

S I R,

I Received the Favour of Yours, and am very willing to declare to you, that your late Lieutenant Mr. *Rankin*, whenever I had any Discourse with him about your Discovery in *Hudson's Bay*, was so far from making any Objection to your Conduct, that he was ever speaking in your Praise: He told me you had done every Thing that could be done, but there was no Probability of a Passage into the Western Ocean, and that all the Tides of Flood came from the Eastern Sea: I have read your Defence, and very well know that Lieutenant *Rankin* expressed himself in Terms to this Effect, that no body could do more towards making the Discovery than Captain *Middleton* had done, and I believe all my Officers on Board the *Portsmouth* Store Ship can declare the same; and I should be willing to make Oath of the Truth of what I write to you in case it were required.

I am, S I R,

March 15,
1743-4.

Your very humble Servant,

George Gosling.

To Captain Middleton.

S I R,