon for the incoming sail, and the moment his spyglass made sure of the long awaited ship, he would raise a pennant on the flagstaff of the tower, that all might know the glad tidings. Sometimes he would climb the lookout with a heavy step, to hoist the signal at half-mast when some mariner brought news of disaster."¹².

The ship-masters must have delighted in bringing curiosities to their pastor, for among their presents and exhibits were found, the image of a Chinese Mandarin, gold boxes from Malay, stone tables and knives from Japan, teeth of the Agouti from the Spanish Main, a horn of the Unicorn Rhinoceros from Africa, eyes of a South Sea squid, coins from the world over, and countless strange plants and insects. Using these gifts and whatever studies he could make in the vicinity, Bentley formed a large private cabinet of Natural History, "until the establishment of the Salem Museum, in which he took an active part, induced him to deposit his collection where it would be more useful."¹³.

He was very active in Freemasonry, and his Diary attests to the fact that he held high office in that organization. He was interested in the buildings of Salem, noting their construction and repair. The Diary contains descriptions with specifications of the bridges at Essex and Charleston, and if a factory was erected that the pastor could visit, a notation of the building and the machinery it housed was sure to turn up in his records. Something of Bentley's devotion to the ships of Salem has been mentioned, and suffice it to say that he saw and recorded the launching of every vessel in Salem during his ministry.

12. Frances Winwar, Puritan City (New York, 1938), p.202.

13. Buckingham, op. cit. II, 344.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of financial data. This section also outlines the various methods and tools used to collect and analyze financial information, highlighting the need for consistency and transparency in the reporting process.

• **Financial Statement Analysis**

The second part of the document focuses on the analysis of financial statements. It provides a detailed overview of the key components of the balance sheet, income statement, and cash flow statement, explaining how each contributes to a comprehensive understanding of a company's financial health. The text also discusses the various ratios and metrics used to evaluate performance, such as the debt-to-equity ratio and the current ratio, and how these can be used to identify trends and potential risks.

Furthermore, the document addresses the challenges associated with financial statement analysis, including the need for accurate data and the potential for manipulation. It offers practical advice on how to overcome these challenges and ensure that the analysis is based on reliable information. The final part of the document concludes with a summary of the key findings and a call to action for continued vigilance in financial reporting.

Rev. Bentley's pen was also very active throughout the years of his ministry. In addition to the four volume Diary, and a notebook containing criticism of new publications, he left 3,300 sermons. In 1794, when William Carleton began publishing the Salem Gazette, Bentley was induced to contribute semi-weekly summaries of foreign and domestic news. For a long period during which Carleton suffered severe illness, Bentley, as an act of friendship, managed the paper alone.

While engaged in this task, he began a correspondence with Professor Ebeling of Hamburg which was to last the lifetime of the German. Ebeling was preparing a history and geography of the United States, and sought materials from Bentley. This may have been the motive for the news summaries, for the pastor was never paid any wage for this task which he continued to perform for nearly a quarter of a century. Mr. Buckingham writes:

The various newspapers, received in exchange for Carleton's paper, Mr. Bentley was accustomed to pack in the neatest manner, and send to Professor Ebeling, with an index to such papers and articles as he deemed most important. In return for such books as Mr. Bentley sent to him, the Professor sent German publications, but no cash transactions ever passed between them.¹⁴

In his indefatigable attempts to get material for Ebeling, Bentley evidently attempted to enlist Jefferson in the cause, for the ex-president wrote to Bentley on December 28, 1815:

Dear Sir,--At the date of your letter of October 30th, I had just left home on a journey from which I am recently returned. I had many years ago understood that Professor Ebeling was engaged in a geographical work which would comprehend the United States, and indeed I expected it was finished and published. I am glad to learn that his candor and discrimination have been sufficient to guard him against trusting the libel of Dr. Morse on this State. I wish it were in my power to give him the aid you ask, but it is not...¹⁵

14. Ibid., II, 342.

15. Thomas Jefferson, Writings, ed. A. A. Lipscomb and A. E. Bergh (Washington, 1904), XIV, 363.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It is essential to ensure that all entries are supported by appropriate documentation and receipts.

3. Regular audits should be conducted to verify the accuracy of the records and to identify any discrepancies.

4. The second part of the document outlines the procedures for handling cash and other assets.

5. All cash receipts should be recorded immediately and deposited in a secure bank account.

6. Disbursements should be made only for authorized purposes and supported by proper vouchers.

7. The third part of the document provides guidelines for the management of fixed assets.

8. A detailed inventory should be maintained for all fixed assets, including their location and condition.

9. Depreciation should be calculated and recorded for all fixed assets in accordance with applicable laws.

10. The fourth part of the document discusses the reporting requirements for the organization.

11. Financial statements should be prepared and submitted to the relevant authorities on a regular basis.

12. The fifth part of the document concludes with a summary of the key points and a final statement of intent.

13. It is the responsibility of all staff members to adhere to these guidelines and to maintain the highest standards of accuracy and integrity.

14. The document is signed and dated as follows:

15. The undersigned hereby certifies that the information provided in this document is true and correct to the best of their knowledge.

16. Signed: _____ Date: _____

After receiving the news in 1817 of Ebeling's death, Bentley remembered him as "an affectionate, invariable & provident friend^d" whom he had never seen. By a strange twist of fate, all of Bentley's material returned to America, for in an 1818 entry he notes:

Pr. Farrar told me that Israel Thorndike, Merchant of Boston, had purchased Pr. Ebeling of Hamburg's library & presented it to the College at Cambridge.¹⁶

Speculating on this whole incident, Frances Winwar suggests that "it is probable that through his [Bentley's] zeal for knowledge and his love of books, German culture entered New England."¹⁷

In addition to the already mentioned letters to and from Madison and Jefferson, Bentley was also a correspondent of John Adams and a friend of John Quincy. In the light of all this tremendous activity, one reads with understanding admiration:

Preached two old Sermons, with as great apprehensions of guilt & as much confusion as the' I had stolen from my neighbours. It is the fault in this case that by a violation we get hardened. God forgive me.¹⁸

Twice in his lifetime, Bentley was offered national recognition of his abilities, and he refused both the offices tendered him. The first came in 1804 when he was offered the chaplaincy of the United States House of Representatives. He says in the Diary that upon a moment's reflection, "I found compliance impracticable & wrote an answer accordingly."¹⁹ The second came two years later when he was tendered a position promising "unrivalled honours" in the intended University of Virginia. Judge Waters says Jefferson offered Bentley the presidency, but whatever the position, Bentley wrote a letter tinged with emotion, carrying his renunciation of honors which he said in a former period of his life would have had all the wishes of his heart. Al-

16. IV, 528.

17. Winwar, op. cit. p. 201

18. I, 77.

19. III, 122.

though he was tempted to forsake a situation which he felt had no profit and little success from the great progress of fanaticism, yet he felt holding him strongly the twenty-two years during which the little society had discharged all their obligations to him, and amidst persecutions in church and state, had forgotten all party animosities to render him happy.²⁰

In the last years of his life, the pastor was indeed in a situation of "no profit" for he records, "two years of Salary are still due & the part of settlement due in one year from my ordination, making an aggregate sum of two thousand dollars."²¹ In December, a month later, he writes that several acts of munificence have alone preserved him from immediate suffering and that, although his future prospects must remain unknown, his fears are greater than his hopes. He has had to pay the performer of the church music he loved so well out of his ill-paid salary.

The injustice of his situation welled up within the old pastor and forced a rare lament from his pen: "These are ill rewards for thirty-four years labour with no other consolation than it might be worse."²² Finally, a year later, after he had offered to settle for half his due, the committee circulated a voluntary subscription paper "for the purpose of making good a part of the deficiency & rendering him comfortable in his advanced age." The subscription amounted to above \$975.00, and the name with amount for each subscriber appear in the Diary. Such treatment could have shattered few illusions for Rev. Bentley, who in a previous encounter with the less pleasant side of

20. III, 209.

21. IV, 484.

22. IV, 490.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The document also notes that records should be kept for a sufficient period to allow for a thorough audit.

In addition, the document highlights the need for transparency and accountability in all financial dealings. It states that all transactions should be clearly documented and that the responsible parties should be identified. This helps to ensure that there is no ambiguity or confusion regarding the flow of funds and the use of resources.

The document also addresses the issue of data security and the protection of sensitive information. It stresses that all financial data should be stored securely and that access should be restricted to authorized personnel only. This is to prevent unauthorized disclosure of information and to protect the privacy of individuals and organizations.

Furthermore, the document discusses the importance of regular audits and reviews. It states that audits should be conducted by independent parties to ensure that the records are accurate and that the financial system is operating in accordance with established policies and procedures. This helps to identify any weaknesses or areas for improvement.

The document also touches upon the role of technology in financial record-keeping. It notes that the use of digital systems can improve the efficiency and accuracy of record-keeping, but it also emphasizes the need for robust security measures to protect the data from cyber threats.

In conclusion, the document provides a comprehensive overview of the key principles and practices for effective financial record-keeping. It serves as a guide for organizations and individuals alike, ensuring that they are equipped with the knowledge and tools needed to maintain accurate and secure financial records.

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human nature had written: "What a terrible distress to my feelings this would have been when I knew less of man."²³.

As to Rev. Bentley's physical appearance and habits, Buckingham gives the only description of value:

In stature, Mr. Bentley was below the middle size; he was even short, and appeared the more so, because he was always fat. At the age of fifty-two, he weighed two hundred and fourteen pounds, though hardly above five feet in height. In his personal habit, he would have done credit to the best modern teachers of physiology. Personal cleanliness was a virtue with him, and no day passed without much exercise in walking, which he believed to be the best exercise for a scholar. All his writing was done while he was in a standing posture.²⁴.

In addition, he was temperate, retired and rose early, and followed a simple and uniform diet, for he had been admonished years before his death, of an unfavorable heart condition.

Although Rev. Bentley never sought distinction or favor for himself, there was one honor which he wanted and felt he deserved, namely, the degree of Doctor from Harvard. When the school withheld the honor beyond his patience, he revoked the bequest made to her of his huge private library and collections. He gave his theological books and classical books to Allegheny College, and the collections to the American Antiquarian Society. Finally, in 1819, overcoming some objections concerning his heterodoxy, the University conferred upon him the degree of Doctor of Divinity.

Dr. N. Bowditch of the University, told him to "prepare to die, for Degrees are usually forerunners as they are given the Aged when their course is finished." Almost exactly four months later, Dr. Bentley made an entry in the Diary on December 29, 1819, which that evening suddenly became the date of his death. The oration at his

23. IV, 256.

24. Buckingham, op. cit. II, 347.

funeral was given by a young acquaintance of Dr. Bentley, Edward Everett, who had resigned his Unitarian ministry to become Professor of Greek at Harvard, and who was years later to precede Lincoln as main orator at the dedication of the cemetery at Gettysburg.

Chapter II

The Decline of New England Calvinism

In the early part of his life, Bentley is said to have been definitely a Calvinist, and while at Harvard was so active in private religious meetings that the fellow-students regarded him as being religious overmuch. Yet, soon after his settlement, "he renounced Calvinism; and both he and his college classmate, James Freeman, of Boston, became avowed Unitarians."²⁵

How did it come about that in the 1780's a young Massachusetts minister, born only thirty-one years after the death of Cotton Mather and but one year after the passing of Jonathan Edwards, educated at Harvard College, ordained in a Congregational church in Salem, would, or for that matter, could, be a Unitarian? What had happened to the New England theology? As an attempt to at least partially answer these questions, the succeeding historical sketch presents some of the gradual but significant changes in theological emphasis which took place in New England in the eighteenth century.

As that century began, New England Calvinism was suffering a paralysis as a result of the doctrine of inability, that is, the belief that man is unable even to repent by himself but must await the deliverance of God. This view of the complete sovereignty of God was practical to the early struggling puritans who were sure they were of the elect. They were anything but fatalists, and somehow the more rigorous their hardships became, the more they were stimulated into activity. The Indians discovered how fiercely the early settlers could fight for a predestined victory. However, when the stimuli were removed and later generations grew up in the peace and freedom of New England, and they were told of their inability before God, they became

25. Samuel A. Eliot, ed., Heralds of a Liberal Faith (Boston, 1910), I, 150.

spiritually passive and apathetic. As Frank Hugh Fester says, "It has never been a good way to induce men to repent to tell them that they cannot."²⁶ Thus it was, that the theology itself wrought spiritual paralysis despite the encouragement of the Half-Way Covenant. This Covenant allowed parents who were baptized and professed members to have their children baptized. During his ministry, Bentley's church ruled:

All baptized persons shall obtain Baptism for their children, after being propounded to the Assembly for their consent, without owning a covenant or making any profession, beside that which they virtually make by regular application for such Baptism, & by answering such rational questions as the Minister may propose.²⁷

The church now became not merely an association of regenerate members, but also a school to train up men in religion. The Half-Way Covenant increased interest in baptism, but the Lord's Supper continued in neglect. This led to a laxness which admitted persons to the Communion without personal confession of faith. In 1707, in a discourse entitled The Inexcusableness of Neglecting the Worship of God Under a Pretence of Being in an Unconverted Condition, Rev. Solomon Stoddard of Northampton, Massachusetts, openly proposed to adopt this lax practice as the regular attitude of the churches. He equated the Communion with the Old Testament Passover, and as such, was to be kept by all people regardless of their spiritual state. It was to serve as a means of grace in the direction of conversion. Going still further, he suggested that even as Christ sent out Judas to preach, so the ministry can be served by ungodly men. This obviously represents a complete departure from the traditional Congregational view.

26. Frank H. Fester, A Genetic History of the New England Theology (Chicago, 1907), p. 29

27. I, 20.

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That Stoddard's position could be for an instant maintained implies that there was much talk on these subjects in the churches, and probably the start of an unconverted ministry. Arminianism was also making advances in New England thought, for Jonathan Edwards devoted the principal work of his life, the Freedom of the Will, to fight it. This, then, was the "lowest point of religious decline reached in New England, whether it be considered from a practical or a doctrinal point of view."²⁸.

Such was the spiritual health of New England when Jonathan Edwards became full pastor of the church at Northampton, Massachusetts, in 1729, upon the death of his grandfather, Solomon Stoddard. The theocracy of the first settlers was being pushed farther and farther into the background by political and economic forces which neither disputed nor discarded Calvinistic theology--but, rather, simply ignored it.

New England was becoming involved in the ways of the Old World, striving for commercial success, competing for profits, tasting power and assuming rights, ready to defend them legally or otherwise. The spirit of European nationalism, capitalism, and rationalism, with its apparatus of political and legal theory, was already growing strong. The theocentric piety of Calvinism seemed doomed.²⁹

Edwards managed to separate Calvinism momentarily from the social and economic theories in which it had become entangled, and by which it was being strangled. His inspired piety snapped a part of New England out of its spiritual lethargy for nearly a century. The great figure of Edwards drew pupils for the ministry, and it was by this means that he gained two adherents--co-laborers during his lifetime, and after his death successors and leaders in his school. They were Joseph Bellamy and Samuel Hopkins. These men and subsequent New England

28. Foster, op. cit., p. 43.

29. Joseph Haroutunian, Piety versus Moralism (New York, 1932), p. xxi.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities related to the business.

2. It is essential to ensure that all financial statements are prepared on a regular basis and are consistent with the actual performance of the business.

3. The second part of the document focuses on the role of the management team in overseeing the business operations and ensuring that all goals and objectives are met.

4. It is important to establish clear lines of communication and accountability among all employees and to provide regular feedback and support.

5. The third part of the document addresses the need for ongoing monitoring and evaluation of the business's performance and the implementation of corrective actions when necessary.

6. This involves conducting regular audits and reviews of the business's financial and operational data to identify areas for improvement and optimization.

7. The fourth part of the document discusses the importance of maintaining a strong relationship with the bank and other financial institutions to ensure the business's financial stability.

8. It is crucial to provide accurate and timely information to these institutions and to maintain a good credit record to secure favorable financing terms.

9. The fifth part of the document concludes by emphasizing the need for a proactive and strategic approach to business management to ensure long-term success and growth.

10. By following these guidelines and best practices, business owners and managers can effectively manage their operations and achieve their desired financial and operational goals.

11. The document also highlights the importance of staying up-to-date on industry trends and regulations to adapt to changing market conditions and maintain a competitive edge.

12. Finally, it stresses the value of seeking professional advice and support from accountants, lawyers, and other experts to ensure the business is fully compliant and optimized for success.

13. Overall, the document provides a comprehensive overview of the key aspects of business management and offers practical advice and strategies for success.

14. It is hoped that this information will be helpful and informative for all business owners and managers seeking to improve their business performance and achieve their long-term goals.

15. Thank you for your attention and interest in this document. We look forward to providing further assistance and support as needed.

theologians were much influenced by one principle of Edwards which has been called his theory of virtue. This principle was his regard for "justice as virtuous only when governed by benevolence."³⁰ Benevolence was to work as a gradual softener to bring the adamant Calvinism into sympathy with eighteenth century religious thought.

The constructive contributions of Joseph Bellamy (1719-1790) to New England theology were contained in two works. The one was entitled True Religion Delineated, in which he taught that (1) man has the ability to repent and it is the preacher's task to urge him to do so immediately; and that (2) God is no longer the sin-offended party demanding justice, but rather is the moral governor of the world. The other work was entitled The Wisdom of God in the Permission of Sin, and as the title would indicate was an attempt by Bellamy to accept the challenge of the mid-eighteenth century New Englander, and show that sin, as a part of the divine plan, made this a better world than one without sin. In justifying God's ways, he tried to show that divine government, far from being objectionable, is ultimately conducive to the welfare of those governed, even by the then current standards of justice.³¹

Edwards' other co-laborer was Samuel Hopkins (1721-1803), who gathered his theology into the first New England system entitled System of Doctrines (1793). Bentley refers to him as the "Celebrated Samuel Hopkins, whose System of Divinity is the basis of the popular theology of New England."³²

Carrying on in the benevolent tradition, Hopkins taught (1) that love is God's chief attribute, (2) that if he is happiest in the exer-

30. Foster, op. cit., p. 91.

31. Haroutunian, op. cit., p. 34.

32. IV, 302.

oise, communication, and exhibition of his goodness, then the good of his creatures must be his concern and desire, (3) that there is no more distinction between original and actual sin because there is no sin but actual sin, (4) that Christ's sufferings were an example of the public justice of God rather than an atonement, and (5) that man's depravity is moral, his understanding and will were not lost at the Fall, and that he still has the full ability to choose between the alternatives of life and death.

This opened the way to a live evangelism, for Hopkins distinguished sharply between regeneration and conversion: the former is the work of God and renders man willing; the latter is the work of man himself in performing holy exercises. In this way human efficiency was recognized and effective revival preaching became possible in New England.

This was the result of the conflict to determine where right is, whether it is in the will of God, or in the nature of things. If the former ^{is} true, then when God wills some to salvation and others to damnation, it is right, because that is what right is. If the latter is true, then God is bound to act for the welfare of being, for not even the sovereignty of God can justify action above reason. In the mid-eighteenth century, the New Englander evidently decided that right is in the nature of things, as can be shown by a summary of the religious thought which we have seen him substitute for Puritan Calvinism: Man has become not only able to repent but able to work out his own salvation without Christ's atonement, for Christ was merely an example of the moral life on which good men will model their behavior; God acts neither out of justice nor vengeance, but out of benevolence and is careful not to do violence to the welfare, rights, or reason of His creatures. There has been a tremendous shift from the Edwardian thesis that the end of all creation is the glory of God to the eighteenth century thesis that the end of all creation is the happiness of man.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business or organization. The text outlines various methods for recording transactions, including the use of journals, ledgers, and spreadsheets. It also highlights the need for regular audits and reconciliations to ensure the accuracy of the financial data.

The second part of the document focuses on the role of the accounting department in providing financial information to management. It explains how the accounting department can help management make informed decisions by providing timely and accurate financial reports. The text also discusses the importance of budgeting and cost control in managing the organization's resources effectively.

The third part of the document addresses the challenges of financial reporting and the need for transparency. It discusses the various financial statements that are required by law and the importance of providing clear and concise information to stakeholders. The text also emphasizes the need for ethical behavior and integrity in the financial reporting process.

The fourth part of the document discusses the impact of technology on the accounting profession. It highlights the various software applications and tools that are available to accountants and how they can improve efficiency and accuracy. The text also discusses the need for accountants to stay up-to-date with the latest technology and to develop the necessary skills to use these tools effectively.

The fifth part of the document discusses the future of the accounting profession. It highlights the various trends and developments that are shaping the industry, such as the increasing use of automation and artificial intelligence. The text also discusses the need for accountants to continue to learn and grow in their profession and to adapt to the changing demands of the market.

Chapter III

Bentley and the New Theology

Great though these changes in Calvinism were, they were not able to check the imperceptible growth of Unitarianism, that movement which was ultimately to deliver "the mightiest blow against New England Congregationalism which it ever received."³³ The history of Unitarianism goes back to the beginning of Protestantism in England, more specifically, to the Arminianism which arose as a reaction to the high Calvinism of the Commonwealth. Arminianism passed into Latitudinarianism and evolved into Arianism and Unitarianism. The gradual shift to Unitarianism within the New England Congregational churches went on quite peacefully throughout the eighteenth century. Although the years between Jonathan Mayhew (1747) and Henry Ware (1805) have been denominated the "Period of Protest", it was in the main a silent protest. Samuel A. Eliot describes the period this way:

Jonathan Mayhew was indeed a thorough-going heretic, a modern-minded man, an aggressive Unitarian, but of many of his contemporaries it was characteristic that they protested against a hard and cruel theology more by what they omitted to preach than by what they positively affirmed. They simply ceased to talk about the dogmas that no longer expressed the truth as they had come to apprehend it. What they believed they preached, and what they did not believe they let alone.³⁴

Another factor which allowed many Congregational churches to become Unitarian without changing noticeably or violently, was the general wording of their covenants. In many cases the members merely covenanted to walk together in the ways of God as he chose to reveal himself to them. Thus it is conceivable that the shift to Unitarianism was made in some New England parishes without their being really aware of it. That there was real internal strife and contention in some of the churches, however, is not to be doubted. Bentley records

33. Foster, op. cit., p. 190.

34. Eliot, op. cit., I, Introduction, n.p.

QUESTION 1

1. The following table shows the number of people who attended a concert in each of the five years from 2010 to 2014. The number of people who attended the concert in each year is given in the table below.

Year: 2010, 2011, 2012, 2013, 2014
Number of people: 1200, 1500, 1800, 2100, 2400

2. The following table shows the number of people who attended a concert in each of the five years from 2010 to 2014. The number of people who attended the concert in each year is given in the table below.

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4. The following table shows the number of people who attended a concert in each of the five years from 2010 to 2014. The number of people who attended the concert in each year is given in the table below.

Year: 2010, 2011, 2012, 2013, 2014
Number of people: 1200, 1500, 1800, 2100, 2400

congregations being split into thirds over the ordination of a particular man, and much secession with accompanying trouble over which division had claim to the church building and property.

Certainly among the chief influences in this liberal direction were the college at Cambridge and the political agitation of the time. In the eighteenth century Harvard College was looked upon as a "nest of sedition" by both political and theological conservatives, and many of the early liberal religious thinkers were Harvard graduates. Both Bentley and Joseph Priestley received the degree of Doctor of Divinity from Harvard University. As for the political factor, it is easy to imagine the friction which would arise between a religious philosophy that held men to be totally depraved and a political philosophy that recognized these same wicked men as the source of good government. In choosing between the two, the people of New England merely altered their theology to fit their politics.

Undoubtedly, any theological significance attributed to Rev. William Bentley must center upon his role as a leader in the Unitarian movement in its infiltration into orthodox New England Congregationalism. When young Bentley, in his middle twenties, began work as a colleague pastor at East Church, Salem, in 1783, his liberalism ran headlong into the iron conservatism of Rev. James Diman. The resulting collision provides a perfect illustration of the pulpit warfare that often rent many a New England congregation asunder. Rev. Diman was "a man of grave and awe-inspiring mien, a stern Puritan of the old school who greatly disapproved of the liberalism of Dr. Bentley, and he may well have disapproved of the circulation of books among the people whom he served for over fifty years."³⁵ Almost immediately an

35. James D. Phillips, Salem in the Eighteenth Century (Boston, 1937), p. 265.

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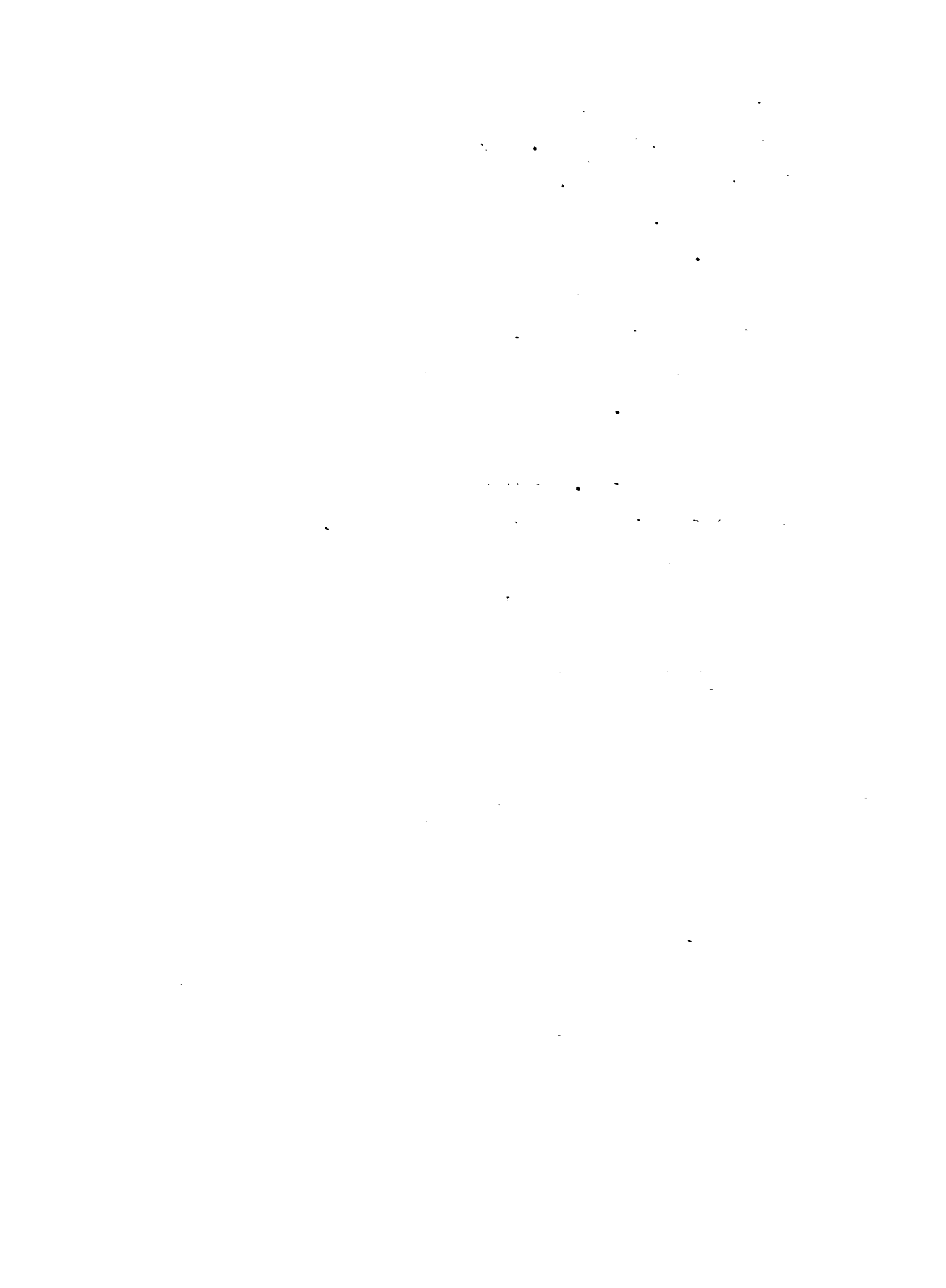
uneven quarrel began, with the proprietors of the church taking the part of the junior pastor. For nearly two years Diman neglected to invite his young colleague to participate in the sacraments of baptism and communion. The trouble between the two men seems to have been doctrinal. The proprietors said among other things that Diman had almost dissolved the parish by continuing to preach contrary to their general wish for many years.

Diman regarded Bentley's ministry as one of "new doctrines, & fatal innovations." The matter was concluded by the proprietors' asking Diman to resign all public service in the church, to which the old pastor agreed. In an address given in 1868 at the 150th anniversary of the East Church, Judge Joseph G. Waters contrasted the two ministers in such a way as to give a clear picture of the disfavor with which Puritan Calvinism was being regarded in Bentley's day:

For nearly a half century, he [Diman] had exercised an almost despotic sway over this people, training them to walk in the ways of a theology which admitted no progress save in the iron ruts which an arbitrary priesthood had laid down as the sure and only way to the heavenly kingdom.

How could he bear, with equanimity, as a rival for the favor of his people, this youthful competitor, fresh and jubilant as he then was--full of the spirit of progress--alive to every good work--his liberal mind richly stored with every variety of learning, open to and ready to receive any suggestion of reason that might aid him in interpreting the scriptures--an acknowledged champion for the right of private judgment, in all matters of faith...how could elements so diverse and heterogeneous ever be expected to assimilate?³⁶

If it was change and progress the society sought, Bentley was the man to satisfy them. On the first Sunday after his ordination he preached on the practical text found in Acts 10:29: "I ask therefore for what intent ye have sent for me?" Instead of following the text



in reading the scripture lesson, it was his manner to announce the chapter and then paraphrase it by using his own thoughts and the commentaries. At times people accused him of substituting his own Bible for the accepted scriptures. His sermon subjects, far from being other-worldly, were always tied up with, or centered upon, the current events of the day. The Bay State Psalm Book had already been replaced by Watts' collection, and about five years after he became pastor, Bentley replaced Watts' with a compilation of more modern hymns which he had made himself. The third year after his ordination, the young minister discontinued the old Puritan practice of the week-day lecture:

Proposed on all returns of the Communion, to have a short discourse after the distribution of the Wine, as a substitute to any lecture in the week time. The reasons offered were, that a preacher without a family could not attend to them in the usual forms, & because people could not leave their business on such occasions. Another reason might be added that the lectures are a relick of superstition and their visible abuse is constantly before our eyes.³⁷

Of course, the best direct insight into the kind of preaching these puritan descendants wanted to hear lies in the personal creed of Bentley. Although such credal statements are rare in liberal divines, there are a few entries in the Diary which bear upon this important matter:

April 22 [1788]. I have adopted many opinions abhorrent of my early prejudices, & am still ready to receive truth upon proper evidence from whatever quarter it may come. I think more honor done to God in rejecting Xtianity itself in obedience to my convictions than in any fervor, which is pretended, towards it, & I hope that, no poverty which I can dread, or hope I can entertain, will weaken my resolutions to act upon my convictions. The only evidence I wish to have of my integrity is a good life, & as to faith, his can't be wrong whose life is in the right. You are acquainted with my avowed disbelief of the Trinity, or of any being, who governs, or influences human affairs but God the Father.³⁸

37. I, 36.

38. I, 98.

The first part of the report discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is not only a legal requirement but also a key to understanding the financial health of the business. The second part details the various methods used to collect and analyze data, including interviews, surveys, and focus groups. The third part presents the findings of the study, highlighting the most significant trends and patterns observed. Finally, the report concludes with recommendations for future research and practical applications of the findings.

The data collected from the interviews and surveys revealed several key insights. First, there is a strong correlation between the age of the participants and their perception of risk. Younger participants generally viewed risk as a necessary part of business growth, while older participants were more conservative. Second, the results showed that most participants believed that transparency in financial reporting was essential for building trust. This finding is particularly relevant in the current economic climate, where trust is a critical factor in business success. The focus groups provided additional context, showing that participants were concerned about the impact of regulatory changes on their operations. These concerns were addressed in the recommendations section of the report.

In conclusion, this study has provided valuable insights into the attitudes and behaviors of business owners regarding financial reporting and risk management. The findings suggest that there is a need for more education and support for small business owners, particularly in the areas of financial literacy and risk assessment. Future research should explore the long-term effects of these interventions and the role of technology in improving financial reporting practices. The data also indicates that there is a growing awareness of the importance of financial transparency, which could lead to more robust and sustainable business practices. The recommendations provided are intended to guide both researchers and practitioners in their efforts to address these issues. The report is a comprehensive overview of the findings and is intended to serve as a resource for anyone interested in this field.

A year later he wrote to a Mr. Mason who was entering the ministry:

As to the intimation you leave with me respecting my profession, I hardly know what to write to you. I should never advise you to enter the ministry, unless you had rationally examined Christianity. And after such examination I should not recommend preaching, unless you was a firm believer. By a firm believer, I intend, not one, who gives an easy credit to mysteries, or renounces his understanding on any point of faith, but a man, who, upon the full conviction of a future moral retribution as the great point of Christian faith, preaches with sober regard to the virtuous happiness of mankind.^{39.}

By 1792, Rev. Bentley had become more vehement. In commenting upon a Quaker preacher he says:

The language of such people is very disgusting to me, while I venerate their piety, & rejoice that any light whatever is opposed to Calvinism. Such publications tend to shake the abominable doctrine of the Trinity.^{40.}

He also records how one Sunday he took the liberty in the most exceptional manner to deliver his sentiments against total depravity. Later in life, he was equally confirmed in his rebellion against the legalism of the conservative religious element. Rev. Samuel Worcester, a defender of orthodoxy, had refused to pray with a family whose father had committed suicide, partly because suicide was contrary to religious law. In an outburst of anger at Worcester and his supporters Bentley writes:

The foolhardy wretch has his Dr. Mussey & his Agents to justify him in wounding the feelings of a distressed, oppressed & agonising family. Is this Christianity? Is it Orthodoxy? How debased must the character of religious Society be which admits a serious division & odious controversy upon such a point as this? Are we behind our neighbours?^{41.}

In his creed, then, he has rejected the Trinity, total depravity, and legalism, while placing the emphasis on reason and the good life.

39. I, 121.

40. I, 367.

41. IV, 134.

THE HISTORY OF THE UNITED STATES OF AMERICA

BY CHARLES A. BEAUMONT

The history of the United States of America is a story of growth and development. It begins with the first settlers who came to the continent in search of a better life. They found a land of opportunity and freedom, and they built a nation that has become a model for the world. The story is one of struggle and triumph, of challenges and achievements. It is a story that has inspired millions of people and that continues to shape the lives of people all over the world.

The early years of the United States were marked by a period of exploration and discovery. The first settlers came to the continent in the early 17th century, and they began to build a life for themselves. They found a land of opportunity and freedom, and they built a nation that has become a model for the world.

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From these credal statements is shown the fact that by the time the lines of the Unitarian controversy were drawn by Channing, Bentley was found holding the position he had maintained for more than a quarter of a century.⁴²

In 1785, the original Episcopal Church of Massachusetts, King's Chapel in Boston, became Unitarian under its pastor, James Freeman. The liturgy was modified so as not to offend Unitarians. When Freeman, in 1786, professing Unitarianism, sought ordination from Bishop Seabury in Connecticut, he was refused with the result that his own church ordained him congregationally the next year. This is quite certainly the incident described in an entry Bentley made in 1802. He relates how after the retreat of British troops from Boston, King's Chapel became vacant, both its ministers having died in England. A Dr. Cooper, evidently a man of some influence, sought a minister who would be acceptable to the Congregationalists, and who would break with the Episcopal Church and its influence. Most of the candidates feared that if the liturgy were changed, an ordination would be impossible. Then, says Bentley,

The worthy Mr. Freeman appeared. He met every difficulty, reformed the liturgy, accepted an ordination from the authority of the members of his own Communion, despising the protest of the Clergy, while by his association with the Congregationalists, he gave himself a permanent establishment with great & growing reputation.⁴³

Freeman and Bentley had been college classmates, and the latter once wrote that he placed the "highest value upon this man as a gentleman & a Scholar, as man of religion, with a pure life, of good opinions without obstinacy, & as the most liberal and judicious preacher of his times."⁴⁴ Freeman wrote Bentley about the ordination,

42. Eliot, op. cit., p. 278

43. II, 418.

44. III, 36.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of independent auditors in ensuring the reliability of financial statements.

In addition, the document highlights the significance of transparency and accountability in financial reporting. It states that stakeholders, including investors and the public, have a right to know how their money is being managed and to have confidence in the information provided. This requires a high level of ethical conduct and adherence to established standards and regulations.

The document further discusses the challenges faced by organizations in implementing effective internal controls. It notes that complex business environments and rapid technological changes can create vulnerabilities and increase the risk of errors or misstatements. Therefore, it is crucial for organizations to continuously evaluate and update their internal control systems to address these challenges.

Finally, the document concludes by reiterating the importance of a strong corporate governance framework. It suggests that a robust governance structure, supported by a clear set of policies and procedures, is necessary to ensure the long-term success and sustainability of an organization. This includes the active involvement of the board of directors and the establishment of a culture of integrity and ethical behavior.

The document also includes a section on the role of external stakeholders in financial reporting. It discusses how the actions of suppliers, customers, and other external parties can impact an organization's financial performance and, consequently, its financial statements. It advises organizations to maintain open communication with these stakeholders and to consider their interests when making financial decisions.

In summary, the document provides a comprehensive overview of the key principles and practices of financial reporting and internal control. It stresses the need for accuracy, transparency, and ethical conduct, and offers practical guidance on how to implement these principles in a complex and dynamic business environment. The document is intended to serve as a valuable resource for anyone involved in financial management or reporting.

and the latter dutifully inserted the ordination address and service in the Diary.⁴⁵ Freeman accepted the ordination and believed it to be valid and apostolic. This rather high-handed affair did not pass without bringing protestations from the Episcopal clergy. Bentley recorded some of the official protests and a few extracts from them will not only reveal their vehemence, but will also imply the strength that Unitarianism must have had in this congregation in order to withstand them:

Boston, Nov^r 16, 1787. Whereas certain persons, calling themselves a majority of the Proprietors of the Stone King's Chapel in Boston, have of late declared that the pews of a number of the original proprietors are forfeit on account of their absence, & have sold said pews to persons, who never were of the Episcopal Church, & who hold tenets diametrically opposite to said Church, & said new proprietors have introduced a liturgy different from any now used in the Episcopal churches in the United States, & articles of faith which in our opinion are unscriptural, & heretical, & have thereby deprived many of the proprietors of said house of their property,...We therefore the subscribers ...do hereby enter our most solemn & serious dissent & protest against all such proceedings, & particularly against the settlement, & pretended ordination of the said James Freeman declaring our utter abhorrence of measures so contrary to the doctrine, discipline, & worship of an Episcopal church, & which will include in them a total alienation of the property of said house from the use intended by the original donors, or founders.⁴⁶

Handbills appeared in Salem, containing an excommunication of the Rev. James Freeman from the Protestant Episcopal Church. Bentley, of course, sided with Freeman, and regarded him as one of those leaders of the clergy who are found at the forefront in every religious reformation.

In January, 1788, another more vehement protest appeared. The undersigned Protestant Episcopal ministers declared,

the proceedings of said Congregation usually meeting at the Stone Chapel, in Boston, to be irregular, unconstitutional,

45. I, 81.

46. I, 83.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity of financial data and for facilitating audits. The text also highlights the need for transparency and accountability in all financial dealings.

In addition, the document outlines the various methods used to collect and analyze financial data. It describes the process of gathering information from different sources and how this data is then processed to generate meaningful insights. The text also discusses the challenges associated with data collection and analysis, such as ensuring data accuracy and consistency.

The document further explores the role of technology in modern financial management. It discusses how advanced software solutions can streamline financial processes, improve data accuracy, and provide real-time insights into financial performance. The text also touches upon the importance of cybersecurity in protecting sensitive financial information.

Finally, the document concludes by summarizing the key points discussed throughout the text. It reiterates the importance of maintaining accurate records, using reliable data collection methods, and leveraging technology to enhance financial management practices. The text also offers some final thoughts on the future of financial management and the role of data in driving business success.

diametrically opposite to every principal adopted in any Episcopal church; subversive of all order & regularity, & pregnant with consequences fatal to the interest of religion.⁴⁷

In spite of such protests, James Freeman and his congregation remained intact, and he continued preaching his own doctrines. Their nature may be judged by a Christmas sermon on the Magnificat which Bentley heard, and in which Freeman "observed that the name Savior was not appropriate & congratulated all men & animals upon the hopes of existence present as well as future." Thus it happened that Unitarianism was established in Boston in the late eighteenth century, though "not yet in any of the Original Congregational churches, at least professedly."⁴⁸ This unprofessed status of Unitarianism remained until after 1814, for in that year Bentley wrote that although it seemed agreed that many incline to that doctrine, Freeman's Chapel at Boston was still the only society which had been formed on Unitarian principles.

By 1805, the extent of the progress of the liberal movement began to make itself evident, for in that year Henry Ware, a Unitarian, became Hollis Professor of Divinity at Harvard, the chief position of theological influence in Massachusetts. The beginning of the Unitarian controversy is usually fixed at this appointment. Bentley has two entries concerning this event; both express his complete approval of the appointment:

February, 1805 When the Professor Ware nominated by the Corporation was reported to the Overseers of the University, after some silence, Morse dared to object in the most open manner. And his plea was that the Professor-elect was not a Trinitarian, as the foundation required. The vote obtained in defiance of all the influence of

47. I, 87.

48. Fester, op. cit., p. 278.

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this weak and troublesome man. So that Revd. Henry Ware is our Professor of Divinity. This is a great point gained for the best hopes of our college at Cambridge, in the view of the strength of religious parties.⁴⁹

Again,

Dr. Morse...has taken up the College at Cambridge & has published a Pamphlet of 28 pages with his name entitled "The true reasons on which the election of a Hollis Professor of Divinity in Harvard College was opposed at the Board of Overseers, 14 Feb. 1805." The principal argument is that Mr. Hollis was a Calvinist, provided for a Calvinist, & his bounty is violated in the Choice of Mr. Ware...But if reason be allied to Religion Mr. Ware may be as loud a friend to the Church as any of his predecessors....The Professorship may get new reputation from the last appointment. It must be mortifying to Morse, Pearson, & men of their stamp, that they can rule at Cambridge no longer. A few years more & the University must have become contemptible.⁵⁰

This avowed liberalism at Harvard resulted in the founding of Phillips Academy at Andover in 1808, as a suitable place for the preparation of orthodox ministers. Bentley says that the theological college was first contemplated by Edwardists and Hopkinsians, but they merged their contributions with Abbot and Phillips. Both Dr. Pearson and Dr. Morse, the men Bentley detested, were on the Board of Trustees. Bentley prophesies that "the want of harmony between the Theological interests at Cambridge & Andover, it is expected will occasion some serious embarrassments to the new institution."⁵¹ This attempt to stay the advance of liberalism appears to have been ineffectual, for by 1810 Bentley tells of attending an ordination at North Andover which was from its circumstances an interesting event. Although the Academy or Theological School was opposed to the institution at Cambridge, the Professor of Divinity of

49. III, 141.

50. III, 149.

51. III, 334.

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Cambridge had full authority in the solemnities, and the Council and the candidate were of the same intent.⁵²

Although Bentley tells of William Ellery Channing being involved in a Trinitarian controversy as early as 1815, it was not until four years later that this champion of Unitarianism preached his famous sermon at Baltimore. The occasion was the ordination of a professed Unitarian clergyman. He emphasized the validity of human reason and man's responsibility for a right use of it. He held that reason was above revelation, and that God would not reveal himself in truths which were unreasonable. He then attacked the doctrine of the Trinity on the grounds that it destroys the unity of God and is impossible to state in scriptural language. The doctrine of the Trinity makes God three different beings, as does the divinity of Christ make him two, one divine, the other human. These doctrines are neither clear nor reasonable. The orthodox God and Christ are unintelligible, hence unbelievable. His objection to orthodoxy then, was based on his view that human reason is valid. He pictured God as being first of all benevolent, and his justice must be in keeping with his chief attribute. Application of this principle led Channing to reject total depravity because under plain morality, creating man with a mind completely disposed toward evil would absolve him from guilt.

Nesos Stuart of Andover Seminary attempted to answer Channing, but could not do so effectively, especially on the point of the unity of Christ. The result was that the Unitarians sacrificed the divinity of Christ to maintain his unity, and their opponents sacrificed his unity in all but words to maintain his dual nature.⁵³ Stuart, however, was an expert at exegesis, and established the dual nature

52. III, 540.

53. Foster, op. cit., p. 299.

The following text is a transcription of a document, likely a letter or report, containing several paragraphs of text. The text is somewhat faint and contains some illegible characters, possibly due to scanning artifacts or the quality of the original document. The text appears to be organized into several distinct sections or paragraphs, separated by line breaks.

The first paragraph discusses the importance of maintaining accurate records and the role of various departments in ensuring the integrity of the data. It mentions the need for regular audits and the involvement of different stakeholders in the process.

The second paragraph focuses on the challenges faced in the current environment, particularly regarding resource allocation and the need for innovative solutions to address the growing demands of the organization. It highlights the importance of collaboration and communication in overcoming these challenges.

The third paragraph outlines the proposed strategies and initiatives to improve efficiency and effectiveness. It includes details about new projects, the implementation of new technologies, and the training of staff to ensure they are equipped with the necessary skills.

The fourth paragraph provides a summary of the key findings and recommendations from the recent review. It emphasizes the need for continued monitoring and evaluation to ensure that the implemented changes are having the desired impact.

The fifth paragraph concludes the document with a statement of appreciation for the support and cooperation of all involved parties. It expresses confidence in the organization's ability to achieve its goals and maintain its position as a leader in the industry.

Sincerely,
 [Signature]
 [Name]
 [Title]

of Christ from scriptural testimony to the extent that he saved the divinity of Christ for later churches. The Trinity, however, lost its place as the great fundamental doctrine simply because men could not understand it. This is plain enough in Bentley's Diary, for although in the Convention Sermon of 1806, total depravity and the Trinity were warily asserted to be gospel doctrines, he says little hope is left for a reformation in these points.⁵⁴ By 1814, writing of a man who has been preaching on the "Scheme of Sonship", Bentley refers to the doctrine as having been raised from the dead.⁵⁵

Allied with Unitarianism in its battle with orthodoxy, was Universalism, a form of liberalism of less ultimate importance, but one which demands at least a brief consideration. Universalism was introduced into America in 1770, when John Murray from London, "thinking to bury his ruined life in the American wilderness, discovered that some persons in New England were ready for the gospel of universal salvation which he was under compulsion to preach."⁵⁶ He spread the doctrines of James Rely of London whose beliefs were expounded in a work entitled Union; or A Treatise of the Consanguinity and Affinity between Christ and his Church. If Unitarians felt that man was too good to be damned, Universalists thought God was too good to damn a man.⁵⁷

It is not difficult to imagine the attitude of the orthodox toward Universalism if we consider the views its adherents held on the great doctrines of election and judgment. Murray taught that the elect were elected to a knowledge of truth in this life, and that they enter paradise immediately upon death. The rest depart into darkness, not of punishment, but of unbelief or ignorance. Some gain enlighten-

54. III, 230.

55. IV, 269.

56. J. A. Krout and D. R. Fox, The Completion of Independence, (New York, 1944), p. 167.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The second part covers the process of reconciling bank statements with the company's internal records. It highlights the need to identify and resolve any discrepancies as soon as they are discovered to prevent errors from compounding. The third section addresses the handling of cash transactions, noting that these should be recorded separately and with extra care to avoid misstatements. The fourth part discusses the use of accounting software to streamline the recording process and reduce the risk of human error. It suggests that regular updates and backups are essential for the integrity of the system. The fifth section covers the importance of reviewing the records periodically to ensure they accurately reflect the company's financial position. It also mentions the need to comply with relevant tax regulations and reporting requirements. The final part of the document provides a summary of the key points and offers some practical tips for maintaining effective financial records. It concludes by stating that consistent and accurate record-keeping is the foundation of sound financial management.

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ment in this period and reach paradise, the rest await the final judgment where the sheep are divided from the goats. The sheep are interpreted to be universal human nature, the goats the fallen angels, and it is this latter group only which is sent into everlasting fire. In 1779, Murray organized the first Universalist church in Gloucester, Massachusetts. Bentley speaks of another Murray who was a Presbyterian. He was known popularly as "Damnation" Murray to distinguish him from "Salvation" Murray, his Universalist contemporary. Of "Salvation" Murray, Bentley says:

On Thursday evening of the 29th we were entertained from the pulpit of the First Church by the celebrated Mr. M. [urray] the Universalist. His introduction to that church we dare not recommend, however he was liberal in his new vamped mysticisms, out of which he formed a religious system...rendered plastic by a suffering God, & happy to mankind from an indiscriminating salvation.⁵⁸

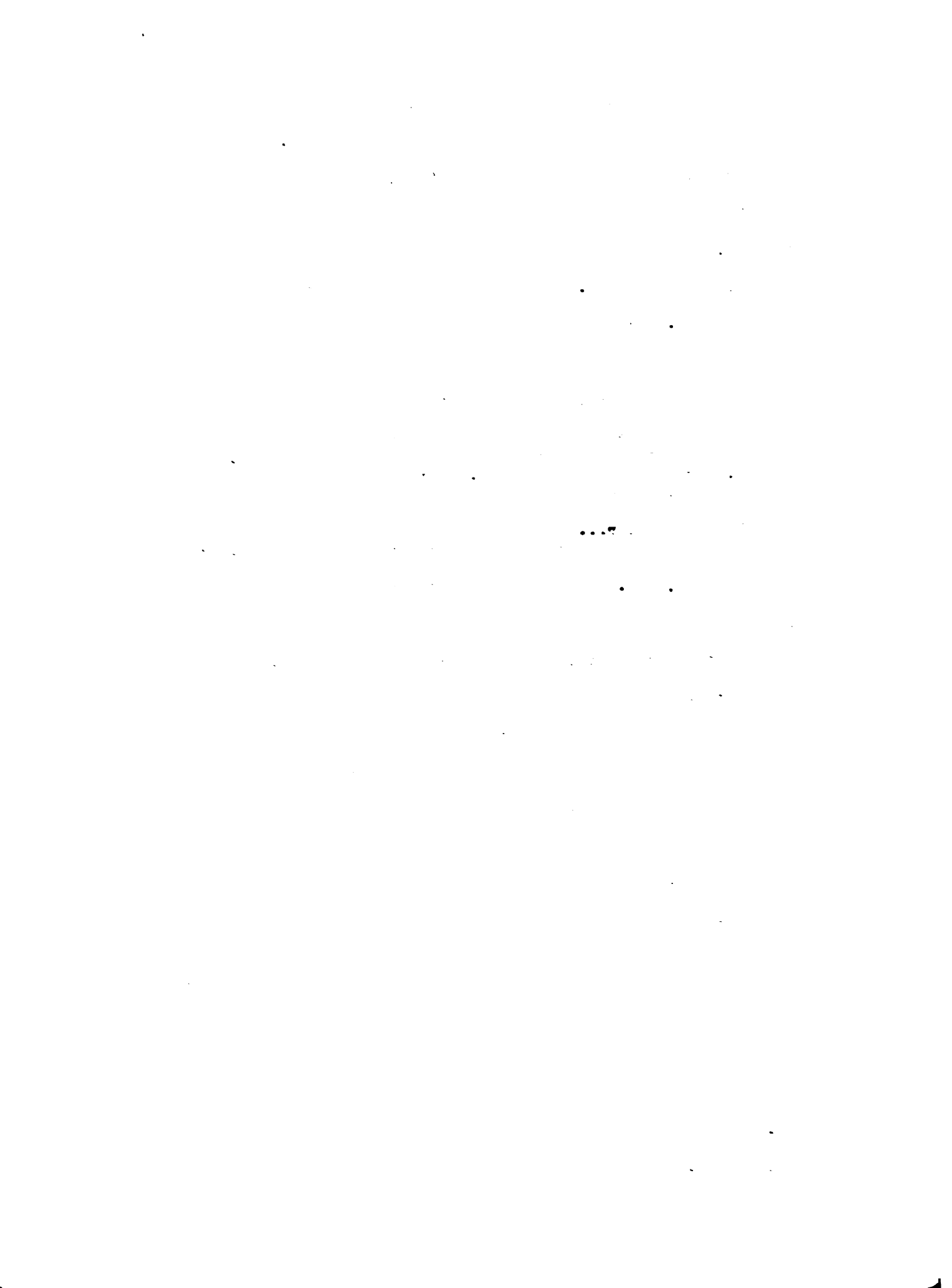
In 1784, Rev. Charles Chauncy of the First Church of Boston, issued Salvation of all Men, the first marked evidence that Universalism was finding a place in the Congregational clergy. The theme of this work was that although some men might pass through many states of existence, the ultimate result would be heaven for all. Bentley records Chauncy's death in 1767, lists his principal works, and characterizes him by saying that "upon the whole he was the most useful man of his age, & perhaps the greatest divine of N. England."⁵⁹

The last great Universalist of the period was Hosea Ballou, preacher and author. It was he who effected Universalism's transfer from the Trinitarian to a Unitarian basis.⁶⁰ It is interesting to note that according to Bentley's record, this shift in the doctrine occurred in Ballou personally as well, for in 1808 Bentley wrote:

58. I, 85.

59. I, 53.

60. Foster, op. cit., p. 317.



In the absence of Mr. Turner...has appeared as a Preacher one Hosea Ballou of Bernard, who is minister to the united societies in that neighbourhood....He has taken a different ground from the Rellyites & therefore has not quite so much favour....He is no Unitarian.⁶¹

However, in 1815, Bentley says:

He, [Ballou], has appeared largely from the press, and lost much of Calvinism, and is not a Trinitarian.⁶²

Ballou taught that God did not hate man after the Fall, and that eternity after death is universal holiness and happiness because the effects of sin are limited to the state in which they are committed. He argued that salvation must be universal, for God wouldn't give man a longing for immortality if it was not to be satisfied. Man came from God, and must eventually return to his source of emanation.

The New England theologians feared and fought Universalism because men like Chauncy approved of it while retaining their churches and their reputations of orthodoxy. After Universalism became Unitarian, however, it lost most of its distinguishing characteristics, and the Trinitarians saw that in attacking the more formidable Unitarianism, they were striking blows at Universalism as well. The result was that Universalism became all but obliterated as a separate movement.

Thus it happened that Calvinism lost its place as the predominant religion of New England. Inoffensive doctrines and practices often continued under the label, but in their compromises with liberalism were hardly more than Calvinist in name. Unitarianism had won its battle with orthodoxy, but only to watch the rising power of the Methodists and Baptists who were conquering the West and the nation.

61. III, 392.

62. IV, 357.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews with key stakeholders. Secondary data was obtained from existing reports and databases.

The third section details the statistical analysis performed on the collected data. This involves the use of descriptive statistics to summarize the data and inferential statistics to test hypotheses. The results of these analyses are presented in a clear and concise manner, highlighting the key findings of the study.

Finally, the document concludes with a discussion of the implications of the findings and offers recommendations for future research. It suggests that further studies should focus on the long-term effects of the interventions and explore the role of different variables in the process.

In addition to tracing the great religious controversies at the turn of the eighteenth century, Bentley's Diary is of real interest in its revelation of some of the incidental personalities and events of religious significance, as seen through the eyes of a participant. Bentley knew most of the early Unitarian leaders, and always kept his fingers on the pulse of New England religious thought and action.

On June 26, 1785, Bentley made a simple entry: "Mr. Haslitt preached in the morning."⁶³ This preacher was William Haslitt, father of the English essayist, who had left the Presbyterian ministry to become a Unitarian. Among his charges in England was one at Maidstone, where he frequently met Dr. Franklin. These meetings perhaps influenced him in his sailing to America in 1783.

Bentley records his appearance in America in 1784, and calls him a man of good natural abilities, but of excessive zeal. He evidently plunged into American religious affairs, for he began publishing attacks on the Trinity and was censured for heresy in many places. He had some trouble with Dr. Nathaniel Whitaker, the man who introduced Presbyterian doctrines into Salem, and who was advising certain persons not to recommend Haslitt. Haslitt attacked Whitaker for having called Joseph Priestley an "infamous fellow" just because Priestley "does not, like you, believe exactly as his nurse has taught, or as the Westminster divines believed 150 years ago."⁶⁴ In addition to using a sharp pen, the Englishman, while at Philadelphia, "delivered a course of lectures in the college on the evidences of Christinity. He is said to have founded the first Unitarian church in Boston, Massachusetts."⁶⁵ The severity of Haslitt's

63. I, 21.

64. I, 35.

65. DNB, XXV, 317.

The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance to a desired state or goal. Once a problem is identified, the next step is to define the problem more precisely. This involves determining the scope of the problem, the resources available, and the constraints that may be affecting the problem.

After defining the problem, the next step is to generate potential solutions. This is often done through brainstorming or other creative techniques. Once potential solutions are generated, the next step is to evaluate each solution. This involves comparing each solution to the problem and determining which solution is most likely to be effective.

The final step in the process is to implement the chosen solution. This involves putting the solution into action and monitoring its progress. If the solution is not working, it may be necessary to go back to the previous steps and re-evaluate the problem and potential solutions.

The process of problem solving is a continuous one. As new information is gathered and the problem evolves, it may be necessary to adjust the solution or even start over. The key to successful problem solving is to remain flexible and open to new ideas.

There are many different techniques for problem solving, and the best one to use will depend on the nature of the problem. Some techniques are more structured, while others are more creative. The most important thing is to use a technique that works for you and the problem at hand.

In conclusion, the process of problem solving is a multi-step one that involves identifying the problem, defining it, generating solutions, evaluating them, and implementing the chosen solution. It is a continuous process that requires flexibility and creativity.

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temper prevented his success in the parishes, and Bentley notes that he sailed for England again in October, 1786.

Another great figure in early liberal theology was Dr. Joseph Priestley. He was reared a Calvinist, but became a Socinian while at the Academy at Daventry which seems to have been to the eighteenth century non-conformists, what Immanuel College had been to the seventeenth century puritan dissenters. Priestley entered the ministry and did considerable publishing, often consisting of attacks on traditional Christian doctrines such as the Trinity. By 1785, Bentley was distributing Priestley's catechism which had been published in extracts for that purpose. Three years later, in giving his good friend Capt. B. Hedges instructions for selecting a library while abroad, Bentley wrote:

In religion, Priestley's smaller tracts, as all you may want to know of the simple doctrines of Christianity. Your own good heart will supply the rules for practice. Priestley on enquiry will recommend the liberty of thinking for yourself.⁶⁶

After his home, chapel, scientific apparatus, and books were destroyed in 1791 by mobs because of his sympathy with the French Revolution, Priestley moved to America in 1794. In Philadelphia, he delivered discourses on The Evidences of Divine Revelation to audiences which included most of the members of Congress and the executive officers of the government. The result of this visit was the formation of the First Unitarian Society of Philadelphia.⁶⁷ Thus it comes about that the discoverer of oxygen is also remembered as having a large part in the establishment of Unitarianism in both England and America.

66. I, 111.

67. Eliot, op. cit., I, 65.

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. This includes detailed notes on dates, amounts, and descriptions of each entry. The second part outlines the procedures for reconciling bank statements with the company's internal records to ensure accuracy and identify any discrepancies. The third part provides a summary of the financial performance over the reporting period, highlighting key trends and areas for improvement.

Management Report
 Prepared by: [Name]
 Date: [Date]

The following table provides a breakdown of the financial data presented in the report. It details the revenue generated from various sources, the associated costs, and the resulting net profit. The data is presented in a clear and concise manner, allowing for easy comparison and analysis. The report concludes with a series of recommendations aimed at optimizing the company's financial operations and increasing overall profitability.

There are references in the Diary to many minor events which are nevertheless of interest in attempting to get a complete picture of the religious life of eighteenth century New England. Mention is made of the changing of the Church of England liturgy which the Episcopalian Church had to bring in harmony with the government of the new republic:

In the responses Save the Church is substituted in the place of Save the King....The prayers for the government are by the alteration of names, in the Litany instead of King & Council, governor, and council, & instead of magistrates, the judges, & subordinate magistrates, &c.⁶⁸

With the rejection of Puritan theology, it was only natural that there would be a rejection of the Primer which taught original sin along with the first letter of the alphabet. Bentley records the gradual shifting toward secularization in education:

[1787] Was delivered to me A Primer engaged by 200 copies for the use of my parish...The Object in this publication was not to countenance a work of this kind, in which the particular prejudices of a religious party, or any religious sentiments are inculcated, but as an intermediate step to the utter abolition of such works, & to introduce regular grammars into our Schools, &c. &c.⁶⁹

There was more of a lag in secularization in higher education for in 1802 Bentley wrote of language study at Harvard:

In directing the studies of the students, Hebrew was recommended as leading to all divine knowledge, but french to every evil. No French Instructor is now encouraged at Cambridge.⁷⁰

The failure of the new Constitution to require religious tests for office holders caused some concern in Massachusetts, for the fact was discussed in the Convention speech in 1788. The speaker pointed out that it was foolish to think that an atheist would consider an oath to the Christian God as binding on him. He concluded that the

68. I, 42.

69. I, 71.

70. II, 445.

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only evidence of the sincerity of a man's religious convictions was the extent to which he led the good life.⁷¹

While Bentley was noting these and many other changes going on about him of which he approved, he did not fail to observe with something like the fears which his liberalism had caused, the growing power of the Methodists, and especially, the Baptists. This rise in influence, he attributed partly to the religious-political lines which had been drawn.

[1803] Contrary to the predictions of many who wished to enlist religious among political prejudices, never has there been greater religious convulsion in the public mind since the revolution. The Methodists by their manner of supplying preachers have had great advantages in our new settlements. The reaction has been great, & the news of success has been very influential on our oldest settlements. The active part the regular clergy have taken with the opposition of the present administration Jefferson has thrown all the discontented into the sect of the Baptists, who have been by law exempted from taxes. The introduction of laymen, as they are called, or zealous persons without a public or regular education, has much contributed to inflame zeal & everywhere we find convulsions, separations, zeal & spiritual gifts celebrated.⁷²

The conservative Congregational clergy seems to have been aligned with the Federalists, whereas the Baptists tended to represent the Republican or Democratic policies. In 1802, Bentley wrote:

The Baptists by attaching themselves to the present administration have gained great success in the United States & greater in New England than any sect since the settlement, even beyond comparison. This seems to be a warning to the Churches of the other denominations. The late address of the Danbury Association of Baptist Churches to President Jefferson with his answer of the present month are before the public. The president is in full consent with them upon the use of civil power in the Church. The Baptists are in their constituencies more republican than the Methodists tho' hardly much more join their profession.⁷³

Bentley's characterization and attitude toward this Baptist movement

71. I, 88.

72. III, 65.

73. II, 409.

The first part of the paper discusses the importance of the study and the objectives of the research. It highlights the need for a comprehensive understanding of the current state of affairs and the potential for future developments. The second part of the paper provides a detailed analysis of the data collected, showing the trends and patterns that have emerged. This analysis is supported by a series of graphs and tables, which provide a clear and concise summary of the findings. The third part of the paper discusses the implications of the study and the potential for future research. It highlights the need for a continued focus on this area and the potential for new discoveries and innovations. The final part of the paper concludes with a summary of the key findings and a final thought on the importance of the study.

The study has shown that there is a significant correlation between the variables being studied. This correlation is supported by a series of statistical tests, which have shown that the probability of the correlation being due to chance is very low. The study also shows that there are a number of factors that can influence the results, and that these factors should be taken into account in future research. The study has also shown that there are a number of potential applications for the findings, and that these applications should be explored in future research. The study has also shown that there are a number of potential limitations to the study, and that these limitations should be taken into account in future research. The study has also shown that there are a number of potential opportunities for future research, and that these opportunities should be explored in future research.

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is interesting, and at times amusing. An 1804 entry reads:

Last Sunday Dr. Hittman carrying a corpulent woman into the water, was thrown down by her & was obliged to receive help from the Bystanders. Several incidents have tended to make this mode ridiculous. The converts are from a particular class of people.⁷⁴

A year later he comments with some apprehension as follows:

It is said that the Clergy of the Town are about to print a refutation of the Baptists as the Baptists consider as free plunder all the members of their Churches & rebaptize all who have been sprinkled at any age or baptised in any form in infancy....I cannot think our Clergy equal to the controversy.⁷⁵

Perhaps the thing which Bentley was most disturbed about was their lack of learning and the advent of an unlearned clergy. He felt that a man without education, intellect, manners, and sensibility would not bless any cause, and laments the fact that New England was being flooded with ignorant itinerant preachers.

[1806] The swarms of itinerants are such as were never before seen in our country & they are very troublesome from their ignorance & intolerance. We have no cure for them but the pen, which ought freely to lash such unprincipled fellows. It is not against their opinions we act but their licentious invectives. We cannot let the insects bite & be still, we must strike them, at least brush them off.⁷⁶

There was no mere distinction between clergy and laymen in some areas of fanaticism. A prime example was the public baptism of a man and wife by one Taylor, a mechanic, especially extraordinary to Bentley because Taylor was a boy in the neighborhood, and did not have the advantage of a stranger in concealing his early habits and ignorance. Bentley notes the increasing number of Congregational churches without ministers, while the "enthusiasm" sects were multiplying, and says:

We object not to opinions but to the want of talents.
We lament the success of the fanatical, not of the regu-

74. III, 85.

75. III, 151.

76. III, 212.

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lar clergy. To the men whose indiscretions have exposed us to the most illiterate fanatics, brought in by the folly of those who have practiced the same arts for the same popularity....Upon the whole the literature & reputation of the Clergy has declined & we have not men to stand as high in this generation as the last did in their times.⁷⁷.

These words are not in the spirit of the liberal theologian, looking forward to the great age of enlightened religion which would inevitably follow the extermination of dark Calvinism. It is the spirit of one who looks back regretfully, and sees that in letting some of the old ideas go, perhaps all have gone. From the intensity of dogmatic Calvinism, New England had passed into mild and fluid Unitarianism. But the line could not be held there. A people taught they could do without the Triune God, soon learned by themselves that they could do without the Unitarian God. The evolution was complete when in the last year of his life, Bentley wrote of the congregation of North Church, Salem: "The people are well informed generally in all things better than in religion."

Faint, illegible text, possibly bleed-through from the reverse side of the page.

Chapter IV

Bentley, Political Historian

William Bentley's Diary begins with the year 1784 and continues through the year 1819. Thus, he lived and wrote through the years in which America evolved from a wobbly assortment of independent colonies under the Articles of Confederation, to an ever expanding young republic with a growing consciousness of being a United States. This evolutionary period, at times pleasant, more often painful and blundering, takes on new interest when the Diary serves as a commentary.

The years immediately following the peace with England in 1783 were filled with economic and political confusion. The financially embarrassed government was unable to discharge the war debt, even to the revolutionary army. As a result of an unfavorable balance of trade, too much specie was being drawn out of America. Congress attempted to establish a system of coinage in 1786, but lack of bullion restricted adequate issue. Continental and state money at varying degrees of worth drove the small amount of specie remaining in the country out of circulation, thus raising prices. Taxes were high, unemployment general, the jails were filled with debtor prisoners, and from the mass of citizens the cry went up for a new issue of paper money.

In 1786 "seven state legislatures were carried by the paper-money forces."⁷⁸ They passed measures allowing debtors to discharge their obligations in almost worthless currency. In the important states of Massachusetts and New Hampshire, however, no relief was given by the conservative legislatures. The pressure in these two states mounted until the situation became a struggle between debtors on the one hand and creditors and the courts on the other. Certainly, mixed with the real injustice of the situation, was an undercurrent of individualism and

78. A. Nevins and H. S. Commager, A Short History of the United States (New York, 1945), p. 119.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It covers both qualitative and quantitative research approaches, highlighting the strengths and limitations of each.

3. The third part of the document focuses on the interpretation and analysis of the collected data. It discusses how to identify trends, patterns, and correlations, and how to draw meaningful conclusions from the results.

4. The fourth part of the document addresses the challenges and limitations of data analysis. It discusses issues such as data quality, bias, and the complexity of interpreting large datasets.

5. The fifth part of the document provides practical advice and recommendations for conducting effective data analysis. It includes tips on how to design studies, collect data, and communicate findings to stakeholders.

6. The sixth part of the document discusses the ethical considerations surrounding data analysis. It emphasizes the importance of protecting privacy, ensuring data security, and being transparent about the use of data.

7. The seventh part of the document explores the future of data analysis. It discusses emerging technologies and trends, such as artificial intelligence and big data, and how they are shaping the field.

8. The eighth part of the document provides a conclusion and summary of the key points discussed throughout the document. It reiterates the importance of data analysis in decision-making and the need for continuous learning and improvement.

9. The ninth part of the document includes a list of references and sources used in the document. It provides a comprehensive list of books, articles, and other resources for further reading and research.

10. The tenth part of the document is a glossary of key terms and definitions used throughout the document. It provides a clear and concise explanation of the terminology used in the text.

rebelliousness, somewhat reminiscent of the spirit of the Boston Tea Party.⁷⁹ The most serious insurrection in Massachusetts was that led by a veteran of Bunker Hill, Daniel Shays. Bentley's account of the disorder in Massachusetts, written in a terse, compact style, conveys the tenseness of those troublesome months:

Aug. 30. Insurgents appear in arms at Northampton....Court of Common Pleas stopped by Insurgents at Northampton, Aug.

29. Also at Worcester, Sept. 5....

C. of Common Pleas stopped at Great Barrington, Berkshire, Sept. 12.

The Convention in New Hampshire consisting of 30 towns out of 200, have the same effect as in the Bay.

Sept. 20. The insurgents surrounded the General Court & beat to arms. President Sullivan, issued his military orders, & seasonably crushed the rebellion....⁸⁰.

The Supreme Court was protected at Springfield by arms against the insurgents. In October a session of the General Court passed the Riot Act, and⁸¹ Act of Indemnity, and suspended the habeas corpus until January, 1787. The next month a party of horsemen went into the interior parts of Middlesex, and apprehended several distinguished rioters. At this time the whole county was in confusion. The county of Bristol had caught the infection, "a nothing short of complete anarchy was before us."

Dec^r 5. The Insurgents in arms made a formidable appearance in Worcester Commanded by one Shays, & one Wheeler.

1787. Jan^y 10. Shays the ostensible head of the insurgents had taken possession of the State Barracks at Rutland.

Jan^y 12. Proclamation calling on the people to oppose force by force. An army at Worcester under the command of General Lincoln on Jan^y 22 to protect the Court of Sessions.⁸¹.

On January 25, General Sheppard fired on the insurgents at Springfield, killing four men. Three days later, Lincoln joined Sheppard there and after dispersing the rebels, promised a pardon to all privates who would lay down their arms and take the oath of allegiance. Finally,

79. Albert B. Hart, ed., Commonwealth History of Massachusetts (New York, 1929), III, 505.

80. I, 54.

81. I, 55.

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on February 4,

The Insurgents disperse from Petersham, to which place Gen. Lincoln marched from Hadley 30 miles, in an open country in extreme cold. The Court declared a Rebellion to exist & on the 9 of Feb^y a Proclamation is issued to apprehend, Daniel Shays of Pelham, Luke Day of West Springfield, Adam Wheeler of Hubbardston, & Eli Parsons of Adams, offering 150^l for the first, & 100^l for each of the others. The measures of the Court are unanimous. They approve of Sheppard's conduct. And a most sudden turn is given to public affairs.^{82.}

Shays, with a few of his men, escaped to Vermont, and governmental authority was quickly restored. That the leader may well have had a personal motive in the rebellion is implied by a 1792 entry, wherein Bentley mentions that "D. Shays the noted head of the Insurgents, is now in Worcester Jail for debt. A charity is solicited for him."^{83.} He evidently had been deprived of his citizenship, for the next year Bentley says that he was petitioning that this privilege be restored to him.

It was inevitable that disturbances such as Shays' Rebellion should cause a reaction in the direction of a stronger central government, particularly in the thinking of men with a stake in society. Property and wealth could never be secure and stable as long as the lower economic classes could regard armed insurrection as a plausible escape from their problems. This conservative reaction, combined with various interstate commercial problems and the many obvious inadequacies of the Articles of Confederation, culminated in what became a convention which wrote a new federal constitution. Perhaps because of the ostensibly unimpressive task of the original convention^s, or perhaps because of the secrecy which guarded its real business, Bentley's first mention of it is in October, 1787, when he writes:

The result of the Federal Convention appeared among us this week. It excites great speculation, & I hope in spite of prejudiced men, who influence, that it may go down. Some

2. Ibid.

3. I, 372.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures that the financial statements are reliable and can be audited without issue. The text also mentions that proper record-keeping is essential for tax purposes, as it allows the business to claim all eligible deductions and credits.

Next, the document covers the process of reconciling bank statements. It explains that this involves comparing the bank's records with the company's internal ledger to identify any discrepancies. Common reasons for differences include bank fees, interest, and timing of deposits and withdrawals. Regular reconciliation helps to catch errors early and maintain the integrity of the accounting system.

The following section addresses the treatment of prepaid expenses. It states that these should be recorded as assets on the balance sheet and then expensed over the period they benefit. This is done using the accrual method of accounting, which provides a more accurate picture of the company's financial position than the cash method.

The document then discusses the handling of accrued liabilities. These are obligations that have been incurred but not yet paid. Examples include wages payable, interest payable, and taxes payable. It is important to record these liabilities at the end of each accounting period to ensure that the financial statements reflect all of the company's obligations. Failure to do so would result in an understatement of liabilities and an overstatement of equity.

Another key area covered is the depreciation of fixed assets. The text explains that the cost of long-lived assets should be allocated over their useful lives. This is done through a systematic process of depreciation, which allows the company to match the expense of the asset with the revenue it generates. Different methods, such as straight-line and accelerated depreciation, can be used depending on the nature of the asset and the company's financial goals.

The document also touches upon the treatment of intangible assets, such as patents and trademarks. These are recorded as assets and amortized over their useful lives. The process of amortization is similar to depreciation for tangible assets, allowing the company to spread the cost of the intangible asset over the period it provides economic benefits.

In conclusion, the document stresses the importance of consistency and transparency in all accounting practices. By following established principles and standards, businesses can ensure that their financial information is accurate and trustworthy. This not only helps management make better decisions but also builds confidence among investors, creditors, and other stakeholders. The document serves as a comprehensive guide for anyone looking to improve their accounting procedures and ensure compliance with relevant regulations.

complaint is made that the advantage is unduely thrown in favor of the representation from the southern states, &c. &c.⁸⁴.

This evident disapproval of the Constitution was by no means unusual as is demonstrated by the real struggle for its ratification. Early in December, 1787, members were chosen to the Massachusetts convention on ratification, and "on Wednesday the 6th FebY 1788, the Federal Constitution was accepted in the Massachusetts Convention, yeas, 187; nays, 178."⁸⁵ Massachusetts was the sixth state to ratify, and not until the end of June was the ninth acceptance secured:

On Monday, 23, we had news that the Federal Constitution was accepted in New Hampshire [June 21] by a majority. Yeas, 57. Nays, 46. Majority, 11. The Bells rang in Town, & there was procession at noon, of which the children of the schools made the principal part.⁸⁶

Although this ninth ratification of the Constitution was sufficient for its establishment, "between the states so ratifying the same," the government did not declare the Constitution to be in effect until the first Wednesday in March, 1789.

In 1789, Bentley devoted two pages to a complete description of President Washington's visit to Salem. The description is interesting for two reasons. First, it conveys the dignified formality and aloofness that were characteristic of the first President. Second, it suggests the unanimous approval of the man, the absence of party which typified the first part of his administration. Following a procession and the reading of a speech to him,

The General then read an Answer, & the Crowd dispersed after several most loud Huzzas, with the fullest expressions of the highest satisfaction....In the Evening he received the principal gentlemen of the Town. The Clergy were first introduced, took hands, but did not sit down. After Seven the General attended the Assembly, & tarried till after nine.⁸⁷

84. I, 76.

85. I, 88.

86. I, 101.

87. I, 131.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be easily accessible to all relevant parties.

2. The second part of the document outlines the procedures for handling cash and other assets. It is important to ensure that all cash receipts are properly recorded and that all disbursements are supported by valid documentation. Regular reconciliations should be performed to ensure that the books are in balance.

3. The third part of the document discusses the requirements for preparing financial statements. These statements should be prepared on a regular basis and should be reviewed by management before being distributed to the board of directors. The statements should be prepared in accordance with the applicable accounting standards and should provide a clear and concise summary of the organization's financial performance.

4. The fourth part of the document outlines the procedures for handling payroll and other personnel-related matters. It is important to ensure that all payroll transactions are properly recorded and that all personnel records are kept up-to-date. Regular audits should be performed to ensure that the payroll system is operating correctly.

5. The fifth part of the document discusses the requirements for handling tax matters. It is important to ensure that all tax returns are prepared and filed on time and that all tax payments are made in full. Regular consultations with a tax advisor should be conducted to ensure that the organization is taking full advantage of all available tax deductions and credits.

6. The sixth part of the document outlines the procedures for handling budgeting and forecasting. It is important to ensure that a realistic budget is prepared and that the organization is able to track its performance against the budget. Regular forecasts should be prepared to provide management with a clear picture of the organization's financial outlook.

7. The seventh part of the document discusses the requirements for handling internal controls. It is important to ensure that a system of internal controls is in place to prevent and detect errors and fraud. Regular audits should be performed to ensure that the internal control system is operating effectively.

8. The eighth part of the document outlines the procedures for handling the annual financial statement audit. It is important to ensure that the audit is conducted by an independent and qualified auditor and that the audit report is reviewed by the board of directors. The audit should provide a clear and concise summary of the organization's financial performance and should identify any areas of concern.

Perhaps the most significant thing about the Washington administration was the financial program of high-powered Alexander Hamilton. Mention of only two of his measures are found in the Diary. After battling his Funding Bill through Congress, the young Secretary turned to his next proposal, the assumption by the national government of the state debts. As he had anticipated, there was a split over the measures. Massachusetts and other states with large debts, the capitalists, and the large cities favored it. Georgia, Maryland, and Virginia, and the agricultural classes generally in opposition were lined up on the opposite side. Reflecting the feelings of Massachusetts, Bentley noted in March, 1790, "General anxiety to know whether the whole Government concur in assuming the State debts." About a week later:

The Assumption of the State Debts has been negative in the House of Representatives by a small majority. This is a subject of much speculation. The Gazettes however encourage the public that a future resolution of the House may quiet all fears.⁸⁸

Of the foes of the Bill he says:

The opposition on the part of the Southern States to the assumption of the State Debts occasions a great ferment, and we are told that parties in the House of Representatives are as high, as they can be among their Constituents. It is pretended that the northern states having urged the Slavery Bill, laid the foundation of such bitter animosities.⁸⁹

It is interesting to note in passing that the north-south slave controversy was an issue already in the First Congress. The Assumption Bill was passed ultimately by means of typical Hamilton strategy, buying enough Virginia votes with a promise that the capital be located on the Potomac. The other measure of Hamilton's program which the Diary mentions is the unpopular Excise Tax, a bill both to raise revenue and to demonstrate the government's power to tax the individual directly. In 1792, Bentley wrote:

88. I, 158.

89. I, 160.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The second part of the document provides a detailed breakdown of the financial data, including a list of all accounts and their respective balances. It also includes a summary of the total assets and liabilities, which shows that the organization is in a strong financial position. The final part of the document discusses the future outlook and the steps that will be taken to ensure continued growth and success. It mentions that the organization is planning to invest in new technology and hire additional staff to support its expanding operations. Overall, the document provides a comprehensive overview of the organization's financial health and future plans.

Appendix A

This appendix contains a detailed list of all the accounts and their balances as of the end of the reporting period. The accounts are listed in alphabetical order, and each entry includes the account name, the opening balance, the closing balance, and the total amount of transactions during the period. The total assets are listed as \$1,234,567.89, and the total liabilities are listed as \$567,890.12. The net worth of the organization is \$666,677.77. The following table provides a more detailed breakdown of the data:

Account Name	Opening Balance	Closing Balance	Total Transactions
Accounts Payable	123,456.78	134,567.89	10,111.11
Accounts Receivable	234,567.89	245,678.90	11,111.01
Inventory	345,678.90	356,789.01	11,110.11
Fixed Assets	456,789.01	467,890.12	11,101.11
Equity	567,890.12	578,901.23	11,011.11
Liabilities	678,901.23	689,012.34	10,111.11
Retained Earnings	789,012.34	800,123.45	11,111.11
Other	890,123.45	901,234.56	11,111.11

The excise on spiritous Liquors has been so heavy, that much fraud has ensued, & for the first time we see the President's PROCLAMATION forbidding all such fraudulent attempts upon the rigour of Law.^{90.}

Another domestic problem facing this early administration was Indian trouble. Bentley notes that the Ohio settlements were frequently under attack by the savages. These hardy settlers seeking to better their lot by "the promised glory of Muskingum", successfully combated poverty, only to fall a "prey to the persevering cruelty of the Savages." Bentley's mention that Massachusetts had contributed of her men to these settlements is indicative that New England was already declining in relative importance. Thousands of people were moving out each year, and when the census showed more women than men because so many of the latter had gone to seek their fortunes elsewhere, New England was exhibiting the phenomena of an "old country."^{91.} There was also Indian trouble "in the country back of our Southern States." This situation was due partly to the resentment by the Indians of the encroachments of the whites, but also to the agitation of Spain. As possessor of Louisiana and Florida, she controlled the mouth of the Mississippi, and as a buffer kept the entire southwestern frontier in a state of hostility. This led Bentley to record in 1790, "Great expectation of a Spanish War."^{92.}

Fortunately, by Washington's second administration, circumstances had so changed that the Spanish government was willing to negotiate, and in 1795, the treaty of San Lorenzo was concluded.

Perhaps no other foreign affair at this time showed the utter inability of the United States government to protect its citizens abroad quite as clearly as the trouble with the Algerian pirates. This problem which faced Washington was that concerning the Dey of Algiers and

90. I, 399.

91. Krout and Fox, op. cit., p. 8.

92. I, 205.

THE HISTORY OF THE

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FROM 1776 TO 1863

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the Mediterranean trade. This trade had been almost destroyed by the Dey, and "by 1792 more than a hundred Americans lay in bondage to the Dey, with countless European hostages, for each of whom the unscrupulous ruler used to demand ransoms of from \$1,800 to \$4,000."⁹³ Bentley speaks of a letter from a prisoner at Algiers who had been there eight years, and was complaining of being left so long in confinement. The Diary reveals the shameful treatment of the prisoners: "Our friends in Algiers are treated as Slaves, their heads shorn, chained together, dressed in frocks and trowsers, & employed upon the public works."⁹⁴ In 1795, a treat was concluded with Algiers, which not only provided that the United States should ransom her citizens, but also required that she purchase further immunity from seizure by an annual tribute of more than \$25,000. America had just begun to learn the humiliating vulnerability of a commercial nation without a navy.

Meanwhile, the revolution in France had become the center of attention in America. Early in 1792, Bentley reports one of the newspapers as taking a decided stand against the Jacobins, and openly ridiculing the characters of their generals. This was hardly the typical attitude of Americans, but certainly reflects that of the New England Federalists. The execution of Louis XVI did great damage to the French cause in America:

The melancholy news of the beheading of the Roi de France is confirmed in the public opinion, & the event is regretted most sincerely by all thinking people. The french loose much of their influence upon the hearts of the Americans by this event.⁹⁵

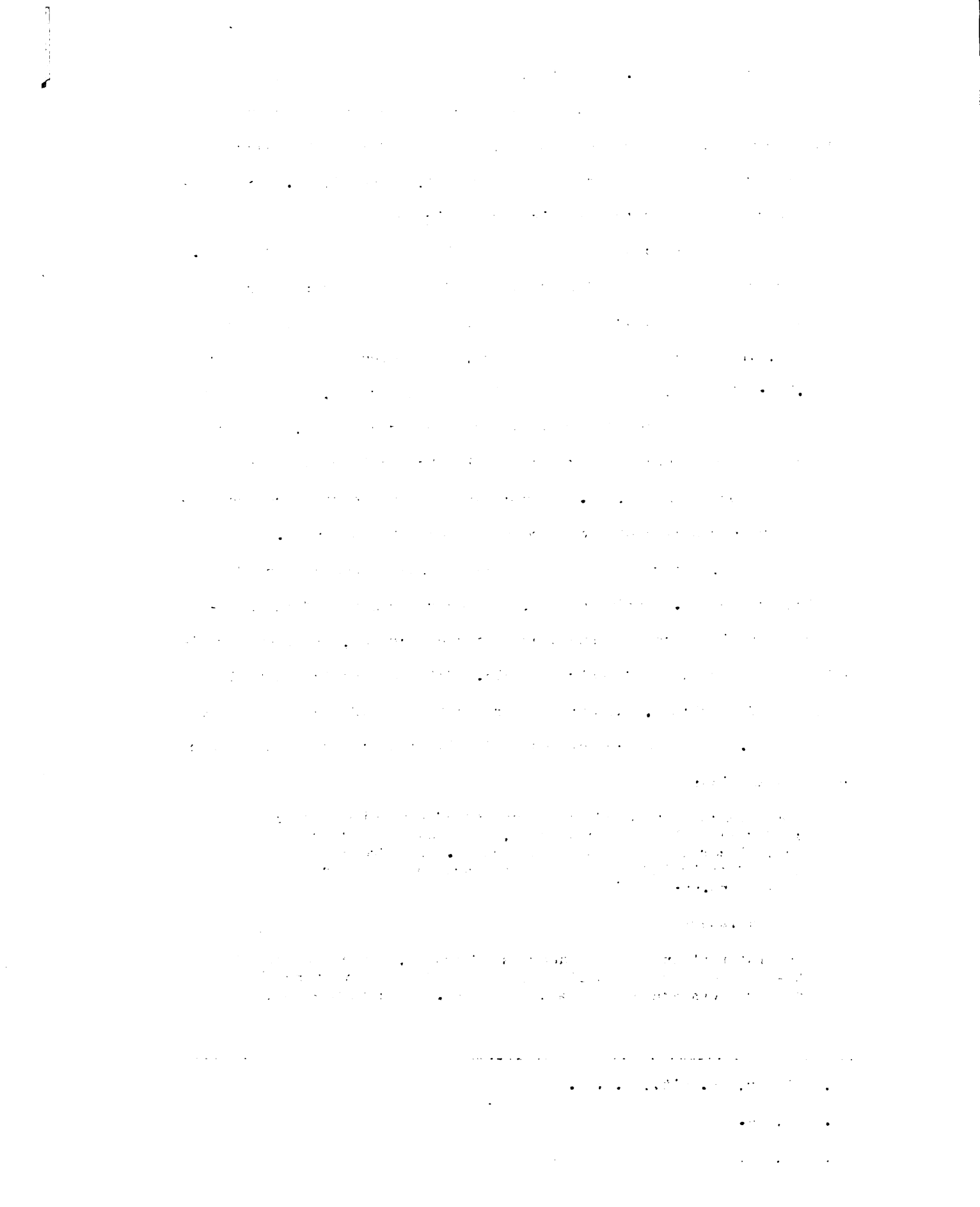
A few weeks later:

The information from the decrees of France, & the message of the King of England sufficient to satisfy us that France has declared was against England & Holland. This is the topic

93. Winwar, op. cit., p. 183.

94. II, 84.

95. II, 13.



of the day, & there is a great general anxiety to know what part America is to take by the treaty with France. The conversation will show which is most powerful, honour, or interest.⁹⁶

Almost immediately, Bentley says, parties began to appear for and against the French, and the old friends of England began to show their heads. President Washington, aware of America's unfitness for war, decided to ignore the French treaty, and proclaimed that America was at peace with both England and France. American neutrality was to involve her unpleasantly with both of the belligerents. In June, 1793, Bentley records the "great apprehensions" in regard to the detention of American ships to search for French goods. By July, the conduct of England towards United States vessels had become the "subject of debate in conversation & in the Gazettes." The old prejudices against England retained from the Revolution, were aroused in some minds. The public saw a dark future for England upon the defeat of the Duke of York: "Ireland in Rebellion, Scotland reviving its antient claims", and significantly, "Canada united to the States of North America, &c." There was no doubt some wishful thinking concerned in the latter speculation. By March of 1794, anti-British feeling was running still higher:

One of the Boston Indiamen has arrived at Portsmouth, but dare not cross the bay for the port of Boston, on account of a Frigate from the English in the Bay. The whole Commerce of our country is sacrificed, & all the flatteries we bestow upon the English are now converted into the most bitter invectives.⁹⁷

News streamed in continually of seizures of American merchantmen. One captain returned from a three year voyage to India, having been detained and embargoed in different ports seventeen months. With no stable principles of polity in the country, confidence in the government daily diminished from the want of energy everywhere perceived. On

96. II, 15.

97. II, 84.

[The text in this block is extremely faint and illegible. It appears to be a multi-paragraph document with several lines of text per paragraph. The content is mostly obscured by noise and low contrast.]

• • •
• • •

March 30, came news of an embargo throughout the United States, forbidding all vessels to sail to foreign ports:

31. Some little discontents respecting an English vessel which sailed yesterday morning at the time of laying the embargo. This day the return of many of our Captains & friends from the West Indies after the condemnation of their Vessels & Cargoes. At present general satisfaction with the Embargo. Great uncertainty what measures will be pursued, but less hopes of peace, & greater disposition for War.^{98.}

A few days later came,

News from Congress that they have formed some spirited resolves respecting the English debts in our Country, & were engaged in debates upon the manner of detaining them to compensate the Sufferers for the late violent seizures. It is reported Vermont has offered to go & take Quebec from the English.^{99.}

This repeated desire to make Canada a part of the United States developed into one of the causes of the War of 1812.

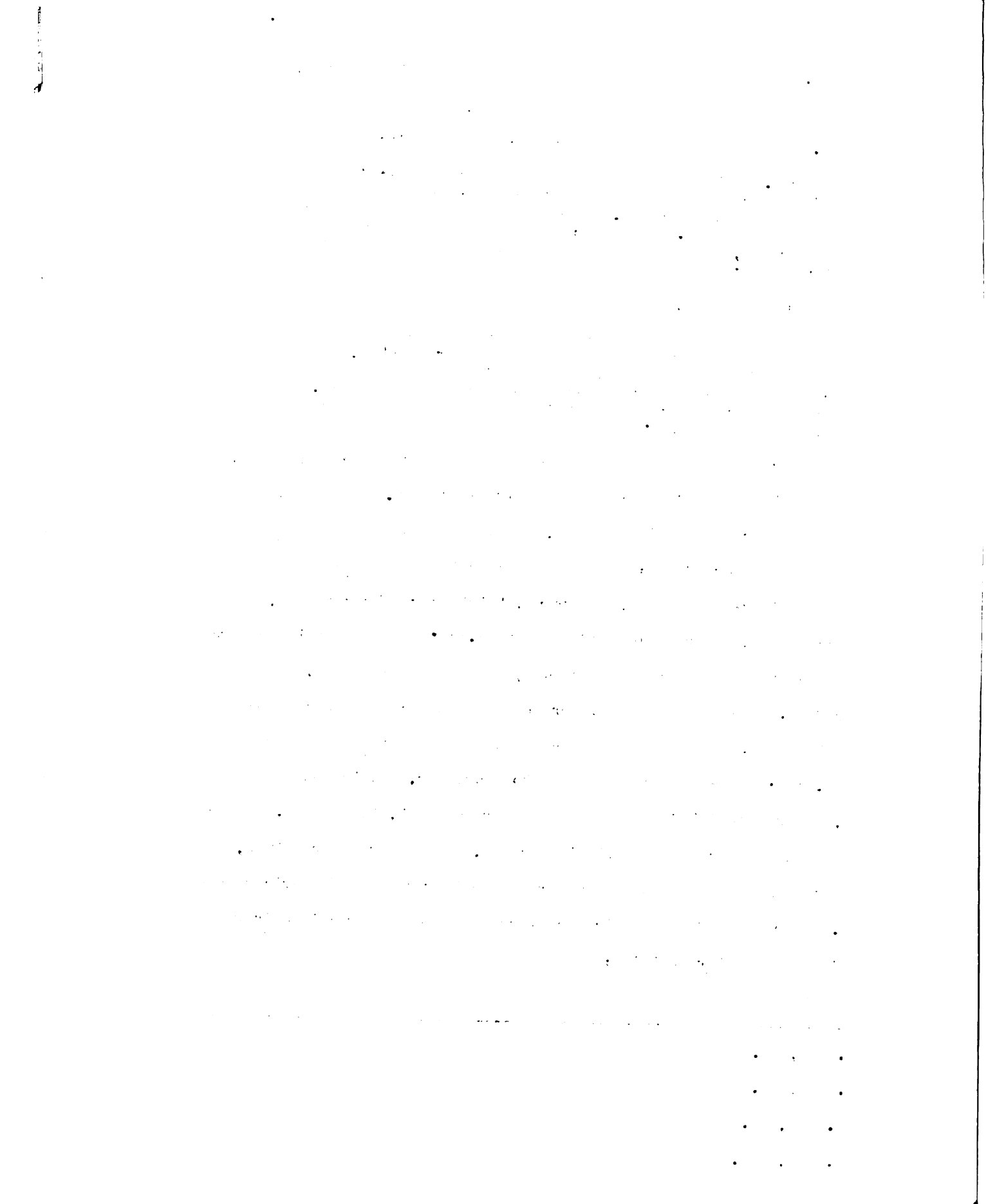
The embargo was lifted May 26, and at that date the Centinel listed the number of merchant vessels lying in the port of Salem alone as being sixty-six vessels, six ships, thirty-three brigantines, twenty-six schooners, and one sloop of 8,270 tons.^{100.} The losses in commerce continued to vex the people very much, but as Bentley wrote, "we have no refuge. Navy we have none. Armies we cannot command except against Canada. We give the greatest assistance to France by our supplies."^{101.} In a desperate attempt to avert war, Washington sent John Jay, Federalist Chief Justice of the Supreme Court, to England. Jay came back with an extremely humiliating treaty, that among other things, failed to mention the vexing matter of the impressment of American seamen. Something of the public reception this document received is revealed in two Diary entries:

98. II, 85.

99. II, 86.

100. II, 94.

101. II, 134.



The public resentment is so great against the Treaty, that it is believed that Jay has been hung & burnt in Effigie both in New York & Philadelphia. The public indignation is roused, & the papers begin to talk of lost liberties. In Boston, such persons as assembled on the subject of the Treaty, voted their dislike in the most pointed terms, & their contempt of the whole. The Secrecy under which this business has been covered has served to exasperate the public mind, upon the discovery.^{102.}

The second entry reveals not only the resentment of Philadelphia, but also the powerful pro-British influence exerted by the Federalist merchants of Salem:

News of the burning in Effigie of Mr. Jay in the neighbourhood of Philadelphia. The bells tolled on the 4 of July instead of ringing, & a mournful silence prevailed through the City. In this Town the men who hold securities under the government are sufficiently influential against the disquiets & angry expressions of more dependent people.^{103.}

In the midst of this unpleasantness came the presidential election of 1796. Washington, who had shared Republican invective with Jay, felt he had had enough of public life, and refused to run again. Cantankerous John Adams shouldered the party leadership, and with the help of a powerful New England Federalist following, defeated Jefferson, who became vice-president.

Largely as a result of the American grievances against Britain, the pro-French party secured momentary domination. But in 1792, Bentley reported that the loss of several vessels belonging to Salem, captured by the French in Spanish ports under unknown circumstances, had given a serious alarm to the merchants. Showing his awareness that his Yankee merchant friends were completely motivated by business, he sums up the position of America:

The true sense of the Americans will more depend upon the incidents of the season, than that of any people on earth. Disaffected by the British, & affronted by the French, they will be deceived by the first thing which looks like interest.^{104.}

102. II, 146.

103. Ibid.

104. II, 227.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for the company's financial health and for providing reliable information to stakeholders.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps from initial entry to final review, ensuring that all necessary information is captured and verified.

3. The third part of the document addresses the role of the accounting department in this process. It highlights the need for clear communication and collaboration between different departments to ensure the accuracy of the records.

4. The fourth part of the document discusses the importance of regular audits and reviews. It explains how these processes help to identify any discrepancies or errors in the records and ensure that the company's financial statements are accurate and reliable.

5. The fifth part of the document provides a summary of the key points discussed in the previous sections. It reiterates the importance of accurate record-keeping and the need for a strong internal control system.

6. The sixth part of the document concludes with a statement of the company's commitment to transparency and accountability. It expresses the company's confidence in the accuracy of its financial records and its dedication to providing high-quality information to its stakeholders.

7. The seventh part of the document discusses the challenges of maintaining accurate records in a complex and fast-paced business environment. It offers practical advice on how to overcome these challenges and ensure that the company's records are always up-to-date and accurate.

8. The eighth part of the document provides a detailed overview of the company's financial performance over the past year. It includes a breakdown of revenue, expenses, and profit, along with a comparison to the previous year's performance.

9. The ninth part of the document discusses the company's financial outlook for the coming year. It outlines the company's goals and objectives, and provides a forecast of its financial performance based on these goals.

10. The tenth part of the document concludes with a final statement of the company's commitment to transparency and accountability. It expresses the company's confidence in its financial records and its dedication to providing high-quality information to its stakeholders.

11. The eleventh part of the document discusses the company's financial performance over the past year. It includes a breakdown of revenue, expenses, and profit, along with a comparison to the previous year's performance.

12. The twelfth part of the document discusses the company's financial outlook for the coming year. It outlines the company's goals and objectives, and provides a forecast of its financial performance based on these goals.

13. The thirteenth part of the document concludes with a final statement of the company's commitment to transparency and accountability. It expresses the company's confidence in its financial records and its dedication to providing high-quality information to its stakeholders.

14. The fourteenth part of the document discusses the company's financial performance over the past year. It includes a breakdown of revenue, expenses, and profit, along with a comparison to the previous year's performance.

15. The fifteenth part of the document discusses the company's financial outlook for the coming year. It outlines the company's goals and objectives, and provides a forecast of its financial performance based on these goals.

16. The sixteenth part of the document concludes with a final statement of the company's commitment to transparency and accountability. It expresses the company's confidence in its financial records and its dedication to providing high-quality information to its stakeholders.

The publishing of the XYZ affair was followed by a wave of patriotism in the United States. President Adams created a navy department, ordered twelve new vessels for the navy, and allowed the merchant ships to arm. "The french are withdrawing from our country," wrote Rev. Bentley in 1798, and "all intercourse with the french is interdicted by a Law, pointing out the times when such law shall have effect." By the next day, Americans had already taken action:

Reports that the Ganges, an American Sloop of war, has taken a French Privateer. It seems to be determined that unless France decides, the Americans will make a war without further Ceremony.^{105.}

The chief significance of this undeclared naval war of 1798 was that at last America began to build war vessels. The Diary speaks of the launching of several of these, among them the frigate, Essex, of Salem. Meanwhile, it had become increasingly evident that France did not desire a war, and the hostilities were concluded by a treaty in 1800.

In 1801, England and France signed the preliminary articles of peace, and the reception this news received in New England shows again the devotion of this section to trade:

The evidence of the fact [of peace] was official & yet no news of such importance could be received by all parties with greater silence, or more mixed emotion. All rejoiced at the sound of peace, & all recollected the great commercial advantages of our Country in the late war.^{106.}

Before the news of peace in Europe reached America, a great change had come over the Republic, a transformation worked by the magic of the voting polls. In 1800, America, for the first time under the new Federal Constitution, had changed political parties. Already, in 1798, Rev. Bentley noted that electioneering, with all its frauds, had be-

105. II, 271.

106. II, 403.

[The text in this section is extremely faint and illegible due to low contrast and scan quality. It appears to be a multi-paragraph document.]

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gun to prevail in the nation, and the newspapers had become the vehicles of the several means of inflaming the public mind. By the next year, two parties and their leaders had become distinct, for he wrote of a newspaper which had been,

inspected & regulated by the Federalists, as they are called, in opposition to the Jacobins, or friends of the Constitution, but not of the Administration. The distinction might more properly be of the Adamites & the Jeffersonians.¹⁰⁷

Jefferssonian democracy was triumphant in 1800, and America entered upon a new phase. Bentley, consistent with his liberal thinking, was of the Republican party and persisted as a warm supporter of Jefferson and Madison.

On December 23, 1799, the news had reached Salem of the death of General Washington. Notice was taken of this great event "by the tolling of the Bells at Sunrise, by hoisting the flags half-mast, by discharge of Cannon, & by ceasing from Business."¹⁰⁸ For weeks the nation was in mourning. Bentley was asked to deliver an oration, a eulogy on Washington, on the day of mourning for the first President. After recording that day's solemn program, the pastor added in humility, "A few hours of preparation must be an excuse for him who thinks no human talents can do justice to W." The feelings of the nation culminated on the General's birthday, when the "Day of National Sorrow, & Public Grief" was observed.

New England was so solidly Federalist that Bentley indicates even to his own surprise, the mild attitude shown towards Jefferson's first administration by that section on occasion. After a day of tribute to Jefferson in 1803, remarkable for its harmony, the pastor observed that "when the prejudices of Essex are considered & the violence of political party & the long continued opposition to all republican senti-

107. II, 319.

108. II, 326.

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both manual and automated processes. The goal is to ensure that the data is as accurate and reliable as possible.

The third section provides a detailed breakdown of the results. It shows that there has been a significant increase in sales over the period covered by the report. This is attributed to several factors, including improved marketing strategies and better customer service.

Finally, the document concludes with a series of recommendations for future actions. These include continuing to invest in marketing, improving operational efficiency, and maintaining a strong focus on customer satisfaction.

Date: 10/27/2023
 Page 1 of 1

ments, this must be deemed an uncommon event in the history of Essex."¹⁰⁹. To Republican Bentley it was no wonder that Jefferson had violent enemies among the New England aristocrats, for "the country was to be a feast to this new nobility from which they are excluded with disgrace." But the Jeffersonian political philosophy was beginning to make inroads, even in Salem, for after a great election struggle in 1804, Bentley reported that the result "discovers the change of influence & the Republican ticket succeeded in Salem for the first time in the choice of Governour & Senators."¹¹⁰. This change was even more pronounced after Jefferson was returned for a second term. On Thanksgiving Day, 1804, Rev. Bentley wrote;

Much has been said of this Thanksgiving but such a change has been made in the tone of parties by the late election that Massachusetts has quite a different face. Thanksgivings were days of political intolerance. Every insult was given in the name of God to the friends of the present administration. The reserve, the fear, & even the hypocrisy now visible are strange substitutes for past insolence. Party cannot be discommended for firmness, dignity, & generous pleas. It is to be dispised for insolence in power & for cringing meanness out of it.¹¹¹.

To Bentley, Jefferson was "the man I esteem as the greatest national benefactor."

One phase of economic life under Jefferson upon which Bentley commented was the great activity of the banks. The bank mania had become so pronounced, that an assemblyman remarked that "they might expect that every company of boys, which had a stock in marbles, would apply to be incorporated." The pastor felt that the banks had greatly aided commercial and agricultural prosperity in the nation. In Salem alone in 1804, there were two banks, two insurance companies, and many associations whose function it was to stimulate commerce. The evils which accompanied such enterprise did not escape the careful diarist:

109. III, 14.

110. III, 80.

111. III, 124.

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There are several examples of counterfeiting the paper money of the Banks. As there are so many Banks, & so much of its money in circulation, should the Bills be discredited, the consequences must be serious. The temptation is undoubtedly great in such a flux.¹¹²

In his second administration, Jefferson, a philosophic pacifist, was to be hounded by ever-increasing trouble abroad. The Diary points out that already in 1803, reports of a European war were the topic of conversation, and that true to Yankee form, "many in the Commercial world wish it." Peace could not last long between Great Britain and Napoleon, and on May 18, 1803, England declared war on France. Since England dominated the sea, but could not attack Napoleon on land, and France dominated Europe, but could not attack England effectively by sea, the war became a colossal duel in which each nation attempted to starve the other. To both belligerents this meant blockading the commercial supply lines, and since American merchants were doing their best to see that these lines should be composed of American ships, the burden of such warfare inevitably fell heaviest upon this nation. To man her naval blockade, England needed her seamen more than ever. From a conscription that placed them in the dreadful living and working conditions of the royal navy, British sailors deserted in droves to American vessels where pay and treatment were comparatively decent. This meant that the impressment of American seamen would be practiced with renewed vigor. All of these problems involved the great port of Salem intimately, and hence found their way into Bentley's Diary. A few months after the declaration of war, the first mention appears of the capture of an American ship. The problem also involved British commercial regulations. England, 1805, tightened them in this manner:

Public mind much agitated by the Commercial news which has arrived. The British have adopted a new Construction of the right of neutral powers. The Delivery & clearance

1. The first step in the process of identifying a problem is to define the problem clearly and precisely. This involves understanding the nature and scope of the problem, as well as the resources available to solve it. It is important to identify the key stakeholders involved in the problem and to understand their perspectives and interests.

2. Once the problem has been defined, the next step is to analyze the problem and identify the underlying causes. This involves breaking the problem down into smaller, more manageable components and identifying the relationships between these components. It is important to consider both the immediate causes of the problem and the underlying factors that contribute to its persistence.

3. The third step is to generate potential solutions to the problem. This involves brainstorming and exploring a range of possible options, both conventional and innovative. It is important to consider the feasibility, effectiveness, and ethical implications of each potential solution.

4. The fourth step is to evaluate the potential solutions and select the most appropriate one. This involves comparing the solutions against the criteria identified in the first step and considering the views of the key stakeholders. It is important to weigh the benefits and costs of each solution and to choose the one that offers the best overall solution to the problem.

5. The final step is to implement the chosen solution and monitor its progress. This involves developing a plan of action, allocating resources, and assigning responsibilities. It is important to establish a system of monitoring and evaluation to ensure that the solution is implemented effectively and that the problem is resolved.

at neutral ports in their own bottoms does not make neutral property. We have gone to foreign ports & have returned to America & then after clearance at the Custom House have gone for Europe & a market. The English deny this right at a time when an immense property is upon the Ocean & without any notice have actually taken and condemned many vessels in the exact state in which exists all our Commerce. About the Impressment of our seamen little ceremony is observed. At first some prudent pretences were used. Now little regard is paid to any protections or situations.113.

A few days later he wrote:

The conversation of the day is upon the oppressions which our Commerce suffer. The English blockade, capture & adjudicate at pleasure. The alarm is so great that vessels fitted for sea still lay in port unable to proceed upon such risks as now exist. The most noisy are those who wish a war to make a change in our Government. The complaints are general & admit many reflections in the minds of those who apprehend any undue Mercantile or Commercial interest.114.

In December, 1805, Congress was in session, waiting to receive the President's address. The insolence displayed by England had aroused public opinion to a point where Jefferson felt the turmoil called for at least domestic action. On December 10:

This day the President's Message reached us from Washington. It is spirited & agreeable to the feelings of the Commercial part of the Nation. The building of a Navy, of Gun-boats, the discipline of the Militia, & such topics were never more welcome to the injured feelings of the Citizens. Upon no political subject has general consent been more manifest.115.

By 1806, the tension had become greater still:

We hear from New York that the British Ship Leander wantonly fired on a sloop & killed the Mate [John Pearce.] The inhabitants took alarm at it. Seized some of the Crew ashore, took their provisions from them & the City was in uproar. The English Consul was obliged to leave the City & preparations were made for a most solemn procession which would give the last fury to the public resentments. The merchants turn this event to their own account to urge the defence of their harbour by proper military fortifications & naval force.116.

113. III, 190.

114. III, 192.

115. III, 204.

116. III, 225.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all receipts, invoices, and other supporting documents must be retained for a minimum of three years. Additionally, it requires that the records be organized in a systematic and logical manner, such as by date or by category, to facilitate the audit process. The document also mentions that electronic records are acceptable, provided they are secure and accessible.

3. The third part of the document provides guidance on how to handle common situations that may arise during the record-keeping process. For example, it addresses the issue of lost receipts, suggesting that a copy of the receipt should be made and the original should be replaced as soon as possible. It also discusses the treatment of cash payments and the need to maintain a detailed log of all cash transactions.

4. The fourth part of the document discusses the consequences of non-compliance with the record-keeping requirements. It notes that failure to maintain adequate records can result in the denial of tax deductions and may lead to penalties and interest charges. The text also mentions that the IRS has the authority to request records and to conduct audits if there is any suspicion of fraud or non-compliance.

5. The fifth part of the document provides a summary of the key points and offers some final advice. It encourages taxpayers to take the time to establish a consistent record-keeping system from the beginning of the year to avoid any last-minute scrambling. It also suggests consulting with a tax professional for more detailed information and assistance.

6. The sixth part of the document discusses the importance of keeping records for more than just tax purposes. It notes that records can be useful for a variety of other reasons, such as for resolving disputes, for proving ownership, and for tracking business performance over time. It also mentions that records can be helpful in the event of a lawsuit or other legal action.

7. The seventh part of the document provides a checklist of the record-keeping requirements. This checklist includes items such as retaining receipts, organizing records, and keeping records for the required period. It is intended to serve as a quick reference for taxpayers to ensure they are meeting all the necessary obligations.

8. The eighth part of the document discusses the role of the taxpayer in maintaining records. It emphasizes that the taxpayer is responsible for ensuring that all records are accurate and complete. It also notes that the taxpayer should be prepared to provide records to the IRS upon request. The text concludes by reiterating the importance of record-keeping for the overall success of the taxpayer's financial affairs.

The climax of the attempts of the British to reclaim their men from American ships came in 1807, when occurred the Chesapeake-Leopard affair:

We are again alarmed by British agressions on our Coast. The Chesapeake Frigate of the U. S. A. of 38 guns, sailed from the Chesapeake on June 22, was stopped by an English Frigate named the Leopard, & several men demanded. Upon a declaration that no such men were in the ship, the Leopard discharged several broadsides into the American Frigate, killed 3 men, & wounded 18, & the American Frigate struck. She was much damaged. After the men were taken the Frigate was left to take her own course & the English Frigate returned to her anchorage on the coast where she had laid with two English two deckers. What will be the consequence of these frequent insults from the British time will discover, the American spirit is roused & ready for vengeance. We have one mind on the subject.¹¹⁷.

Indeed, America had not been so unified since the outrages of the Revolution. But Jefferson, still wishing to avoid^d war, merely issued a proclamation, which probably satisfied Bentley more than the average American:

This day was received the Excellent proclamation of the President refusing all intercourse with British Armed Ships on our coasts, but with such fine statements of the agressions & with such clauses in favour of humanity as must give this State paper the highest value in the history of such important transactions as have occasioned it. We continue to have proofs of unexampled firmness in all our great Cities & the numbers assembled far exceed those of any former occasion.¹¹⁸.

An army of 100,000 men was to be raised in the United States, of which Salem's quota was 140. This detachment was made up and also the cadets and two light infantry companies from this city volunteered in the cause of their country.

By the end of August, 1807, Bentley wrote: "We feel an almost universal stagnation of business from the late outrage in the Chesapeake." In the midst of all the war hysteria, it is amazing to read that "many papers in Boston begin to speak more openly their attach-

117. III, 304.

118. III, 307.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for the company's financial health and for providing a clear audit trail. The text notes that without proper record-keeping, it would be difficult to identify discrepancies or errors in the accounts.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps from the initial receipt of goods or services to the final entry in the accounting system. This includes instructions on how to handle invoices, receipts, and other supporting documents. The goal is to ensure that every transaction is recorded promptly and accurately.

3. The third part of the document addresses the issue of reconciling the company's records with those of its suppliers and customers. It explains that regular reconciliation is necessary to catch any mistakes early on and to maintain good relationships with business partners. The text provides a step-by-step guide for performing these reconciliations, including how to identify and resolve any differences.

4. The fourth part of the document discusses the role of the accounting department in providing financial reports to management. It highlights that these reports are essential for making informed decisions about the company's operations and future growth. The text describes the types of reports that should be prepared, such as the balance sheet, income statement, and cash flow statement, and how they should be presented to the management team.

5. The fifth and final part of the document concludes by reiterating the importance of the accounting function and the need for continuous improvement. It encourages the accounting department to stay up-to-date on the latest accounting practices and technologies to ensure that the company's financial records are always accurate and reliable.

ments to Great Britain & all its measures. Nothing American escapes censure."¹¹⁹. On the surface of the thing, it seems surprising that the very merchants whose ships were being taken by the English, should be pro-British, but the risk of seizure had forced freight rates and prices so high, that American merchantmen braved capture and continued the trade, "since a fair profit could be realized if only one vessel in three eluded the British and landed her cargo."¹²⁰. Thus it was that Bentley wrote accusingly: "So attached are our Seaports to bargains that we should be hardly induced to believe that they would think of considering public liberty the best bargain."¹²¹. Finally England went all out in an attempt to blockade Napoleon completely:

We have some alarming intelligence from Europe. The English have interdicted all Neutral commerce with France, its Allies, & dependencies. We are now prohibited from safe commerce through the world.¹²².

Jefferson now felt that action was necessary, and in December, 1807, he sent his embargo message to Congress. By keeping all United States ships off the water, and stopping supplies he though indispensable to both nations, he hoped to force the belligerents to remove their drastic measures. In his December 31 entry, the diarist noted the embargo and added his defiance of the English monarch:

The Instructions respecting the Embargo reached us this day, a sad ending of the year....The King of England in his note by his Ministers to the American Minister tells us, that if our Government "by its conduct or assurances will have given security to his Majesty" against innovations of maritime law then a treaty, but if "such conduct" does not please his Majesty & like good boys we will not study the lesson he gives us, then his boys shall whip us whenever they can find us. Perhaps he may not find us next year such hopeful scholars as he wishes.¹²³.

According to Bentley, the embargo never received too much opposi-

119. III, 314.

120. Asa E. Martin, History of the United States (Boston, 1946), I, 387.

121. III, 320.

122. III, 336.

123. III, 336.

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Third block of faint, illegible text, continuing the main body of the document.

Final block of faint, illegible text at the bottom of the page, possibly a conclusion or footer.

tion in Salem, but in Boston and other Massachusetts ports, it was fought from the beginning. Almost immediately "a procession of Mariners & persons without employment from the Embargo, paraded the streets of Boston with a flag half mast, to excite alarm, & not without encouragement from our internal enemies."¹²⁴ William Gray of Salem, whom the pastor describes as perhaps the wealthiest merchant in the country, openly declared his approbation of the administration and the embargo. From the town meeting at Boston, however, a request went to the President to suspend the embargo in whole or in part, and similar petitions were passed in Newburyport, Beverly and Wenham. By the fall of 1808, the opposition had gained powerful support:

Such has been the industry in New England to misrepresent the object & nature of the Embargo that all the four New E. states have in their respective Legislatures a majority against the measures of the General Government. How far the disaffection will spread in the Southern States cannot be conjectured, but such are the exertions & such the success with a people impatient of everything which confronts their ruling passion, the love of gain, that the sons of ambition & the English Agents have every hope of accomplishing their design.¹²⁵

The merchants persisted in violating the embargo, and openly contested the Constitutionality of the law. One of the leaders of the opposition was the rabid Federalist, Timothy Pickering, a man whom Bentley thoroughly despised and detested. Pickering insisted that America could have had a treaty and that the embargo was a needless rash act of the Jefferson administration. By 1809, the enforcement official had resigned at Boston, and at Beverly, a large guard was out to protect from arrest a vessel loading against the laws.¹²⁶ Unemployment had progressed sufficiently in Salem to require a "Soup house" and other charities. "The young seamen, mates & captains are the sufferers," wrote Bentley, "the poor are fed to surfeiting & would be

124. III, 337.

125. III, 383.

126. III, 409.

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glad of an eternal embargo on their labour if they could be better fed for nothing." Early in 1809, the opposition had grown too strong to resist, and the repeal of the embargo was contemplated in Congress.

In the midst of all this clamor, James Madison was inaugurated as the new President on March 4, 1809. Three days later news reached Salem of the partial repeal of the embargo, and shortly after Bentley reported:

In the United States, the Merchants return to commerce with great avidity & without any question of consequences. Such is the lamentable thirst of gain that we can hope for no honour, or right, or quiet in attempting to check it.¹²⁷

Returning from Marblehead one evening, the pastor wrote:

The Collector assured me that a greater number of Vessels had gone into the foreign trade than at any former time. 25 had sailed for the West Indies & as many for Europe. 50 Sail of Fishermen had gone on their fares. Many were preparing for sea & the hopes of the people were abundantly revived after the long & distressing Embargo.¹²⁸

An interesting aftermath of the embargo controversy was the uncovering of a correspondence which involved Timothy Pickering, S. Williams, formerly the American consul, and Mr. Preble, formerly consul at Cadis. During an intimacy with Williams, the English minister Canning had suddenly changed his attitude toward America's minister to England, William Pinkney. The reason for this became apparent when a letter of the above correspondence was made public:

The letter as represented to Gen. Armstrong from S. Williams to Preble stated "That he was authorized by his relation Timothy Pickering to represent to Mr. Canning, that it was the wish of the Eastern states to separate from the the Union, that they wished to be informed how far they might calculate on the aid & protection of Great Britain to enable them to effect an object so hazardous & so important.¹²⁹

No wonder, said Bentley, that a toast at Newbury Port was to "B.

127. III, 427.

128. III, 443.

129. III, 449.

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No wonder, said Bentley, that a toast at Newbury Port was to "B.

127. III, 427.

128. III, 443.

129. III, 449.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It also emphasizes the need for regular audits to ensure the integrity of the financial data.

3. The document further outlines the procedures for handling discrepancies and resolving any issues that may arise.

4. Finally, it provides a detailed overview of the reporting requirements and the format for the financial statements.

5. The document concludes with a summary of the key points and a call to action for all stakeholders to adhere to the guidelines.

6. It is important to note that these guidelines are subject to change and should be reviewed periodically.

7. The document is intended to serve as a comprehensive guide for all employees involved in financial reporting.

8. Any questions or concerns should be directed to the Finance Department for further clarification.

9. The document is effective as of the date of its issuance and applies to all ongoing and future transactions.

10. It is the responsibility of all employees to ensure compliance with these guidelines at all times.

11. The document is a confidential document and should be handled accordingly.

12. The document is subject to the terms and conditions of the company's policies and procedures.

13. The document is a work product of the Finance Department and is not to be distributed outside the organization.

14. The document is a living document and will be updated as needed to reflect changes in regulations and company policies.

15. The document is a key component of the company's financial reporting framework and is essential for ensuring transparency and accountability.

16. The document is a critical tool for managing financial risk and ensuring the long-term success of the organization.

17. The document is a testament to the company's commitment to high standards of financial reporting and ethical conduct.

18. The document is a reflection of the company's dedication to excellence in all aspects of its operations.

19. The document is a source of pride for all employees and a testament to the company's values and mission.

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Arnold, A. Burr, T. Pickering, these three!" And no wonder, says the modern reader, that the so-called United States was not taken seriously as a nation by the powers of Europe.

* * *

The return of American merchantmen to the European trade after the embargo was removed could only mean fresh trouble with England and France. Desperately trying to avoid war, Congress in 1809 passed a measure promising that if either of the belligerents would cease attacking neutral commerce, non-intercourse would be continued against the other. The shrewd Napoleon announced in 1810 that he had abandoned his restrictions on trade, thus forcing the United States into non-intercourse with Britain. Although the French Emperor had not any thought of keeping his word, he knew the fatal strain his move would put on America's relations with England. That his calculations were correct, is proved by such 1811 Diary entries as this one:

Things are hastening to a rupture with England. Our Vessels are condemned taken as coming from France & it is to be feared all our Vessels at Sea will be soon in the same condition. This occasions no small irritation in the public mind, especially among those who correspond with England & hold property from that country. Some talk loudly of war & others against it.¹³⁰

By the spring of 1812, Bentley observed that "the new orders for the troops & the new laws look like serious intention in the Government, which is determined to render itself respected."¹³¹ This element of determination in the government may well have been a reflection of the character of the Twelfth Congress, which had met in November, 1811. It was led by the young war hawks from the West and South, Clay Johnson, and Calhoun. These men represented additional desires for

130. IV, 39.

131. IV, 94.

1. The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance with a desired state or goal. For example, a manager might notice that sales are declining or that customer satisfaction is low. Once a problem is identified, the next step is to define it more precisely. This involves determining the scope of the problem, its causes, and its effects. For instance, a manager might define a problem as "a 10% decline in sales over the last quarter, primarily due to a loss of market share in the competitive market." This definition helps to narrow down the focus of the problem and provides a clear starting point for further investigation.

2. The second step in the process is to gather information about the problem. This involves collecting data and facts that are relevant to the problem. For example, a manager might gather data on sales trends, market conditions, and customer feedback. This information is then analyzed to identify patterns and trends that can help to explain the problem. For instance, a manager might discover that sales are declining because of a new competitor entering the market or because of a change in customer preferences. This information is then used to develop a hypothesis about the cause of the problem.

3. The third step in the process is to develop a hypothesis about the cause of the problem. A hypothesis is a statement that predicts the cause of the problem. For example, a manager might hypothesize that the decline in sales is due to a loss of market share to a new competitor. This hypothesis is then tested by gathering more information and by conducting experiments or simulations. For instance, a manager might conduct a market survey to determine if a new competitor is indeed a significant factor in the decline in sales. If the hypothesis is supported by the evidence, then it can be used to guide the development of a solution.

4. The fourth step in the process is to develop a solution to the problem. This involves identifying the actions that need to be taken to address the problem. For example, a manager might develop a solution that involves increasing marketing efforts, improving customer service, or developing new products. The solution is then implemented and its effectiveness is monitored. For instance, a manager might implement a new marketing campaign and track sales over time to see if there is an improvement. If the solution is effective, then the problem is solved. If not, then the manager may need to develop a new hypothesis and solution.

5. The fifth and final step in the process is to evaluate the solution. This involves assessing the effectiveness of the solution and determining whether the problem has been solved. For example, a manager might evaluate the solution by comparing current sales performance with the desired state. If the sales have increased and the problem has been solved, then the solution is successful. If not, then the manager may need to re-evaluate the hypothesis and solution. This step is important because it allows the manager to learn from the experience and to improve the process of problem-solving for the future.

war. Many settlers in the North and West were after Canada in order to end the Indian attacks which they believed were English incited. Some Southerners sought to conquer Florida from Spain, one of England's allies. The pressure became too great for President Madison, and despite the opposition from Massachusetts and New York, two of the largest and wealthiest states in the Union, he sent his war message to Congress on June 1, 1812. The immediate reaction in the counting houses of New England is clearly shown by this entry of June 22:

This day the official news of war with England reached us. It is signed on [June] 18 instant. Its effect has been that the Merchants who have vessels at sea of both parties are the most displeas'd & violent. So accustomed have these men been to consider the extraordinary pains of their trade to the distress of Europe, so much the Law of their Government, & so accustomed have they been to dictate to the Constituted Authorities. They threaten dissolution of the Union.^{132.}

Mr. Madison's war has long been looked upon as a blundering affair, not only because it could have been avoided in 1812, but also because of the wretched state of American preparedness. The truth of this view is proved by the dismal failure of the land operations of this nation. By the 4th of September, 1812, the news of Hull's surrender of Detroit had reached Salem:

We have pleas in his favour from the public but not his official account of the surrender. It is said his men were sick, ill provided, surrounded & such like things. It is a matter of great exultation to the public Enemy & too much humiliation to our Government, not to alarm even the vilest opposers it finds at home.^{133.}

Public indignation continued to rise against Hull, and finally Bentley wrote, "Gen. Hull's capitulation horrid", and that in him America had suffered "a worse than Braddock or St. Clair defeat." Melancholy reports from the Western army continued to depress the nation through 1813. Along with many Americans, the pastor was completely in

132. IV, 102.

133. IV, 114.

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favor of dispossessing the English of Canada, but by the middle of 1813 the news forced him to write that "there was great danger that all our labour in that country had been lost." In July, 1814, the reports came that the British were in possession of the Eastern frontiers, and Bentley considered his State invaded. A month later "the public mind was in distress from the loss of Washington:"

It was taken on the 25th with the loss of the public stores, the navy yards, & the Capitol. We have not the circumstances to determine the history of the event. We are told the President & the Secretary of State were among the last to leave the City. It would have been rash, we are told, for the forces assembled to have resisted any longer. Gen. Hill who commands the enemy is in possession of the President's House.¹³⁴

Historians have been less kind to the defenders of the capitol, reporting that they gave way "after losing ten killed and forty wounded and ran for Washington so rapidly that many Britons suffered sunstroke in trying to keep up."¹³⁵ Not until Jackson took New Orleans, was the nation able to rejoice in the glory of an army triumph, and ironically enough, this victory was achieved after the peace treaty had been signed.

In complete contrast to the outcome of the land forces, was the brilliant record made by the eighteen vessel United States Navy against a sea power which boasted 230 ships-of-the-line together with 600 frigates and lesser craft. The war was little more than two months old when Bentley could report:

This day is in free circulation the Hand Bill informing us of the success of the Constitution commanded by Capt. Hull in taking the Guerriere under Capt. Daores carrying 49 guns & having 302 men. As the G. was much disabled & had lost her masts it was thought best to take her hands out & burn her. Capt. Hull reached Boston yesterday. This morning a Salute from the Ships in our Harbour published the general joy. In the evening of this day Commodore Rogers & his Squadron arrived. The Squadron included the President, United States, & Congress, Frigates, Sloop of

134. IV, 279.

135. Nevins and Commager, op. cit., p. 167.

War Hornet, & Brig Argus. The Squadron had been off the English Channel, along the Coast of France, Spain & Portugal & within 30 miles of the Rock of Lisbon....They had on board 120 prisoners. July 2 took an English Brig. July 4 Another & burnt them. July 10, Brig Dolphin, Letter of Marque 14 guns. July 24, ship John, 16 guns, L. of Marque. Aug. 2 a Brig with 10 the D. specie. Aug. 17 a Schooner. Aug. 24, recaptured the Polly of Marblehead, spoke of many Vessels.^{136.}

Although these successful captains were able to win spectacular individual sea fights, their small numbers kept them from exerting much influence on the war as a whole. By January, 1813, the Diary speaks of a blockading English fleet off New York, and it was able to turn ships attempting to leave that harbor, back into it again. English armed vessels became a familiar sight in the bays along the American commerce into shelter. Although the sea was blockaded, the victories of Perry and MacDonough on Lakes Erie and Champlain, kept up the sagging American spirits.

Even more romantic and daring in some ways than those of the Navy were the exploits of the American privateers. These vessels, often small, but always very fast, had been used effectively through the Revolution, and thus in the War of 1812 they were often commanded and sailed by experienced men. When war broke out, available ships in the harbors were fitted out immediately as privateers, and merchantmen returning from Europe, lucky enough to escape English seizure, converted their ships as quickly as possible. The month after hostilities began, Bentley wrote:

Several Privateers have sailed from Salem & four from Marblehead. The spirit increases & a little success would cover the American seas with them. The best provided privateer sailed from Salem this evening with 70 men.^{137.}

Soon the prizes, as captured vessels were called, began to appear in the harbors of New England, and in the fall of 1812, Bentley re-

136. IV, 113.

137. IV, 104.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text notes that without reliable records, it would be difficult to verify the accuracy of financial statements and to identify any discrepancies or irregularities.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all transactions must be recorded in a clear and concise manner, using a standardized format. This includes recording the date, amount, and description of each transaction. The text also mentions that records should be maintained for a minimum of seven years, unless otherwise specified by applicable laws or regulations.

3. The third part of the document discusses the role of internal controls in ensuring the accuracy and reliability of financial records. It explains that internal controls are designed to prevent and detect errors and fraud, and to ensure that transactions are recorded in accordance with the organization's policies and procedures. The text highlights the importance of a strong internal control system in maintaining the integrity of the financial system.

4. The fourth part of the document addresses the issue of data security and the protection of financial records. It notes that financial records are highly sensitive and confidential, and therefore must be protected from unauthorized access, disclosure, and destruction. The text discusses various security measures that can be implemented, such as access controls, encryption, and regular backups, to ensure the confidentiality and integrity of the data.

5. The fifth part of the document discusses the importance of regular audits and reviews of financial records. It explains that audits and reviews are conducted to verify the accuracy and reliability of the records, and to identify any areas for improvement. The text notes that audits and reviews should be conducted by independent parties, such as external auditors, to ensure objectivity and fairness.

6. The sixth part of the document discusses the consequences of non-compliance with record-keeping requirements. It notes that failure to maintain accurate records can result in legal penalties, including fines and imprisonment, and can also damage the organization's reputation and financial stability. The text emphasizes the importance of taking the necessary steps to ensure compliance with all applicable laws and regulations.

7. The seventh part of the document discusses the role of technology in record-keeping. It notes that the use of electronic systems and software can greatly improve the efficiency and accuracy of record-keeping, and can also help to reduce the risk of errors and fraud. The text discusses various technologies, such as cloud computing and data analytics, that can be used to enhance record-keeping practices.

8. The eighth part of the document discusses the importance of training and education for staff involved in record-keeping. It notes that staff must be properly trained and educated on the requirements and best practices for record-keeping, and must understand the importance of maintaining accurate records. The text suggests that regular training and education programs should be implemented to ensure that staff are up-to-date on the latest developments in record-keeping technology and practices.

9. The ninth part of the document discusses the importance of transparency and accountability in record-keeping. It notes that financial records should be accessible and understandable to all stakeholders, and that the organization should be held accountable for the accuracy and reliability of its records. The text suggests that the organization should implement measures to ensure transparency and accountability, such as regular reporting and disclosure of financial information.

10. The tenth part of the document discusses the importance of continuous improvement in record-keeping. It notes that record-keeping practices should be regularly reviewed and updated to reflect changes in laws, regulations, and technology. The text suggests that the organization should implement a process for continuous improvement, such as regular audits and reviews, to ensure that record-keeping practices are always up-to-date and effective.

ported: "We have just begun to take the rich prizes." After the British blockade was enforced on the American coast, the swift privateers eluded the Englishmen, and raided commercial trade routes from the China seas to the English Channel itself, often cutting out vessels from convoys in full sight of their naval escorts.¹³⁸ Some conception of the amount of damage done by these commerce destroyers can be gained from a summarized report on Salem alone, which is found in the Diary:

From this accurate document it appears that "Eighteen privateers belonging to Salem have sailed during the War, carrying 115 guns. They have captured eighty seven prizes, fifty eight of which have arrived, carrying 127 guns. Of the others several were destroyed or ransomed & the others recaptured, or given up to prisoners. Six of the privateers have been captured, carrying only 11 guns. One has been cast away, carrying one gun. Some goods taken from prizes have been brought in by the Privateers which are not included in the above estimate. Several privateers which have sent prizes into other ports are partly owned in Salem so that the whole amount of captured property owned in Salem, may be safely estimated at considerably over Half a Million of Dollars, & the loss to the British by the above captures more than twice that Amount." The Captures in these: 11 Ships, 17 Brigs, 27 Schooners, 1 barque, 2 Sloops.¹³⁹

This impressive report gains significance when it is added that it was drawn up in January of 1813, when the war may be considered as having just got well under way. Estimates of the total number of prizes taken by American privateers during the whole war run as high as 1600.¹⁴⁰ Many of these were recaptured, however, for although the speedy raiders could run the blockade outward bound, they discovered it infinitely more difficult to gain the harbor accompanied by a prize. One of the most successful privateers was merchant Crowninshield's famed America, which ran the entire war without being taken. On her final cruise, she made fourteen captures without the loss of a man,

138. Hart, op. cit., III, 495.

139. IV, 147.

140. Hart, op. cit., III, 495.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental procedures and the tools used for data collection.

3. The third part of the document presents the results of the study, including a comparison of the different methods and techniques used. It discusses the strengths and weaknesses of each method and provides a summary of the findings.

4. The fourth part of the document discusses the implications of the study and provides recommendations for future research. It highlights the need for further investigation into the effectiveness of the different methods and techniques used.

5. The fifth part of the document provides a conclusion and a summary of the key findings. It emphasizes the importance of maintaining accurate records and the need for transparency and accountability in financial reporting.

6. The sixth part of the document provides a detailed description of the experimental procedures and the tools used for data collection. It includes a list of the equipment and materials used and a description of the experimental setup.

7. The seventh part of the document presents the results of the study, including a comparison of the different methods and techniques used. It discusses the strengths and weaknesses of each method and provides a summary of the findings.

8. The eighth part of the document discusses the implications of the study and provides recommendations for future research. It highlights the need for further investigation into the effectiveness of the different methods and techniques used.

9. The ninth part of the document provides a conclusion and a summary of the key findings. It emphasizes the importance of maintaining accurate records and the need for transparency and accountability in financial reporting.

10. The tenth part of the document provides a detailed description of the experimental procedures and the tools used for data collection. It includes a list of the equipment and materials used and a description of the experimental setup.

11. The eleventh part of the document presents the results of the study, including a comparison of the different methods and techniques used. It discusses the strengths and weaknesses of each method and provides a summary of the findings.

12. The twelfth part of the document discusses the implications of the study and provides recommendations for future research. It highlights the need for further investigation into the effectiveness of the different methods and techniques used.

13. The thirteenth part of the document provides a conclusion and a summary of the key findings. It emphasizes the importance of maintaining accurate records and the need for transparency and accountability in financial reporting.

and brought in about \$10,000 in goods.^{141.}

Certainly one of the ugliest aspects of the War of 1812 was the internal dissent evident in America throughout the conflict. Massachusetts and New York had opposed it from the start, and it is interesting to observe the general New England attitude during the war. Hostilities had scarcely begun when Bentley reported that "the talk now is of a northern armistice so that negotiation has begun anew. So our Government is over-awed by the friends of Britain in our States."^{142.}

A Bahama paper openly told America that Britain planned to form a neutrality with the Northern States, as a measure preparatory to a dismemberment of the union. According to the Diary, Boston was the power behind the war opposition:

In the North, such is the influence of Boston, that all New England is paralysed. Great efforts are made to bring Vermont into the vortex of our New England prejudices. New Hampshire has been left in the elections & the zealots for a war with France are triumphing as the friends of our peace, & what is more insolent, of Commerce, when Commerce is the only ground of the war with Britain.^{143.}

By 1813, the situation had become worse:

The opposition begin to speak more openly of a separation of the state, & their activity in disseminating political error is worthy of a better cause. Not an engine do they refuse to seek & employ. Charity, religion, associations of every name, all employed to do the work of destruction.^{144.}

Indeed, religion had wholeheartedly given its sanction to the Federalist cause in the persons of the Congregationalist clergy. These zealots repeatedly published political sermons against the government and the war. Recalling the growing power of the Baptists and Methodists in the South and West, those areas which had done so much to give the war impetus, it is easy to see that the conservative New England

141. IV, 323.

142. IV, 110.

143. IV, 139.

144. IV, 165.



churches were in danger of committing denominational suicide. As a clergyman, Rev. Bentley was keenly aware of this and warned that "the other sects profit from this indiscretion & threaten the extermination of the Cong. Churches if this zeal continues."¹⁴⁵.

Had the members of the pro-British faction limited their aid to the business of propaganda, matters would have been quite bad enough. But their devotion to England, and especially the English pound, led them to assist the enemy in a more practical way. Elaborate systems of trade were worked out whereby American vessels changed papers, or received English licenses, which allowed them passage through the blockade and then to the English markets. Such practices caused Bentley to observe with his usual frankness: "We are already the greatest adepts at smuggling in the Universe."¹⁴⁶. Actually, smuggling is probably a misnomer for this trade, for the licenses to pass the blockade, issued in great numbers by the British Admiralty, were openly bought and sold by brokers in New York, Philadelphia, and Boston. English imports were brought in by various means, and, most disgusting of all, there were Americans willing to provide the supplies needed by the blockading vessels themselves.¹⁴⁷.

In December, 1813, Madison attempted to terminate this treason by means of an embargo, but as usual this was a vain attempt and the trade continued. While the American Army was often desperate for supplies, "the British army in Canada lived on beef and flour purchased in New England and northern New York."¹⁴⁸. When Bentley encountered these outrages, the only explanation he could find was the greed motive which he never ceased to condemn: "Two persons," he wrote in horror,

145. IV, 115.

146. IV, 220.

147. Hart, op. cit., III, 497.

148. Ibid., III, 476.

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"actually piloted the enemy upon a plundering expedition into Wareham, who belonged to the port. This appears not to be policy but money. The mercenary spirit of many men I should not have believed, had not the facts been forced upon me, & men in high condition & of great pretensions."¹⁴⁹.

The opposition movement reached its peak in 1814, when a group of New England Federalists, in response to a call issued by the Massachusetts legislature, gathered for the Hartford Convention. Bentley reported:

Our legislature has received a report signed by Otis which threatens to dissolve the Union. A N. E. Convention, a remonstrance ag. the Administration, a reform of Constitution, as the Consequence the Dissolution of the Union. These Speculators will run all risks of their heads to fill their purses. It is presumed that the G. will give place to the Chairman of this Committee at the next elections.¹⁵⁰.

Modern historians differ over terming the Convention a secession movement, but at best, it counseled strongly the right of the states to nullify federal measures, while the country was in the midst of a national emergency. Fortunately for New England and the nation, the tidings of peace made the whole idea seem ridiculous, but the Federalist party never lost the stigma of an attitude that would sacrifice the nation for the selfish ends of New England.

Bentley records peace rumors as early as April, 1814, and in the following February, says that they were "amused with tales of peace from the conquered parts of our State in Maine." By that time the treaty of Ghent had already been signed, but slow communications brought this news and the victory of Jackson at New Orleans, to New England almost simultaneously. The entry for February 13, 1815, reads:

This day the news of Peace reached us. A flying post brought it from New York, with all circumstances to confirm it the case could admit. The public joy was loud.... We had two illuminations upon the victory of Jackson in

149. IV, 263.

150. IV, 292.



the past week, but we still wait for the proclamation to confirm all our joy, & justify all the pride and display of celebration. Every moment some new circumstance enriches hope.^{151.}

By the terms of the treaty, neither side appeared to gain or lose, and ironically enough, there was no mention made of impressment, neutral rights, the right of search, and blockades. This must have rankled many a seaman's heart, for at the close of hostilities it was learned that in some English prisons were more than 2,000 impressed men who had refused duty aboard British ships.^{152.} The Federalists were in an awkward position to celebrate the success of the United States in at least holding her own in a war against England, and Bentley noted with disgust their method of getting around it:

By the usual artifice the Celebration of peace is thrown upon the birthday of Washington that the name of that Hero might be an apology for the festivity of the men in opposition & Wednesday as a day in Lent, is to be kept by a religious service in the English Church in Boston & Salem. So we submit.^{153.}

Thus ended what has been termed the "second War for American Independence." So unfortunate in many ways, it yet left America stronger than it found her, and independent of all foreign entanglements. Already in May of 1813, Bentley had cause to write: "The lesson of our dependence on the southern states was never better told than in the wants we feel & from the high price of grain of every description."^{154.} This growing sense of mutual dependence, the patriotic pride in the naval victories, and even the reaction against the sectionalism of the Hartford Convention, all strengthened the unity of the republic. When William Bentley closed his Diary and his life in 1819, the national firmness of the Monroe Doctrine lay just ahead.

151. IV, 314.

152. IV, 320.

153. IV, 315.

154. IV, 168.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

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6. The sixth part of the document provides a detailed overview of the data collection process, including the identification of data sources, the design of data collection instruments, and the implementation of data collection procedures.

7. The seventh part of the document discusses the various methods used for data analysis, such as descriptive statistics, inferential statistics, and qualitative analysis. It explains how these methods are used to interpret the data and draw meaningful conclusions.

8. The eighth part of the document focuses on the presentation of data, including the use of tables, charts, and graphs. It provides guidelines for creating clear and concise reports that effectively communicate the results of the data analysis.

9. The ninth part of the document discusses the importance of data security and privacy. It outlines the measures that should be taken to protect sensitive data from unauthorized access, loss, or disclosure.

10. The tenth part of the document provides a summary of the key points discussed in the document. It reiterates the importance of data management and analysis in supporting the organization's strategic objectives and improving its overall performance.

11. The eleventh part of the document discusses the role of data in decision-making. It explains how data-driven insights can help managers make more informed and effective decisions, leading to better organizational outcomes.

12. The twelfth part of the document provides a final summary and conclusion. It emphasizes the need for a data-driven culture and the continuous improvement of data management practices to ensure long-term success.

13. The thirteenth part of the document discusses the future of data management and analysis. It explores emerging trends and technologies that are likely to shape the data landscape in the coming years.

14. The fourteenth part of the document provides a list of references and sources used in the document. This includes academic journals, books, and other relevant publications that provide additional information on the topics discussed.

15. The fifteenth part of the document is a concluding statement that summarizes the overall message of the document. It encourages the organization to embrace data-driven decision-making and to invest in the necessary resources and capabilities to succeed in a data-driven world.

Chapter V

Bentley, Social Historian

If the student of social development was limited to one adjective in describing the period through which William Bentley lived, he might well settle upon the word "progressive". His reasons for this choice would probably include the fact of America's youth and comparative freedom from tradition, and also the natural reaction which always follows in the wake of a war. But certainly he would place at the head of his list the fundamental shift in America from a society whose core was theological to one whose center was humanistic. This meant less concentration on the blessings of heaven, and more upon the sufferings of earth; less dependence on the providence of God, and more upon the initiative of man; less emphasis on the gold of heaven's streets, and more upon the gold of Salem's counting houses. This world was important, and the period might be termed the beginning in America of the age of man, by man, and for man.

Undoubtedly the most important element in Salem society was the sea, and this is clearly reflected throughout the Diary. On countless pages are found entries such as this one of a single day:

Mary Carrol, dang: sick, & son at Sea. Hannah Collins, delivery, husb. at sea. Mary Parrot, death of Mother & Husband at Sea. Eliz. Parsons, death of B. Clark & Husband at Sea. Marg: Clark, death of Son & Sons at sea. Marg: Gordon, death of B. Clark & Brethren at Sea.^{155.}

Not long after his arrival at East Church, the pastor made a list of "such Mariners in the Society, as sail, Masters of Vessels." He records the names of twenty-one captains, fifteen of whom were at sea on that date. This list included only those captains who were in present employ in that character."^{156.}

In 1787, the Grand Turk, belonging to one of Salem's wealthiest merchants, returned from Canton, China, the first New England vessel

155. I, 26.

156. I, 27.



to make the voyage. Although she had been gone seventeen months and nineteen days, the cargo in her hold doubled the substantial capital she had carried out.¹⁵⁷ Such was the beginning of the great oriental trade of the Yankees. A few years later, Capt. Jonathan Carnes, of Salem, discovered pepper growing wild on the coast of Sumatra. Keeping his source of supply a secret as long as possible, he made a fortune for his owners, and Salem ultimately became the center of the pepper trade. In 1803, after the trade was well-established, Bentley transcribed one of Carnes' accounts, and found that from March 1 to May 14 of that year, American and English ships had loaded 7,240,000 pounds of pepper on the west coast of Sumatra.¹⁵⁸ The seamen in the East Society did not lack encouragement from their pastor for their commercial exploits. Upon the sea-death of one individual, his friends and companions asked that prayers and a discourse be given them on the occasion:

According I exhibited the real advantages from the reputation of the Commercial character of nations & from the qualifications of its mariners. The just tribute to the attainments of our seamen in the theory & practice of navigation. On the relative safety of our navigation. And then added what ambition of character should be in these expectations & counteract the evils which might characterize the condition of mariners & then from the dangers of life urged their calm reason, unsullied reputation & just preparation, which would [give] them their best hopes in the hour of alarm & suffering.¹⁵⁹

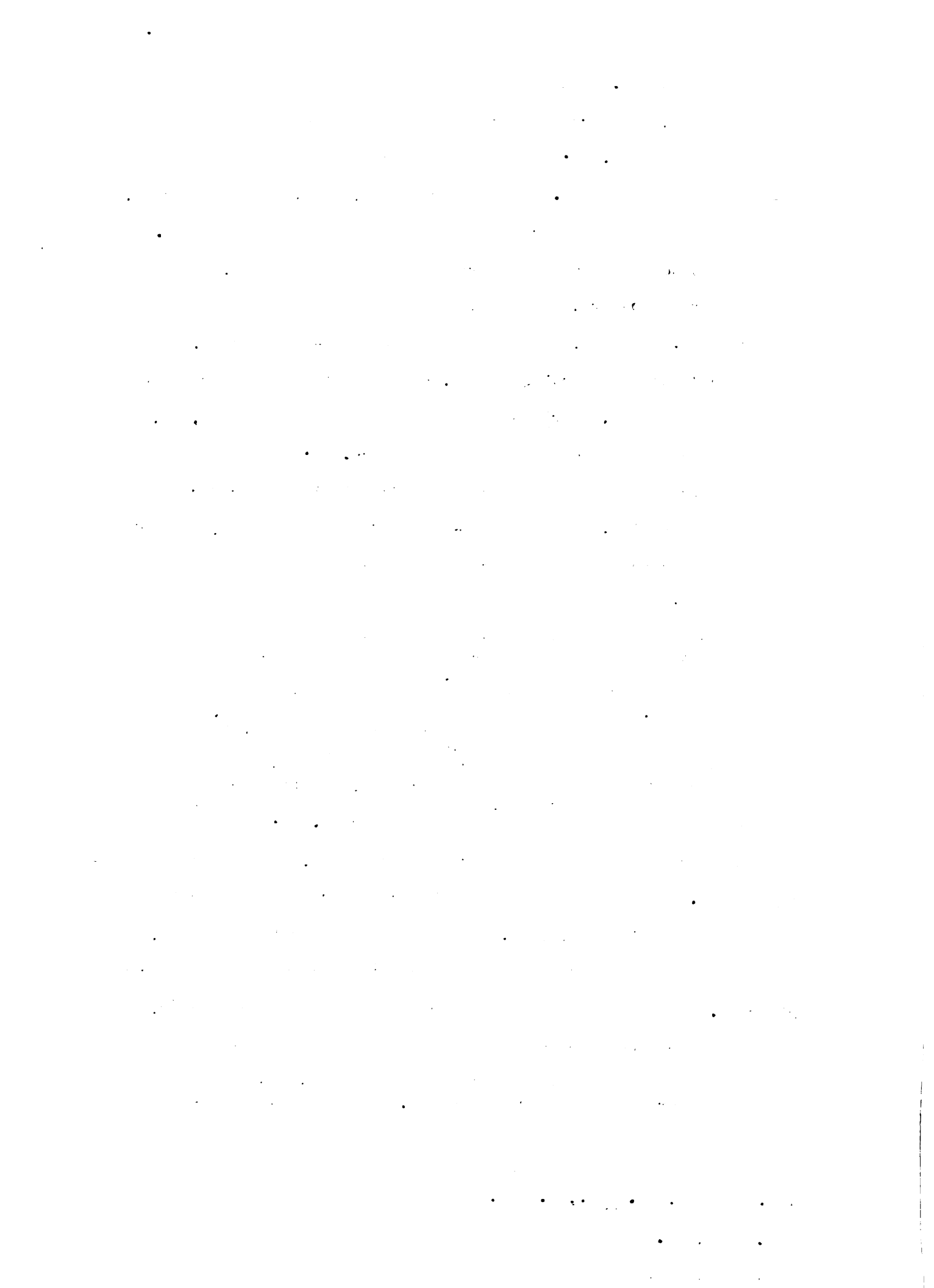
Another great nautical center was Marblehead, with its great fishing fleets. Bentley says that the fisheries were causing Marblehead to exceed Salem in population. They were supplying the interior, and great quantities of fish passed through Albany into the western territories. The sea helped mould the rugged New England character, and Bentley admired the perseverance and daring of these men:

The many aged muscular men in Marblehead discovers the true character of their employment. No men endure fati-

157. Winwar, op. cit., p. 187.

158. III, 60.

159. III, 334.



gue longer, & have more presence of mind in danger, in things they propose & when under their own command. Such are their habits in the fishery.^{160.}

Although the merchants and shippers were at the top of the social scale during the years of the early federal government, manufacturers were slowly gaining momentum through the first two decades of the nineteenth century. Hamilton, of course, had come out strongly for them in his "Report on Manufacturers" in 1791. But the fledgling factories had to surmount the tremendous obstacles of low-priced imports, an expensive labor market, and a minimum of mobile capital.^{161.} In 1813, Americans were still relying on Britain and home industry for cloths.

British cloths of 5 D. 20/y. are now sold at 14& 15 D. notwithstanding all our Manufacturers, partly from prejudice & partly from the confidence which they have enjoyed long & the reluctance of many to experiment upon new things at great expense. I have never seen a loom in our part of the town till the present moment. It has produced from the labour of private families good cloathing of all sorts, sheeting, & blanketing, & the cloathing which has been done at home by the knitting needle is worthy of the best directed industry.^{162.}

The exorbitant prices of English goods during the War of 1812 caused American manufacturers to "spring up abundantly". This was a cheering sign to the practical pastor, for he felt that "a long war will give them root & good come out of this necessary evil."^{163.} The British, unfortunately, were also aware of this, and as soon as the war was over they extended liberal credit, reduced prices radically, and followed a deliberate plan of dumping English goods on American markets for the sole purpose of uprooting these new manufacturers. This policy led to the tariff of 1816 which was little more than a token of protectionism, and Bentley was not to live to see the first distinctly protective measure forced through Congress as the tariff of

160. IV, 409.

161. Krout and Fox, op. cit., p. 67.

162. IV, 218.

163. IV, 220.

[The text in this section is extremely faint and illegible. It appears to be a multi-paragraph document, possibly a letter or a report, but the content cannot be discerned.]

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1824.

By 1816, New England was slipping behind New York as regards commercial importance, for in that year a Diary entry reads:

The great activity of Commerce at New York has opened an intercourse that before the last war was hardly more free with Boston. A Voyage to New York was seldom known & almost always a detached thing. But now it is common to have it included in the voyage, to make it the port of sales & to have part of the respective firms resident in that flourishing & fast rising city.¹⁶⁴

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With the development of manufacturing and internal commerce, came a greater interest in transportation. The need for roads was serious, and the method of supplying that need has caused this period to be termed "The Turnpike Era."¹⁶⁵ The turnpikes were built under the combined motivation of public good and private gain, and the first charter granted to a turnpike company was in 1792. In 1803, Bentley passed over the new turnpike road from Lynn to Salem, finding only a few places that were not safe. "Posterity," he wrote, "will not imagine the roughness of this spot in its original state, after such excellent roads are made through it." A year later he was even more impressed:

Banks & Turnpikes have greatly aided the prosperity of the Commerce & agriculture of our Country. It is impossible to visit at the smallest distance & not see the effect upon our roads, of the Turnpiking systems.¹⁶⁶

The roads demanded bridges, and one of the earliest was the wooden one which replaced the ferry between Boston and Charlestown. The diarist describes it carefully, and the Charlestown Gazette placed its total length at 1503 feet. The ceremonies at its opening in 1786 included military organizations, a band, the governor, the state legisla-

164. IV, 382.

165. Krout and Fox, op. cit., p. 74.

166. III, 71.

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ture, the clergy, and merchants, which implies the importance of the occasion in the eyes of the entire State. A similar stir was caused by the opening of the Essex bridge in 1788. The nature of the construction of the turnpike bridges may be determined by this description of one on the Salem turnpike;

The fascines were laid upon the marsh & the soil heaped upon them till near the intended surface, then slabs of pine covered the softer earth, & the gravel was laid upon the slabs, & the sides turfed at a convenient angle.^{167.}

One natural effect of these improvements was that travel became a much more common thing. By 1814, the pastor wrote:

Several parishioners about to take the tour of the United States. Travel was formerly very rare & a man who had been by land through our States or any one of them was consulted as an Oracle. But now it is rare to find a man who has not been at the springs or some place of resort, & many have passed the whole length of our Atlantic coast. The difference since I first came to Salem is as great as could be imagined in a commercial people. A journey to Boston was more talked of & prepared for thirty years ago, than one now to New York & Philadelphia. We were referred to men who were in the southern trade for the knowledge of these cities. We now find persons who have visited them in every street.^{168.}

Another change wrought by the good roads was the transfer of freight shipments from the sea routes to land routes. In 1816, Bentley observed that at many sales of goods from captured vessels, transportation of the dry goods by wagon was preferred to the passage coast-wise. The large covered wagons began to appear in New England for the first time. "This," he writes, "was a thing unknown unless in the wars, till we had a turnpike."^{169.} Excellent stage lines were organized and except for ruinous competition at times did very well, soon promising passengers elegant carriages and no shifting of baggage.

Another great innovation in transportation must be considered, and

167. III, 31.

168. IV, 257.

169. IV, 334.

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2. The second part outlines the various methods and tools used to collect and analyze data. This includes both traditional manual methods and modern digital technologies, highlighting the benefits of automation and data-driven insights.

3. The third section focuses on the challenges associated with data management, such as data security, privacy concerns, and the need for robust backup and recovery strategies. It provides practical advice on how to address these issues effectively.

4. The fourth part discusses the role of data in decision-making and strategic planning. It explains how data analysis can help identify trends, opportunities, and risks, enabling leaders to make informed choices that drive the organization's success.

5. The final section concludes by summarizing the key points and emphasizing the ongoing nature of data management. It encourages a culture of continuous learning and improvement, where data is used to refine processes and enhance overall performance.

that is, of course, the steamboat. Mention of this invention is first made in the Diary in 1816, when there was talk of one attempting an Atlantic crossing. Rumor soon sprang up of a line between Salem and Boston and Boston and Portland, and these reports had materialized by August of 1816.

We now learn that a Massachusetts Steamboat Company actually exists. The members are from all parts of the State. The navigation from Boston to Portland is provided & such subordinate coastwise establishments will be made as experience shall hereafter determine to be profitable.¹⁷⁰

Not until the next year did one of these vessels actually arrive at Salem. The disasters which often attended the early steamboats, combined with the novelty, drew great curious crowds, so that the wharf had to be fenced off for protection. Since the steamboats had ruined three companies already, there was much speculation as to its profitableness. Interested men were discouraged by the enormous expense, great expenditures of fuel, and of the high wages demanded by the engineer. On July 3, 1817, Bentley recorded:

The Steamboat returned. Passage 3 hours to Boston, distance bet. 20 & 21 miles. Another steamboat has burst the boiler between Newport & New London. It is said the Fulton boats have not been injured but the persons busy to avoid the patent. Ours has been under frequent repairs, but rather less swift in its movements than was expected. It was said would not return to Salem from the strength of prejudice against it. Yet this day returned & notice has been given of the intended passage of next morning by the bell man.¹⁷¹

The pastor, though nearly at his sixtieth year, was still a friend of science and progress, and accordingly was found among the steamboat passengers. "The Boat," he found, "answered every expectation & when an accommodation is given for landing at every tide, will find this cruise a safe and pleasant one." A few months later, in what

170. IV, 405.

171. IV, 462.

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5. The fifth part of the document discusses the importance of data governance and the role of leadership in establishing a strong data culture. It emphasizes that data should be used to drive innovation and improve organizational performance.

6. The sixth part of the document provides a detailed overview of the data collection process, from identifying data sources to implementing data collection protocols. It includes a checklist of key steps to ensure a smooth and successful data collection process.

7. The seventh part of the document discusses the importance of data analysis and the various techniques used to extract insights from large datasets. It highlights the need for skilled data analysts and the use of advanced analytical tools.

8. The eighth part of the document provides a summary of the key findings and recommendations from the document. It emphasizes the need for ongoing monitoring and evaluation of data management practices to ensure they remain effective and relevant over time.

9. The final part of the document includes a list of references and a glossary of key terms. This section is intended to provide additional resources for readers who wish to explore the topics discussed in the document in more detail.

was undoubtedly a dramatic triumph, the steamboat demonstrated a further usefulness:

The Frigate Congress going from Norfolk this month was becalmed. One of the steamboats took the Frigate in tow & succeeded with ease & considerable & unexpected celerity & left her at Anchor in the road off Sewell's point. This will be a lesson of real use & will lead us to diversify the experiments till we get possession of all the advantages.^{172.}

Despite such facts, Bentley noted in the same entry that the steamboat at Salem had proved an unsuccessful experiment, and had sailed southward. He gives a bit later what was probably the reason for its lack of success:

The certainty of reaching Boston in two hours at two thirds of the distance by water, gives every advantage to the Stage. We have 21 miles to the Town & then all the inconveniences of entering & leaving the boat when 13 miles may carry us to the bridge from the entrance of the Turnpike & we can be taken up & put down at the places we may chuse.^{173.}

The steamboat^{era}, however, was not to be realized in Atlantic coastal passage, but rather in the great water arteries of the West.

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One of the social problems which shows up in the Diary from time to time is that of the Negro. Although the Massachusetts Constitution of 1780 had stopped slavery in that state by nobly declaring that all men are born free and equal, less noble individuals continued to find the slave trade a profitable one. When, in 1788, a vessel left Salem, presumably intended for that disgusting trade, Bentley wrote feelingly:

The owner confesses he had no reluctance in selling any part of the human race. The event in its probable consequences gives great pain to thinking men, and in consideration of the owner's easy circumstances, is supposed to betray signs of the greatest moral depravity. It is daring presumption to dictate to divine wisdom, but when

172. IV, 491.

173. IV, 547.



God's judgements are abroad in the earth, sinners will tremble. The positive law of the Commonwealth is against the Slave Trade, which it is hoped, will be seriously noticed.^{174.}

Be it said to the credit of the citizens of Massachusetts that public indignation continued to rise against violation of this law. In 1792, the diarist recorded a definite act of enforcement. When it was learned that a slaver had entered the port of Salem, law officials went to arrest the captain. Finding him at home they burst the door. The violator jumped from the window, but was apprehended by a guard below. He was conducted to "close prison, his property attached, & that of Capt. J. Waters for this infamous trafick."^{175.}

Although free, the Negro in Massachusetts was by no means treated as an equal. From that time until this, the Negro's place in society can be shown by his effect upon real estate. When an attempt was made to move a Negro hut into a respectable section of Salem, even Bentley was forced to admit that such buildings proved "invariably an injury to the neighborhood, depreciating property, dispersing all the Tenants, & subjecting the persons near to every interruption."^{176.} On one of his morning walks in 1816, the pastor observed approximately a hundred huts and houses for blacks in the vicinity of a factory. An "African School" was kept in this quarter, and "it is properly our black town, but too many marks of poverty in such a town not to indicate more the poverty of education, than of means."^{177.} Domestic Negroes were not numerous in New England" because they were useful only as they were bred in families or brought immediately to them."

Bentley lived to see the beginnings of the national controversy which began in 1818 when the territorial legislature of Missouri petitioned admission to the Union as a slave state. The pastor had his

174. I, 104.

175. I, 384.

176. II, 34.

177. IV, 322

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters. This section also touches upon the legal implications of failing to maintain such records, which can lead to severe consequences for individuals and organizations alike.

2. The second part of the document delves into the specific requirements for record-keeping, including the types of documents that must be retained and the duration for which they should be kept. It provides a detailed overview of the various categories of records, such as financial statements, contracts, and correspondence, and outlines the best practices for organizing and storing these documents to ensure they are easily accessible and secure.

3. The third part of the document addresses the challenges associated with record-keeping, particularly in the context of digital data. It discusses the risks of data loss, corruption, and unauthorized access, and offers strategies to mitigate these risks. This includes the use of secure storage solutions, regular backups, and access control measures to protect sensitive information.

4. The fourth part of the document provides a comprehensive guide to the legal and regulatory requirements governing record-keeping. It covers the various laws and regulations that apply to different industries and sectors, and explains how these requirements can be integrated into an organization's overall compliance framework. This section is particularly useful for organizations that operate in highly regulated environments.

5. The fifth part of the document offers practical advice and tips for implementing an effective record-keeping system. It discusses the importance of training staff on record-keeping procedures, the role of technology in streamlining the process, and the need for regular audits to ensure the system is working as intended. This section provides a clear roadmap for organizations looking to improve their record-keeping practices.

6. The sixth part of the document concludes with a summary of the key points discussed throughout the document. It reiterates the importance of record-keeping as a fundamental aspect of good governance and operational efficiency. It also provides a final call to action, encouraging organizations to take the necessary steps to ensure they are fully compliant with all applicable laws and regulations.

usual suspicions concerning the real motives of the anti-slavery zealots. In 1819, he recorded:

Town meeting upon the Missouri Slavery. The question would be more interesting if it could be believed from the persons busy in it that they did intend only the humanity professed in it. But they are the same men who have jealousy of the slave states as receiving public honours & enjoying a more refined & improved state of society.^{178.}

Bentley quotes in this same entry the very prophetic words of the Richmond Enquirer which read: "We are afraid it will lead to discord between the free & slave holding states."

* * *

Elements in any society are the inevitableness of crime and the necessity of punishment. New England society was no exception, and mention of misdemeanors great and small found their way into the Diary. Probably the most interesting and fully treated case was this one which began on August 4, 1806:

This day a most melancholy event happened in Boston. Mr. B [enjamin] Austin, who is at the head of the Republicans, & who has openly opposed the influence of the Lawyers in this Commonwealth, had a dispute with a young Lawyer Selfridge on the subject of the settlement for the dinner on 4 July. In consequence the young lawyer published in the gazette of this day that said Austin was unworthy of all credit & requested all printers to reprint the notification. Upon a meeting between this Lawyer & the Son of said Austin, who was to graduate at Cambridge this month, said Lawyer took a pistol from his pocket & killed the son upon the spot in Court street in open day....The public mind is much exasperated but no expectation of the punishment of the offender exists. Thus Law & justice remain, &c.^{179.}

The murderer asked the public not to prejudge his crime, while his party went to work for him. Selfridge was not indicted until December, and then only for manslaughter. He was at large to fix his own time for his trial. Bentley comments bitterly that "a negro for murdering a child finds no difficulty in his way to the gallows." The legal out-

178. IV, 654.

179. III, 242.

come was that the act was neither murder nor manslaughter, and young Selfridge was put at full liberty.¹⁸⁰ The political stench of this case enraged the people of Boston, and both the murderer and Chief Justice Parsons of the Supreme Court were hung in effigie. None of this public fury altered the verdict, however, for Selfridge was free enough upon meeting the murdered youth's father two years later to give him a blow that laid him in the gutter. Bentley's stoic comment on the whole affair: "So we go."

Of equal interest was the Concord jail which the pastor visited in 1790, the year after it was built. There were rooms for "Robbers without liberty of the yard, & less notorious offenders." The prison was constructed mostly of stone and still contained a dungeon. In one of the rooms he found three Creoles with a distracted brother, who had all been convicted of stealing, and had been whipped publicly.¹⁸¹

Public conviction was still common, and Bentley gives a wonderfully vivid account of the public whipping given to two men and a woman:

The prisoners were audacious beyond example. Upon mounting the Gallows on which they were to sit, through intoxication one of them fell off, & was carried away senseless. After insulting the Spectators, & the most profane words & indecent behavior, the woman & man were whipped, but the ladder was filled with spectators, & the Sheriff had not room to move his arm. The whipping produced a few tears from the Culprits, or rather the Cold. The whole was a scene of unseasonable mirth in which fools below, & fools above made a mock at sin.¹⁸²

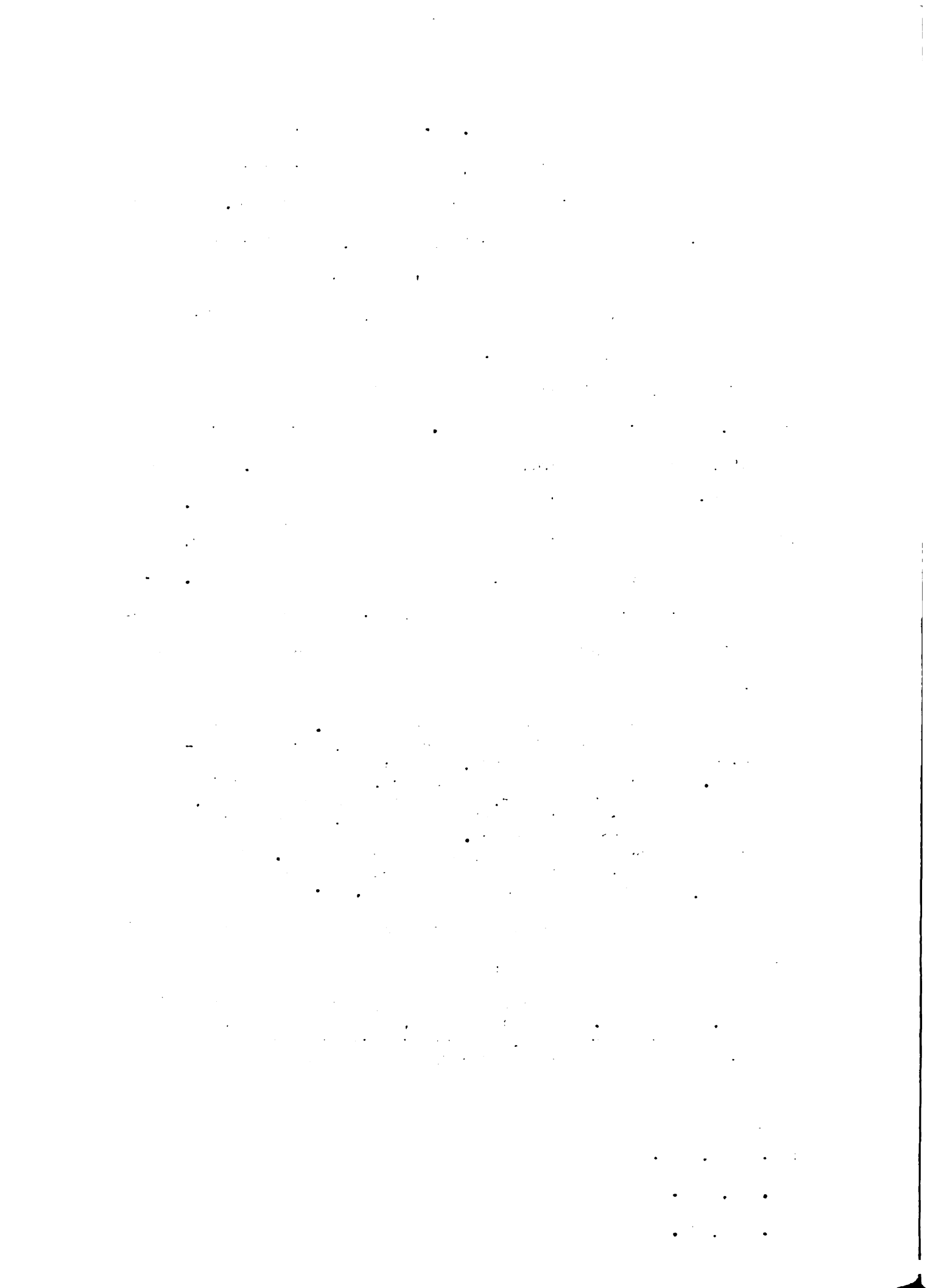
An incident of public punishment which has become more famous is this one which occurred in 1808:

This evening we had a strange sight of Taring & Feathering. One (Capt. Benjamin) I-reson, a native of Lynn, sailing from Marblehead, upon his return from the banks from a fishing voyage not far from Cape Cod espied a

180. III, 269.

181. I, 170.

182. II, 75.



Vessel on her beam ends. His men were ready to go to succour the crew who were on the side of the Vessel. He forbid them & came away & left them. Many circumstances of inhumanity are told, but so far is certainly known. The men upon their return reported his conduct & entered on board different vessels & have gone in search of the sufferers. The enraged people of Marblehead, impatient under the injury done to their town which is distinguished by its generous aid of distress, seized the man covered him with tar & feathers & brought into southfields but were forbidden to bring him into the town of Salem.^{183.}

This is, of course, the incident which was the source of John Greenleaf Whittier's famous poem, "Skipper Ireson's Ride". Unfortunately, the whole affair was a miscarriage of justice, for it was Capt. Ireson's men who refused to give aid, and who had falsely accused the Captain in order to escape blame themselves.

Perhaps the most striking thing about what Bentley had to say concerning crime in his day was his very modern notion of the importance of environment in the criminal act. These ideas are completely in harmony with the gradual forsaking of the doctrine of depravity. The source of evil was no longer sought within man, but rather in his external surroundings and circumstances. The pastor's attitude seems clear enough as he recounts somewhat the case history of one of his church singers. A person of admirable deportment, he yet was caught in the act of breaking into a shop from which he had formerly taken several articles. In explaining this character default, Bentley sounds remarkably like the twentieth century social worker:

He was left an orphan in the charge of a pious G. Mother, & maiden aunt, but had been unfortunate in being an apprentice to an indolent master. In very early life he had contracted a fondness which ended in the courtship of a young woman, whose domestic subjection was not without great liberties, as to diversions, visits, & self disposal, without any imputation of the low vices. This attachment between parties, once in better circumstances, & to compensate for the want of a present prospect, urged the young man to make presents beyond his abilities, & produced the criminal act, which exposed him to the Laws of his Country.^{184.}

183. III, 393.

184. I, 133.

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text outlines various methods for organizing and storing data, including digital databases and physical filing systems.

The second section focuses on the role of technology in modern record management. It highlights how cloud storage and digital archiving solutions have revolutionized the way organizations handle large volumes of information. The text also addresses security concerns, such as data breaches and unauthorized access, and provides recommendations for implementing robust cybersecurity measures.

The third part of the document explores the legal and regulatory requirements surrounding record retention. It discusses the varying mandates imposed by different jurisdictions and industries, as well as the consequences of non-compliance. The text offers practical advice on how to develop a record retention policy that aligns with applicable laws and best practices.

The final section discusses the importance of regular audits and reviews of record-keeping systems. It explains how periodic assessments can help identify weaknesses, ensure data integrity, and optimize storage efficiency. The text concludes by emphasizing the long-term value of well-maintained records for decision-making and organizational success.

In reporting the third case of family murder in one season, the pastor said: "These uncommon atrocities so often repeated & in such detached situations must arise from combined natural & moral causes to be found in the health, opinions, & fears of life, in private condition."¹⁸⁵ In these explanations, there is a marked absence of anything resembling providences, remarkable, or otherwise. These people are not possessed by demons and devils, but by unfavorable environment and psychological maladjustment.

Salem seems to have been quite conscious of the need for charity, possibly because the sea deprived so many wives of husbands and children of fathers. In 1790, Bentley found upon examination, that there were above seventy widows within the former limits of the East Parish. But they were by no means the only objects of charity, for the pastor found on one occasion, that in his absence, "the selectmen & Overseers have in this cold season made a full examination of Grogshops, Negrohouses, & poor & suspicious houses, & that all vagrants, as well as unsupplied poor they immediately sent to the Charity House."¹⁸⁶ A year later the town of Salem voted to enlarge the Charity House, and exert themselves to prevent all street begging. Something of the nature of this house can be pieced together from various short mentions of it. Those who were able were given work to do, and the facilities in 1817 included "School rooms, the Shoemaker's apartments, the Hospital, the dining rooms, cook rooms", and small gardens.

The pastor had some definite personal ideas on charity and responsibility. His sentiments in this entry might be construed to imply that the poor are the problem of the government and that some sort of social security is a necessity:

185. III, 247.

186. I, 217.

The State's poor must not belong to any part of the State, & each Town, at least Seaport, must be cautious of poor from near Towns, to avoid a burden that would unavoidably fall upon them. A Society for relief of indigent residents ought to be formed.^{187.}

Bentley felt that Salem had struck the delicate balance between a complete lack of sympathy for the needy, and making charity a pleasant haven for the non-diligent members of society:

In Salem, Charity has less of a system & yet it is in greater actions. Our poor know not upon whom they depend. The proportion of associated charities is small. It scarcely exceeds one thousand Dollars. The poor depend on the sympathies & it is as much labour to beg as to work. We have few beggars & yet few who do not supply some wants & few who have all their wants supplied from others. Our Charity house relieves only the humblest class, most often the most vicious. And this charity which obliges economy, temperance, some severity & many self denials does tend to corrupt mankind than any other kind of Charity. So it seems to me.^{188.}

One element of early American society which always seemed apparent to Europeans traveling in this country was the decorum of the sexes. While taking tea at one of his friends, the pastor was informed that "the circles in which the young ladies drank tea, were not friendly to the suitable decorum required of the sex, from the want of a guard upon their youthful spirits, & that a wantonness had ensued, which was discovered itself in the street by such language as curse you, &c.^{189.} The singing school which Bentley conducted was accused of corrupting morals, as the youth were taking "uncommon liberties" in the streets in the evening, and the school contributed to the evil by causing them to be on the streets at night. That the young ladies were not satisfied with being decorous, is indicated by this modern sounding trouble:

The Sportive females known as the Social group & the Musketo Fleet, terms applied by the gay youth of the other sex, have been in form arraigned at the bar of the public in the Centinel.

187. II, 81.

188. IV, 371.

189. I, 118.

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting. The second part details the various methods used to collect and analyze data, including surveys, interviews, and focus groups. The third part presents the findings of the study, highlighting key trends and insights. The final section concludes with recommendations for future research and practical applications of the findings.

The study was conducted over a period of six months, during which time a large amount of data was collected and analyzed. The results of the study are presented in the following sections.

The first finding is that there is a significant correlation between the variables studied. This suggests that the factors being examined are closely related and may influence each other. The second finding is that the data shows a clear trend over time, indicating a consistent pattern in the behavior being studied.

The third finding is that there are notable differences between the groups being compared. These differences may be due to various factors, including demographic characteristics and environmental influences. The fourth finding is that the results of the study have important implications for practice and policy.

In conclusion, the study has provided valuable insights into the phenomena being investigated. The findings suggest that further research is needed to explore the underlying mechanisms and to develop effective interventions. The results also provide a foundation for future studies in this area.

The following table summarizes the key findings of the study:

Category	Findings
Correlation	Significant positive correlation between variables X and Y.
Trends	Consistent upward trend in the data over the six-month period.
Group Differences	Statistically significant differences between Group A and Group B.
Implications	Results suggest the need for targeted interventions and further research.

The study was supported by the following organizations and individuals:

- Organization A
- Organization B
- Organization C
- Individual D
- Individual E

The authors would like to express their gratitude to the participants who made this study possible. Their contributions and insights were invaluable to the research process.

The following references were consulted during the course of the study:

- Author A (2010). Title of Reference 1.
- Author B (2012). Title of Reference 2.
- Author C (2015). Title of Reference 3.
- Author D (2018). Title of Reference 4.
- Author E (2020). Title of Reference 5.

The study was conducted in accordance with the ethical guidelines of the relevant institutions. All participants provided informed consent and their privacy was protected throughout the research process.

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Divorce was not unknown, and Bentley follows quite carefully what must have been the sensational case of "West & West". The wife was the eldest daughter of E. H. Derby, a powerful merchant, and she had evidently married below her social class against the wishes of her parents. Bentley says, "Never could Johnson's words better be applied, when a man marries a fortune it is not all he marries." The sensational aspect was provided by Mrs. West who "displayed in open court, to prove the incontinency of Capt. West, all the sweepings of the Brothels of Boston, & all the vile wretches of Salem, Marblehead, Cape Ann, &c. &c."190. The powerful Derby family got the divorce granted, but West's comparatively honorable conduct won him the public favor. To Bentley, the divorce was of interest because "it assembled all the companies of whores & rogues which had established themselves in all the great towns of Massachusetts."191.

"Public manners," wrote Bentley, "may be very nicely ascertained by public entertainment." Considering the fact that the society of Bentley's period was emerging from a rather somber puritan heritage, it is interesting to note the variety of amusements which were a part of it. The diarist summarizes the childrens' games and their seasons in this way:

The Snow & ice determine the use of Skates & Sleds. The contractions in the postures of playing at marbles renders this uncomfortable in the hot & dusty seasons. The Top has no convenience in very dry weather. The exercise of the Shuttlecock comes on, while the bathing time lasts. The Bat & Ball as the weather begins to cool, & the Kite in the fine weather of our autumn afternoons before sundown, & while time enough remains after school exercises. Bathing is as little used as in any part of the world perhaps. The children after May are tolerated by their parents by the old rule of once a day.192.

It is not strange that Rev. Bentley was loved by the children of his congregation, for in his wisdom he wrote, "I confess still a plea-

190. III, 260.
 191. III, 262.
 192. I, 254.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also highlights the role of internal controls in preventing fraud and errors.

2. The second part of the document focuses on the implementation of robust risk management strategies. It outlines various risk assessment techniques and provides guidance on how to identify, measure, and mitigate potential risks. The text stresses the need for a proactive approach to risk management to protect the organization's assets and reputation.

3. The third part of the document addresses the importance of effective communication and reporting. It discusses the need for clear and concise communication channels and the role of regular reporting in keeping stakeholders informed. This section also touches upon the importance of maintaining accurate financial statements and providing timely updates to management and investors.

4. The fourth part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also highlights the role of internal controls in preventing fraud and errors.

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sure in seeing the busy pleasures of children, & cannot think there is so great difference in the great world & little one as I have been taught to imagine." When a dancing master came to teach in Salem, the pastor wrote that it was to be wished that this "valued accomplishment" be made a part in every education. This was hardly a typical attitude as yet, for only the year before a dance had been the occasion for some "low satyre spread in writing through the Town."

From time to time, traveling performers passed through Salem, Irish wire dancers, a balloon driver, and one day a magician:

We have the tickets of Day Francis for his exhibit of sleight of hand. His address is in the true stile of the Imposture which he boasts beyond detection....He affirms he has given great satisfaction to thousands & has such novelties as have never been attempted on the face of the earth, & gave an opportunity which may not occur again for centuries to come.¹⁹³

Another performer who caused even greater curiosity was a traveling elephant. Bentley, always interested in novel things, went to the market place to see him. The crowd of spectators was so great, he could only gain a general and superficial view of the beast. Even so, he managed to make some typically careful observations. "He was six feet four inches high," he wrote. "Of large Volume, his skin black, as tho' lately oiled. A short hair was on every part, but not sufficient for a covering. His tail hung one third of his height, but without any long hairs at the end of it."¹⁹⁴ The description continues, showing not only the live interest of the pastor, but also implying the interest aroused by the first elephant to be seen in America.

A ventriloquist enjoyed less success, perhaps because of the characteristic thrift and soberness of the Yankees:

On his first night Tickets at a dollar was forbidding, & there was a select & small company. Tickets fell to 1-2

193. IV, 402.

194. II, 235.

The first step in the process of creating a new product is to identify a market need. This is often done through market research, which involves gathering information about the target market and its needs. Once a market need has been identified, the next step is to develop a concept for a product that addresses that need. This is often done through brainstorming and prototyping.

Once a concept has been developed, the next step is to create a business plan. This is a document that outlines the details of the business, including the market, the product, the marketing strategy, and the financial projections. The business plan is used to attract investors and to guide the company's operations.

The next step in the process is to develop a prototype. This is a physical model of the product that is used to test the concept and to gather feedback from potential customers. Prototyping is an important step because it allows the company to identify and address any issues with the product before it is mass-produced.

Once a prototype has been developed, the next step is to conduct market testing. This involves selling the product to a small group of potential customers and gathering their feedback. Market testing is used to determine if there is a market for the product and to identify any areas for improvement.

The final step in the process is to mass-produce the product. This involves setting up a manufacturing process and producing a large quantity of the product. Mass production is a complex process that requires a significant investment of time and money.

In conclusion, the process of creating a new product is a multi-step process that involves identifying a market need, developing a concept, creating a business plan, developing a prototype, conducting market testing, and mass-producing the product. Each step is an important part of the process and contributes to the success of the new product.

on the next night & there was a great concourse. The next night not so many & greatly satiated. Last night great additions were promised to the amusements, but the whole has fallen from high applause to a general indifference which does not promise common success.^{195.}

A pastime which was looked upon with condemnation was billiards. Within a year after billiard tables had been introduced into the public houses, Bentley describes the consequences as having been "serious" to several families and young persons. The gentlemen of Salem were determined to prevent the young men from using the three tables located there. Fear of their licenses stopped some of the public houses, but "W.K.," says Bentley, "is too unprincipled to be restrained without some heavy threatenings."^{196.}

As is inevitable with a society which establishes rigorous rules of ethical and moral conduct, inconsistencies appeared. The most glaring one which the Diary reveals is the use of lotteries by towns and institutions for raising money, as pure a form of gambling as exists. Be it said to Bentley's credit, his is not the tone of approval when considering the subject. In 1790:

The attention to Lotteries is so great that a Gazette extraordinary was printed this day in this town to announce the fortunate members in the first Class of Marblehead Lottery. The effects are already visible. The poor are spending their time & interest to purchase Tickets, & already the number of Lotteries are sufficient with their schemes to fill a Gazette.^{197.}

Five lotteries appeared at this time, all to be drawn within a month; four classes at Marblehead, one at Charlestown, one at Lancaster, one at Williamston, and a State lottery.

The professed object at Charlestown is to repair the Streets of a town, which was destroyed by the War. At Williamston to provide a free School. At Lancaster to repair Bridges swept away in a late freshet. At Marblehead to secure their Causeway leading to the Neck, & save the Harbour, & of the State to pay the State Debts.^{198.}

195. II, 409.

196. II, 78.

197. I, 157.

198. Ibid.

The first part of the document discusses the importance of maintaining accurate records and the role of the auditor in ensuring the integrity of the financial statements. It highlights the need for transparency and accountability in all financial transactions.

The second part of the document details the specific procedures and methods used to verify the accuracy of the financial data. This includes a thorough review of the accounting records, bank statements, and other relevant documents.

The third part of the document provides a summary of the findings and conclusions reached during the audit. It notes that all financial statements were found to be in accordance with the applicable accounting standards and regulations.

The fourth part of the document discusses the implications of the audit results and offers recommendations for improving financial controls and internal processes. It emphasizes the importance of ongoing monitoring and reporting.

The fifth part of the document concludes with a statement of the auditor's independence and objectivity, affirming that the audit was conducted without any bias or influence from the management of the entity.

A year later, what was called the "Semi-annual State Lottery", was drawn. It was the biggest thus far, 25,000 tickets at five dollars each, and a highest prize of \$10,000. By 1794, Harvard College had embraced this practice, for it was granted a lottery "for the erecting of another Hall for the accomodation of the students."¹⁹⁹. It occurred to some people that lotteries might also have an undesirable influence on youth as well as dancing and billiards, but these were evidently a minority group.

A further insight into the social calendar of Salem in 1798, is obtained from this entry:

Salem Gazette never had so many advertisements of the same kind as at this day. The Theatre for this Evening at Washington Hall. Ibrahim Adam Ben Ali, a Quack Doctor, cures all....Mr. & Mrs. Rosier's Concert on 1 June. M^{rs} Solomon, an Actress, to teach Tambouring. Besides these we have Hotels, French dancing Masters, French Grammar Master exclusively of Am. Dancing Master, & many private Schools. The Pig of Knowledge has left the Town. The Dog went before him.²⁰⁰.

Almost as if he sensed his time was growing short, Rev. Bentley wrote a summary of the state of Salem society the day before he died. He wrote of prices, foreign commerce, and domestic economy, and of expensive dinners in which the object was not hospitality, but emulation:

As to our morals they are not yet essentially changed. We have more intemperence but it is less beastly. We have few thefts, frauds from our own citizens. We have had some shameful transgressions as at Essex Bank but they were from persons high in reputation in Church & State, induced by the parade of life, & having confidence for years in which they were forming habits of transgression. Our Church Estate the same. Moderation in the old Churches & Zeal in the new. Supplied from very different Colleges & with different habits. Some observe their Sundays, others are as frequent at public devotions as in Catholic & foreign countries, & the opinions have very little power compared with the ceremonies.²⁰¹.

199. II, 83.

200. II, 269.

201. IV, 636.

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Such then, was the society that William Bentley had known so well. Of course, the picture is not a complete one. Much could be added, and it still would not be so, because a society is a mass of human beings, for each of whom we have no complete picture. Yet it must be admitted the Diary of this one man has preserved much of the kind of world in which he and his neighbors lived.

Chapter VI

Bentley, Literary Historian

Considered as a literary period, the years between 1784 and 1819 were remarkably unfruitful. Bentley seems to have lived during the time just before Americans seriously applied themselves to the task of creating a national literature. If the great men of the colonial period were primarily interested in the serious business of theology, the learned men who founded the American government were most concerned with the serious business of political philosophy. Thus it came about that the most significant piece of writing in America in Bentley's day was The Federalist. Meanwhile in England and Europe, romanticism had begun to flower. America, busy with her own pressing practical problems, with a geographical location ideally suited for cultural lag, for the most part kept the classical tradition which her first settlers brought with them, and rarely did a gleam of the new romanticism shine through the slowly cracking tradition of Greek and Latin. This was, then, a formative period. The seeds of political independence were wonderfully diverse, and one of them, tended by English influence and native ability, was to blossom into literary nationalism.

In dealing with the literary history of any nation, a consideration of the educational practices may be regarded as an important starting point. One of the foundations of American democracy was the faith in an enlightened citizenry, and Bentley wrote to a schoolmaster in 1786, that "tho' I prefer a private to a public School & would urge all who can afford the expense, that I feel myself obligated to declare that I am zealous to establish the liberal institution of a Free School upon the best foundation in my Society, & do really consider this institution as the most noble, which my sphere of

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and compliance with regulatory requirements. The text notes that incomplete or inconsistent records can lead to significant legal and financial consequences for the organization.

2. The second section addresses the challenges associated with data management in a rapidly evolving digital landscape. It highlights the need for robust security protocols to protect sensitive information from cyber threats and unauthorized access. Additionally, it discusses the importance of data integrity and the implementation of backup and recovery strategies to ensure business continuity in the event of a data loss or system outage.

3. The third part of the document focuses on the role of technology in streamlining operations and improving efficiency. It explores various digital tools and platforms that can be leveraged to automate repetitive tasks, enhance communication, and facilitate data analysis. The text suggests that organizations should invest in training and development to ensure that their workforce is equipped to effectively utilize these technologies.

4. The final section discusses the importance of fostering a culture of innovation and continuous improvement. It encourages organizations to embrace change and explore new ways of doing business to stay competitive in a dynamic market. The text also emphasizes the need for clear communication and collaboration across all levels of the organization to ensure that everyone is aligned with the organization's vision and goals.

action presents to my patronage."^{202.}

A year later, an opportunity to instruct a young man was accorded the pastor, and it is revealing to read his course of private instruction. Monday through Thursday was given over entirely to Latin grammar, prose, and poetry. Friday the boy was taught the "Arts & Sciences of the Antients", but on Saturday things were different. On that day was taken up the "History of English Language. Progress of Literature. The Grammar. Rhetoric & Belles Lettres."^{203.} The dominant position of the classic languages in this program, was by no means an exception. In 1793, Bentley attended a Dartmouth College commencement where the exercises followed this order:

Latin oration on the fine arts, with a salutary address. Then there was a syllogistic disputation on the use of Luxury, urged by population, agriculture, arts & political cultivation...The Forensic war upon the useful, whether determined by intuition, experience, & reason ...We then had a dialogue upon the benefit of conquests to mankind. We then had the trial of Louis XVI. which was a farce being destitute of all expression. A Greek dialogue concluded the morning service, & we adjourned to dinner.^{204.}

In 1810, the freshman studies at Cambridge still included weeks of Greek and Latin, some Hebrew, and English on but one afternoon a week. The grammar schools were little better, for after visiting one of them, the diarist snorted, "We paid no attention to the English Scholars." In spite of all the emphasis upon classical education, English scholars were persisting, and Bentley himself put his finger on the fate of the ancient languages when he said of the pupils at a grammar school: "Most were mere English readers. The habits of business are not favourable to Classic literature, but the circumstances may exist to increase the inattentions to such Institutions."^{205.}

202. I, 31.

203. I, 75.

204. II, 52.

205. III, 155.



Nevertheless, the educators gave way to the modern onslaught very slowly, and through most of Bentley's lifetime, the young graduates found their college preparation suited them best for theology, law, or politics. If a devotion to contemporary belles lettres had been developed by a student--perhaps by means of one of the literary clubs--he found it expedient for many reasons, to brush it aside until some leisure moments might allow him the indulgence of such luxury.

Another factor in America's gradual literary development was the scarcity of books. In a 1790 entry, Bentley wrote, "The reviewers of English remark that there is not one regular Book store north of New York, or South of Philadelphia & Baltimore.²⁰⁶ Indeed, most books in America bore an English imprint, and the few American publishers were usually their own printers, distributors, and retailers.²⁰⁷ One method of book distribution used was that of the literary fair of which Bentley noted in 1805:

The fairs increase the circulation of Books & if few works of reputation are inactive, the best works in English may be found in American Editions.²⁰⁸

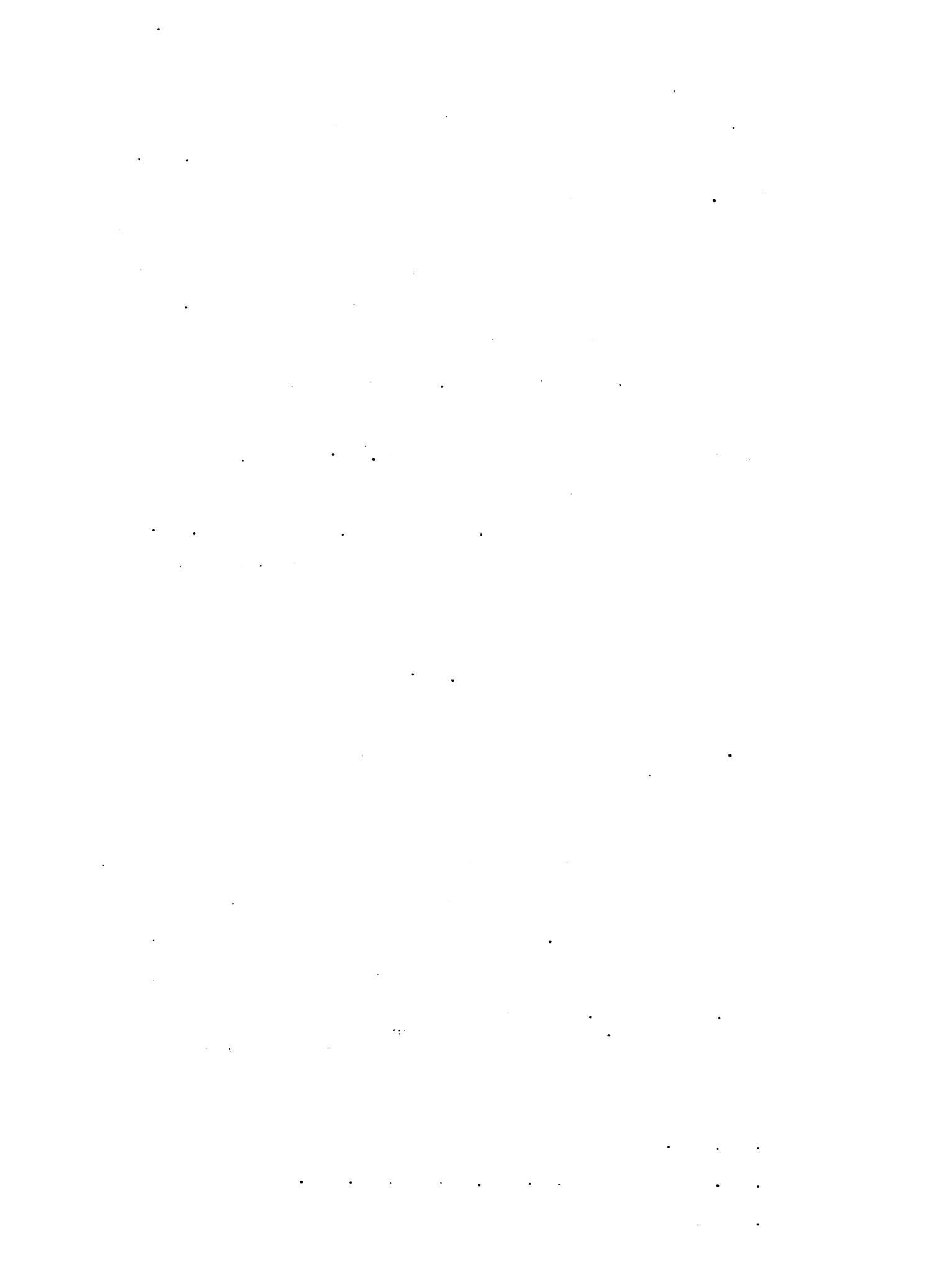
The circulation of books to the public was still in its early stages. Upon a visit to the Boston Library, the pastor remarked sadly of this public facility that "they can never look neat because the Books being read by persons of every description & in every manner must be soon sullied & injured & no covers can prevent this inconvenience." A step removed from the public library was the Athenæum, which was organized in Salem in 1810. The pastor was approached on the idea, and he suffered from his usual distrust of mercenary men:

Dr. Little & Mr. Bowditch with me on the Subject of a Library Company. It is proposed to unite the Social with the Philosophical Library & to give us for the Philoso-

206. I, 219.

207. J. A. Krout and D. R. Fox, op. cit., p. 359.

208. III, 166.



phical Library a consideration for our shares. I acquiesced but did not discover a wish to make the proprietors of the Philosophical Library ample compensation. There was too much of the Merchant to be seen in this Literary enterprise.²⁰⁹

Bentley's wary attitude toward public and group libraries probably reflects the fact that he was the possessor of a private library of nearly seven hundred volumes. He still lived in an age when the personal library was a matter for pride, and a Salem sea captain's might contain "Voltaire, Rousseau, Condilla, &c. & some also of the best English writers."

Developing much more rapidly than books and libraries in this period, were the newspapers and periodicals. These were the literary forms which were used by nearly all Americans, and so exerted a tremendous influence on the nation. Already in 1796, Rev. Bentley had noticed the abundance of Massachusetts journalistic activity:

The Mercury in Boston is to be printed daily, which will be the first daily paper in the State, or that ever was published in it. It is proposed to print two in a week in Salem. There are printed in this State, which come to our hands Semi-Weekly Gazettes from Boston, Centinel, Chronicle, Orrery, & Mercury, besides Edes' weekly paper. In the other parts of the State, there is one in this Town, two in Newbury P., one in Haverhill, three in Maine, two at Portland, & one at Hallowell. One at New Bedford. Inland papers, from Worcester, Leominster, two from Springfield, one from Stockbridge, Greenfield, Brookfield.²¹⁰

The party spirit which was aroused in connection with the Republican-Democratic victory of 1800, the new series of administration papers which arose with the moving of the capital from Philadelphia to Washington, the huge geographic addition of the Louisiana territory, all combined to make expansion a chief characteristic of the journalism of the early nineteenth century.²¹¹ With expansion came even greater influence, and thinking men realized the tremendous re-

209. III, 502.

210. II, 183.

211. Frank L. Mott, American Journalism (New York, 1941), p. 167.

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sponsibility which lay with the American press as the great mold of public opinion. Bentley noted in 1800:

The publishing of another Gazette in Salem is a subject of regret to many persons who, confined to system of politics, consider the public safety allied to their own opinions. The evils of invectives are more serious when the printers become competition & vex the town with their own follies & the follies of their friends. The whole business depends as it concerns the public upon the men who are to conduct the Gazettes, whether they have a reputation to give the public as security for their own good behavior or are unprincipled men.²¹².

Again in 1816:

The great number of newspapers put in circulation every incident which is raised in every local situations as its appropriate contribution to the public entertainment. So not a fire, an accident, a fear or a hope but it flies quickly throughout the union. The public mind is already unaccustomed to weigh these things & perhaps undervalue them.²¹³.

This period in what Frank W. Mott calls "The Dark Ages of Partisan Journalism" exceeded all previous ones in attacks on personal character. The Federalist press was extremely hard on Jefferson, but the Republicans were not silent. An example of the latter case was the indictment for libel of William Carlton, editor of the Republican Salem Register. The charge was made by the Federalists, who had not proved good losers, at the close of the bitter congressional campaign of 1802.²¹⁴. Bentley, who was Carlton's friend and often a co-laborer in publishing the Register, was involved, and indulged in a bit of invective himself against their common enemy, Timothy Pickering:

The printer of the Register in this town was obliged to appear in the Supreme Court to answer to a bill found against him by the Grand Jury for uttering & publishing falsehoods respecting that pest of Society, the Ex-Secretary, the enemy of Washington, the enemy of Adams, & the enemy of talents, & of all men, who would not submit to the tyranny of his own false ambition....Such is the villainy of that man who has pretended contempt of public orimations to which he would not reply, & who has returned to curse the neighbourhood, which has already been

212. II, 335.

213. IV, 310.

214. Frank L. Mott, Op. cit., p. 172.

The first part of the document discusses the importance of maintaining accurate records and the role of the committee in overseeing the process. It highlights the need for transparency and accountability in all financial transactions.

The second part of the document details the specific procedures for handling funds, including the collection of dues and the allocation of resources. It emphasizes the need for strict adherence to the established guidelines.

The third part of the document addresses the reporting requirements and the frequency of updates. It outlines the format and content of the reports to ensure consistency and clarity.

The fourth part of the document discusses the responsibilities of the committee members and the staff involved in the financial management process. It stresses the importance of collaboration and communication.

The fifth part of the document provides a summary of the key points and offers recommendations for future improvements. It encourages ongoing evaluation and adaptation to changing circumstances.

The sixth part of the document contains the concluding remarks and the signature of the committee chair. It expresses confidence in the team's ability to manage the organization's finances effectively.

The seventh part of the document includes the date and the location of the meeting. It serves as a formal record of the proceedings.

The eighth part of the document lists the attendees and their roles. It provides a clear record of who was present and what their contributions were.

The ninth part of the document contains the minutes of the meeting. It provides a detailed account of the discussions and decisions made during the session.

abused by his controversies, & contraventions.^{215.}

During the trial the pastor was held in contempt of court, and Carlton was subsequently given a term in jail.

The early magazines were noted for the extremely brief existence which most of them had. In 1789, Bentley entered:

The History of the periodical Publications called Magazines in Massachusetts from Thoma's Proposals to renew them in 1789. "The first publication of the kind was as early as about the year 1749.--That work, entitled the American Magazine, was continued three years. The next, that we recollect, made its appearance in the year 1758, entitled The New England Magazine. This was published only three months. In 1774 appeared the Royal American Magazine, which soon ceased."....After the Revolution appeared the "Boston Magazine," & soon after another, "The Gentleman & Lady's Town & Country Magazine." These soon failed. The present proposals are for the Massachusetts' Magazine.^{216.}

The situation had not improved by 1803, for in that year the diarist wrote critically:

Tho we have not one good Magazine in America yet many publications appear under that name. That in Boston called the Weekly, I find to be a Tea table business. The Quarterly is not of great fame. The missionary magazines appear feeble in the first numbers. New York Medical Repository, & Literary review are the best periodical publications I have seen.^{217.}

The periodicals had to await the rise of advertising, improvements in printing, reproductions of illustrations, and improved methods of distribution, before they could become the standard medium for contemporary literature.

Before turning to a consideration of the literary works which Bentley mentions in his Diary, it might be well to mention the few references which the pastor makes to the theatre of his day. In 1794 he wrote:

The Theatre opened for the first time is now the subject. The enlightened who have not determined upon its utter abolition have yet generally agreed that it is

215. II, 457.

216. I, 115.

217. III, 55.



too early introduced into our country. The success upon the first night (last Monday) was not equal to expectation, nor could it be. The brilliancy of the novel scene, the interested representations of men who have contended & yet are contending for the object with passion, & the expence with which it has been attended cannot silence a complaint that the Actors are not of the first abilities. The choice of pieces may be called good but the loudest applauses did not attend Tragedy.²¹⁸

A year later, the best judges were celebrating the excellence of a Boston presentation of Richard Cumberland's The Jew (1794). Still, the dramatists had to deal with many obstructions, not the least of which was the opposition of the clergy in Boston. Their feelings on the matter exhibited a childish aspect when the theatre in that city was destroyed by fire:

The Clergy made the loss of the Theatre in Boston a subject of congratulation. They forgot that it was the loss of property but no change in the manners of the people. Such were some of them. It was a subject of gratitude even in their devotions.²¹⁹

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Since Bentley lived through the last lean years of American literature, it is not surprising that the literary works mentioned in his Diary are for the most part English, although an immediate exception was the arrival in 1786, of his "Don Quixotte" from Spain. In that same year, the pastor received subscription papers from a publisher who was seeking to print "P. Sewall's Latin Translation of the first Night of Young's Night Thoughts."²²⁰ Bentley had no literary men in his Society on whom to depend for the encouragement of such a work, but he agreed to receive a dozen copies if the publication was made. That a printer should even consider publishing this work in Latin implies not only the popularity of this neo-puritan poem, but also the extensive knowledge of Latin current among the reading class.

218. II, 81.

219. II, 258.

220. I, 37.

There is something very ironic about Americans taking a poetic work, usually grouped with pre-romantic poetry, and desiring to print it in a classical language.

In 1787, the pastor lists books presented in his parish:

To Betsey Cook, Paradise Lost. 24to. To Nancy Stone,
Gay's Fables, 12mo....To Alice Orne, Sterne's Serm.
7 vol. 12mo....To Nancy Stone, Dryden's Fables. 12mo. 221.

At times, Rev. Bentley's taste in books got him into trouble. When he lent a friend a work, "Allen's oracles of reason", the friend gave it in turn to a Mr. Grafton, who reportedly had died a confirmed infidel. The book was found in Grafton's chamber at his death by his female relations, and conveyed by them to a Mr. Williams. At his shop it was "examined--reported to be mine from the initials W.B., viewed as an awful curiosity by hundreds, connected with a report that I encouraged infidelity in Grafton by my prayers with him in his dying hour, & upon the whole a terrible opposition to me fixed in the minds of the devout & ignorant multitude".²²² The liberal pastor got into similar trouble by lending a copy of Shaftesbury's Characteristicks to an acquaintance who allowed it to fall into the hands of a celebrated declaimer against everything. Such, wrote Bentley, is "the danger of Loan of Books, for whose sentiments, you wish not to be accountable."

Despite the suspicions which such incidents may have aroused about his literary judgment, the pastor of the East Society was consulted by his friends in their choice of books. The recommendations he made to Capt. Hodges are interesting, not only as showing the breadth of his reading, but also as revealing the high place of neo-classical poetry in this country. After some advice on religious publications Bentley continued:

221. I, 63.

222. I, 82.

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Busching. 6v. 4to, will be the best Geography for Europe. Bolingbroke on History may be read with profit. His tracts upon Study & Exile will not be impertinent in your voiage & absence. Bolingbroke's patriot King & Hume's Essays will furnish political reflections....Pope 4v. 12 mo. will afford you the best poetry of the English nation.^{223.}

Perhaps the best example in the Diary of Bentley's ability as a literary critic is his reaction to Matthew Gregory Lewis's Gothic novel, The Monk. It is not at all done in the spirit of dogmatic moral condemnation, but rather, in the literary terminology of conflict, character, action, unity, and plausibility. These comments reveal, perhaps more clearly than his theology, how far this New England clergyman was removed in 1799 from his puritan background:

Read the celebrated Novel by Lewis, called the Monk. There is intoxicating pleasure so far as Matilda carries him into wedlock. There is too much of the supernatural in the consequent scenes. Ambrosio's struggle between nature & education is well done. Character is better than the narrative. Action is better than the time. Unity is lost everywhere. We are never prepared for what happens. The Devil does all at last. The poetry most absurdly introduced is always of the inferior kind. This work may render virtue always suspected. But it is unnatural. Allowing only that one man cannot have all the propensities which are too inconsistent to live together. We may find men from nature and habit, neither thieves, liars, debauches, nor murderers.^{224.}

Bentley evidently read the first part of Thomas Paine's Age of Reason as soon as it was published, for in 1794 he notes that it will have strange effects upon mankind. Although this work was by his own testimony, uncommonly popular, it did not appeal to the pastor and he must have said as much from the pulpit:

Some insinuations against my opinions & public discourses concerning Paine's "Age of Reason." I still insisted that it was in my opinion, "a contemptible publication."^{225.}

223. I, 111.

224. II, 311.

225. II, 107.

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By 1803, Paine had become a controversial figure in New England, and Bentley records the sensation caused when the report was circulating that he intended to visit that region:

The name is enough. Every person has ideas of him. Some respect his genius & dread the man. Some reverence his political, while they hate his religious opinions. Some love the man, but not his private manners. Indeed he had done nothing which has not extremes in it. He never appears but we love & hate him. He is as great a paradox as ever appeared in human nature.²²⁶

Additional insight into the contemporary stir caused by the tempestuous figure of Paine is gained by this report a month later:

Mr. Paine so celebrated & so opposed, was in August in Connecticut. Several of our friends found him upon his journey, & he spoke of visiting the whole of New England. It is an uncommon importance which the opposition to this man has given him in our country. Priests & Politicians rail at him, & everything he writes is read with avidity by all parties. His works are reprinted, & he is thought a dunce in politics who has not read Paine, who might without persecution be forgotten. He is a man of genius, but not of morals.²²⁷

However, when Paine died in 1809, Bentley made an accurate evaluation of the revolutionist which not only sounds remarkably modern, but also shows the tolerance and insight of the pastor's mind:

We have the news of the Death of Thomas Paine, Esqr. act. 73. The many attempts of this man to degrade Christianity have given him an ill name among Christians who have entirely forgotten their great obligations to him in the American Revolution. Posterity will do justice to his talents, to his services, & to his character, should it be denied in the present Generation. He had such ideas of the opposition of the religious Orders to the progress of Civil & political society that he opposed everything which involved their existence. It is said that he asked to be buried among the Friends or Quakers with whom he had been educated, but from the prejudices of the times they are said not to have consented. Mr. Paine possessed all the vigour of intellect with all the power of expression. No man had greater ability in assisting the public mind whenever he favoured its inclinations. When he dared openly to insult it, it trembled, it felt, it was silent, it was shaken. He was indeed a wonderful man & he was the

226. III, 37.

227. III, 42.

first to see in what part every System was the most vulnerable. Even in his attacks upon Christianity he felt without knowing it, the greatest difficulties which rational Christians have felt. Without their prejudices he found what was simple, powerful, & direct, & what might be renounced without injury to mortality, to the reverence of God, & the peace of the mind.^{228.}

More than 150 years after its publication in London, Rev. Bentley had the sight of the "noted work of Ward of Ipswich", entitled "The Simple Cobbler of Aggawam in America". His tardy opinion of it appeared in 1805:

Strength of expression if not always of Thought is to be found. He is a violent opposer of Legal Toleration, & a furious Republican. How he reconciled these things we must ask the men of his own age & their many friends in the present generation. This work is entitled to regard.^{229.}

The Diary contains interesting comment and opinion on other minor figures in American letters. When Benjamin Franklin died in 1790, Bentley felt "the Americans may well consider him the greatest man their Country has produced." When one considers how alike the two men were in many ways, it is not surprising that the pastor should make Franklin his choice for the highest praise. Noah Webster, Bentley referred to as "that literary Quack", and when that ardent nationalist desired to set forth the American language, he drew this rather humorous comment from the diarist:

Mr. Webster threatens the world with a Dictionary, first for Schools, then for Counting Houses, & then for the learned. He pretends great changes in the Language already.^{230.}

The death of Samuel Adams in 1803 caused Bentley to write what is perhaps the finest character sketch in the Diary. The pastor had known the revolutionist personally, and undoubtedly shared many political ideas with him. After noting the achievements of Adams, Bentley continued:

228. III, 441.

229. III, 192.

230. II, 340.

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He was not a man of ready powers, but he had an impenetrable secrecy, & a great popular influence by his inflexibility & undaunted courage. No man contributed more towards our revolution, & no man left behind him less, distinctly to mark his resolutions, his peculiar genius & his communications. He was feared by his enemies, but too secret to be loved by his friends. He did not put confidence in them, while he was of importance to them. He was not known till he acted & how far he was to act was unknown. He had not entire confidence in Washington in the Army, & less confidence in the government....He preserved the severity of Cato in his manners, & the dogmatism of a priest in his religious observances, for theology was not his study. Our New England Fathers was his theme, & he had their deportment, habits, & customs. Often as I have conversed with him, I saw always this part of his character zeal. He was a puritan in his manners always. In Theory he was nothing, he was all in himself. He could see far into men, but not into opinions. He could be sure of himself on all occasions, & he did more by what men thought of him, than what he discovered to them. His religion & manner were from our ancestors. His politics from two maxims, rulers should have little, the people much. The rank of rulers is from the good they do, & the difference among the people only from personal virtue. No entailments, not privileges. An open world for genius & industry. I never conversed with him as a man of Letters, but always as a man of whom I might say all his thoughts were his own.^{231.}

The one American attempt at a literary masterpiece which the Diary mentions is Joel Barlow's Columbiad. In 1809, Bentley wrote:

Had an opportunity to see the Chef d'oeuvre of the Am. Press, Barlow's Columbiad, which in point of execution exceeds anything from the American press. It sells at 20 dollars. But I was informed that Mr. Barlow had disposed of the greater part of the Impression among his friends as a tribute of respect. The address to H. Fulton is in the first degree of excellence. An account of the poem as a preface & the life of Columbus as an introduction, are with the poem. I must pronounce it an honour to our Country. The French Academicians have given a very favourable character of it in consequence of a Copy they received from the Author of the Poem.^{232.}

This ambitious epic poem, the subject of much ridicule in later periods, was published in 1807 as a revision and expansion of the author's earlier work entitled The Vision of Columbus. It is not surprising that Rev. Bentley was impressed with it, for even in England

231. III, 49.

232. III, 446.



the work received respectful reviews. It is possible that the pastor sincerely liked the poem, especially in view of his love for anything classic. It is also very possible that Bentley more than approved Barlow's desire for nationalism, not only in politics, but also in literature. For such early literary figures as Barlow, an American literature could be only a vision, but in the closing years of William Bentley's life, that vision was fast approaching reality. Freneau, Irving, Bryant, and Cooper had begun to publish, and everywhere there were stirrings of an American literary tradition.



Conclusion

These have been the days of the years of William Bentley, and, to a large extent, of the New England of which he was a part. To generalize, it was a period of conflict between the old and the new, the past and the present, the conservative and the liberal. New England was to know this conflict more thoroughly than any other part of America, for her roots were in the seventeenth century, and in the long period of her colonial existence she had both stayed, and grown, old and conservative. In the mind of many a son of Massachusetts, the old ideas were still the best ones, but for men like William Bentley, the time had come to move on. Yet this was not to be done easily or all at once. Bentley himself was a product of New England, having been reared and educated in her beliefs and institutions. New ideas must usually live for a time side by side with the old ones which they are to replace. So it was in the life of Rev. Bentley, and so it was in the life of New England.

As has been shown, Bentley was one of the first New England Congregational clergymen to tamper successfully with the orthodox puritan Godhead. The doctrine of the Trinity, which he grew to regard as abominable, was unacceptable to his reason. He did not believe in the concept which viewed man as a totally depraved creature. The long established practices regarding the administration of the sacraments of baptism and the Lord's Supper, were often ignored by him. He liked to read his own versions of the Scriptures and write his own hymns. In all these ways, Bentley must be considered a liberal. On the other hand, in his revision of the Godhead, he was not ready to go along with the deists in making God merely the great mechanic of the universe. This is clearly proved by his opinion that Paine's Age of Reason was a contemptible publication. There was still something personal in the pastor's conception of God, and he had not made a complete break with

his religious past. Although Bentley refused to believe that man is born with an evil nature, he was by no means disposed to look upon him as a fine trustworthy creature who was getting better every day in every way. His personal experience with the heartache of the ministry had taught him differently, and his observance of the selfish and greedy Massachusetts merchants, especially their actions during the War of 1812, had made him comment again and again upon the absence of principles among men. While Bentley was rather lax in his own attitude toward the sacraments, when he saw the often unlearned Baptist, Methodist, and itinerant preachers administering them to the multitudes, he became completely pessimistic about the state of religion in America. The enthusiasm of the many sects was labeled by him as fanaticism, and so it would have been by the old school puritans. He could not have been more insistent on the importance of a learned clergy had he been a puritan divine. Thus it was that Bentley's liberalism was a qualified one, remaining always within limits defined by himself.

The people who formed the New England congregations were hardly more settled in their religious life. There was certainly a conflict in the East Society, Salem, when the parishioners chose between young Rev. Bentley and old Rev. Diman. There are many Diary entries which describe the factionalism in Massachusetts congregations, not the least of which was the violent disturbance over the ordination of Bentley's friend, James Freeman, at King's Chapel, Boston. The difficult theology of the orthodox churches had prepared the way for the preaching of Unitarians, Universalists, Baptists, and Methodists. Schismatic churches and schools were founded in attempts to save the old doctrines, or encourage the new. The very existence and popularity of many transient denominations and sects is sufficient evidence that thousands were searching for new combinations of their old religious beliefs.

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6. The sixth part explores the future of data management and the emerging trends in the field. This includes the growing importance of artificial intelligence, machine learning, and big data, as well as the increasing focus on data ethics and responsible data use.

7. The seventh part provides a summary of the key findings and conclusions of the document. It reiterates the importance of data as a strategic asset and the need for a comprehensive data management strategy to maximize its value and ensure its long-term sustainability.

8. The final part of the document includes a list of references and a glossary of key terms. The references provide additional resources for further reading and research, while the glossary helps to clarify the meaning of technical terms used throughout the document.

In the matter of political allegiance, Bentley had no hesitation or doubt within himself. He was uncomplaining during the administrations of Washington and Adams, but when the great party split occurred in the election of 1800, the diarist was a firm supporter of Thomas Jefferson. In his early adherence to the Republican party, the pastor found himself opposed to at least the influential men of New England. Regardless of this opposition, Bentley remained loyal to Jefferson and Madison and railed at the merchants and businessmen who hurled endless streams of invective at the two presidents.

New England, as a section, experienced bitterly fought local and state elections between the old line Federalists and the new Jeffersonian Republicans. In Massachusetts, the Federalists were able to maintain their party leadership in the presidential elections, but by Jefferson's second administration had begun to lose control of the state electorate. The New England Federalists fought desperately against Madison's re-election, and their actions during the subsequent War of 1812 fully revealed how little unity there was among the United States. Not until the era of James Monroe did New England begin acting as if she realized she were a part of a nation.

In the gradual emergence of New England from a puritan society, Rev. Bentley was again in the ranks of those who were looking for change and improvement. Although he regarded the thoroughly mercenary merchants with an attitude of dismay, the pastor was always pleased to see advancements in the business world. He himself never prospered from the world's riches, but he was too much a part of his environment not to rejoice with Salem when a ship loaded with oriental wealth entered the harbor. This same attitude of encouragement evidenced itself as he watched the turnpikes and banks strengthen the commercial well-being of New England and the nation. The environmental interpretation which Bentley gave to some of the misdemeanors he observed suggests the

growing tendency to regard this formative factor as the origin of man's evil actions. In the matter of charity, the pastor combined the rugged individualism of his New England background with his own belief in humanitarianism.

The commercial New Englanders were naturally in favor of any advances in transportation which would mean greater profits. About other social progress, they were not always as enthusiastic. The older generation was much disturbed about the increasing lack of decorum among the youth of opposite sexes, and they opposed the coming of such amusements as dancing, billiards, and the theatre. These remnants of past prejudice existed alongside the dubious ethics of the slave trade, open trading with the enemy during the War of 1812, and state authorized public lotteries. Such inconsistencies are inevitable in transitional social periods in which men, because of their natural aversion to change, attempt to live simultaneously by the standards of the old and new societies.

In the field of letters, Bentley was again unable to entirely outgrow his early training. He had been a thorough scholar of the classical languages and literature. He viewed with dismay the steady advances English was making in the curricula of the educational institutions. He frankly advised all who could afford the expense to attend private rather than public schools.

He enjoyed the performance of Addison's Cato, was impressed by Barlow's Columbiad, and thought Pope's poetry to be the greatest of England. Balancing this conservatism was his realization of the need for a free school system for those who could afford nothing better. He read liberal religious books, and even enjoyed parts of Lewis's notorious novel, The Monk, which modern critics condemn for its complete lack of morality and taste. There is little doubt that the pastor believed in a firm educational foundation, but he also regarded education as a continuing process which included the reading of books presenting new ideas.



As a section, New England generally agreed with Bentley's preference for private schools. Undoubtedly, the conservative clergy and the lawyers also felt the necessity of classical education. However, the merchants and the rising manufacturers would find little need for Greek and Latin in their commercial dealings, and as these classes were to dominate society, the classics in general education were doomed.

In the matter of what should be read, there was a difference of opinion. When Bentley expressed from the pulpit that the Age of Reason was a contemptible publication he had to defend this judgment to some of his parishioners. Yet, when they found him lending out such works as Shaftesbury's Characteristicks, and Allen's Oracles of Reason, he was looked upon as one who encouraged infidelity. This implies again that his people were divided sharply on the question of proper books. The New England opposition to the novel and the drama, led by the clergy, have long been recognized as retarding factors in the development of these literary forms in America.

Summing up these diverse ideas on religion, politics, society, and letters, it seems incredible that they all belonged to everyday life in a single period of thirty-five years, in one section of the nation. The total picture is an extremely confused one, but history, as it is lived day by day, fails to fall into the neat patterns of the academic historian. In any attempt to recover the actual mind of the people in a historical period, we must repeatedly turn to contemporary commentaries such as the Diary of William Bentley.

The first part of the paper, Section 2, contains an introduction to the theory of
 non-relativistic quantum mechanics. It starts with the Schrödinger equation and
 discusses the role of the wave function and the probability density. The second part,
 Section 3, deals with the interaction of a quantum system with a classical field,
 leading to the concept of dressed states and the dressed Hamiltonian. This section
 also introduces the concept of the effective Hamiltonian and the effective interaction
 between two systems. The third part, Section 4, discusses the renormalization
 group and its application to the theory of quantum electrodynamics. It starts with
 the renormalization of the electron propagator and the photon propagator, and then
 discusses the renormalization of the vertex function. The fourth part, Section 5,
 discusses the renormalization of the effective interaction between two systems, and
 the fifth part, Section 6, discusses the renormalization of the effective Hamiltonian.
 The final part of the paper, Section 7, discusses the renormalization of the
 effective interaction between two systems and the effective Hamiltonian.

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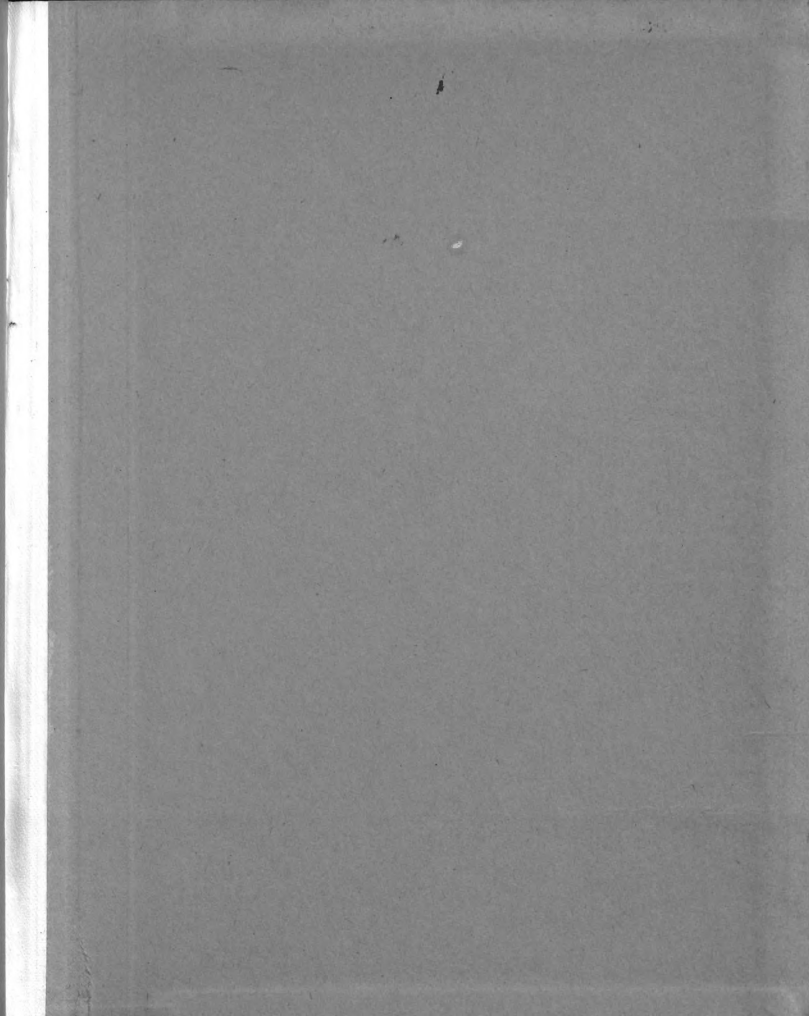
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