

# The Huntington Library, Art Collections, and Botanical Gardens

# Causes of the American Revolution The Stamp Act Crisis



# Grade 5 United States History and Geography

#### I. California Standards

HISTORY-SOCIAL SCIENCE STANDARDS

#### Content Standards

- 5.5 Students explain the causes of the American Revolution
  - (1) Understand how political, religious, and economic ideas and interests brought about the Revolution (e.g., resistance to imperial policy, the Stamp Act, the Townshend Acts, taxes on tea, Coercive Acts).
  - (2) Know the significance of the first and second Continental Congresses and of the <u>Committees of Correspondence</u>.

#### Analysis Skill Standards

#### Chronological and Spatial Thinking

- (1) Students place key events and people of the historical era they are studying in a chronological sequence and within a spatial context; they interpret time lines.
- (3) Students explain how the present is connected to the past, identifying both similarities and differences between the two, and how some things change over time and some things stay the same.

#### Historical Interpretation

- (1) Students summarize the key events of the years they are studying and explain the historical contexts of those events.
- (3) Students identify and interpret the multiple causes and effects of historical events.

#### ENGLISH-LANGUAGE ARTS STANDARDS

#### Reading Comprehension

- 1.5 Understand and explain the figurative and metaphorical use of words in context.
- 2.3 Discern main ideas and concepts presented in texts, identifying and assessing evidence that supports those ideas.
- 2.4 Draw inferences, conclusions, or generalizations about text and support them with textual evidence and prior knowledge.

#### Writing

- 1.2 Create multiple-paragraph expository compositions.
- 2.4 Write persuasive letters or compositions.

#### Speaking

2.2 Deliver informative presentations about an important idea, issue, or event.

#### ENGLISH-LANGUAGE DEVELOPMENT STANDARDS, GRADES 3-5, LEVEL 4

#### Listening and Speaking

- (3) Be understood when speaking, using consistent standard English grammatical forms, sounds, intonation, pitch and modulation.
- (5) Recognize appropriate ways of speaking that vary based on purpose, audience, and subject matter.

# Reading Fluency

- (6) Use decoding skills and knowledge of academic and social vocabulary to achieve independent reading.
- (8) Read increasingly complex narrative and expository texts aloud with appropriate pacing, intonation and expression.

#### Reading Comprehension

- (1) Describe main ideas and supporting details of a text.
- (3) Describe relationships between text and their experience.
- (4) Locate and identify the function of text features such as format, diagrams, charts, glossaries and indexes.
- (5) Use resources in the text (such as ideas, illustrations, titles, etc.) to draw conclusions and make inferences.
- (6) Distinguish between explicit examples of fact, opinions, inference, and cause/ effect in texts.
- (7) Identify some significant structural (organizational) patterns in text, such as sequence/chronological order, and cause/effect.

#### Writing

- (4) Use complex vocabulary and sentences appropriate for language arts and other content areas (e.g. math, science, social studies).
- (5) Independently write a persuasive letter with relevant evidence.

#### II. Teacher Background Information

The 13 American colonies in 1754 faced threats from French Quebec in the north and Spanish Florida in the south. The French were also establishing forts in the Ohio Valley, a vast territory to the west of the Appalachian Mountains claimed by both Britain and France. Most Native Americans were more sympathetic to the French since they considered the British colonists to be more of a threat to their existence. Although most of the British colonies claimed lands in the Ohio Valley, the governor of Virginia sent George Washington into the region to present an ultimatum to the French demanding that they leave Virginia's territory. The French refused and a conflict resulted over the disputed land.

In 1756 the struggle over the Ohio Valley had grown into a major war fought in America and Europe. The Seven Years' War (French and Indian War) ended in 1763 with the expulsion of the French from the North American continent. Spain, France's ally, lost Florida to the British. The British colonies of North America no longer faced an imminent threat from the French. Native Americans, however, who had allied with the French during the war, were still a threat. Shortly after the war with France ended, an Indian leader named Pontiac attacked British outposts in the Ohio Valley.

King George III issued the Proclamation of 1763 prohibiting colonial settlement beyond the Appalachian Mountains as a means of conciliating Native Americans. The Proclamation irritated colonists who looked to the west

JOURNAL

OF

Major George Walhington,

SANT BY THE

Hon. ROBERT DINWIDDIE, Efgt
His Majetly's Lieutenant-Governor, and
Commander in Chief of VIRGINIA,

TO THE

GOMMANDANT

OF THE

FRENCH OF FORCES

ON

OHIO.

TO WELLE AND ABOUT ON.

TO WELLE AND ABOUT OF THE

FRENCH OFFICER'S ANSWER.

WILLIAMS BURG!

Printed by WILLIAM HUNTER: 17541

as a source of acquiring new land. Although Indian lands west of the Appalachians were placed under military control colonists largely ignored the Proclamation and continued to move west.

The huge cost of the war was another point of contention between Britain and her American colonies. Britain argued that since the war had been fought to protect the colonies they must share in the cost of the war. The Sugar Act in 1764 was the first act passed by Parliament for the express purpose of raising money in the colonies. Before 1764 the colonies voted on tax measures in their local colonial governing bodies. The colonies objected to the taxation since they had no representatives in Parliament. Colonists began to demand "no taxation without representation!" The Massachusetts colony led the opposition. Town meetings in Boston denounced the tax policy and the

Massachusetts legislature established a "Committee of Correspondence" to build a united opposition to the imposed taxes. By the end of the year other colonies had joined with Massachusetts and pledged not to import British goods.

In 1765 Parliament passed the Stamp Act as a further measure to raise revenue by placing taxes on newspapers, almanacs, pamphlets, advertisements, land deeds, marriage

licenses, insurance policies, and even dice and playing cards. Revenue stamps or stamped paper had to be purchased before goods could be sold in the colonies. Colonists united in opposition and organized committees to boycott British goods. Some newspapers refused to purchase stamped paper and published in defiance of the law. The Sons of Liberty, a secret organization, was formed to intimidate anyone who cooperated by purchasing the hated stamps. Members of the organization terrorized men who had been selected to issue the revenue stamps and were responsible for tar and feathering tax collectors.

The commander of British forces in America, General Thomas Gage, called on Parliament to send troops to the colonies to impose order. Parliament passed a Quartering Act requiring the colonies to supply food and shelter for the troops in inns and unoccupied dwellings. Later Quartering Acts house troops in private homes at the expense of the homeowners.

Several of the colonies called for a special congress to meet to take measures to oppose Parliament's tax policy. The Stamp Act Congress accused Parliament of violating their rights as Englishmen. The Congress called on all colonies to refuse to buy any goods made in England until the act was repealed. The governor of Rhode Island refused to enforce the Stamp Act. In several other colonies the courts were closed rather than use the required stamps.

Revenues Parliament had expected from the Stamp Act were not being raised and British merchants were being seriously hurt by the success of the colonial non-importation agreements. In 1766 Parliament debated repeal. Benjamin Franklin in London as an agent for several colonies was called to testify. Franklin warned that if Britain attempted to send more troops to enforce the Stamp Act there would likely be open rebellion. Parliament relented and repealed the Stamp Act. On the same day it repealed the Stamp Act, Parliament, not wishing to give the impression that it was "backing down," passed the Declaratory Act. This act simply stated that Parliament had the power to pass any laws it wished to govern the colonies.

#### III. Materials Needed

- Sales receipts indicating taxes paid on items
- \* Student Handout 1: "Causes of the American Revolution Time Line"
- Student Handout 2: Role Cards for:
  - a. Members of the British Parliament
  - b. Members of Colonial Assemblies
- ➣ Document 1: "The Stamp Act"
- Document 2: "Opposition to the Stamp Act"
- Transparency Master: "Cause and Effects Chart"

#### Note To The Teacher

Before introducing the lesson have each student bring in a sales receipt from a recent purchase. Collect the slips and with a highlighter shade the tax that was collected on the purchase. Make certain that any credit card information that may be on the receipt is darkened so that it is not readable. You may wish to inform parents that sales receipts are to be used and advise them to blot out any credit card numbers. Do not tell students why these receipts are being collected. Simply inform them that they will be used later in one of the lesson activities.

#### IV. Lesson Activities

A glossary is included at the end of this lesson of words and their definitions based on the usage in lesson readings. You may wish to develop a vocabulary activity or game to help build student fluency and vocabulary development.

- A. Before beginning the lesson distribute **Student Handout 1**, "Causes of the American Revolution Time Line, 1754–1766." Tell students that they should refer to the time line as they study the major events leading to the American Revolution. The time line provides a chronological sequence of major events and helps students understand cause-and-effect relationships.
- B. Introduce the lesson after reading the textbook account of the Seven Years' War (French and Indian War). Using an historical atlas or an American history textbook, have students point out French, Spanish, and British colonies on the North American continent in 1750 and 1763. Alternatively, create transparencies from these maps:

#### Map 1, North American 1750

http://occawlonline.pearsoned.com/bookbind/pubbooks/divine5e/medialib/timeline/visuals/visuals\_div04.html

#### Map 2, North America 1763

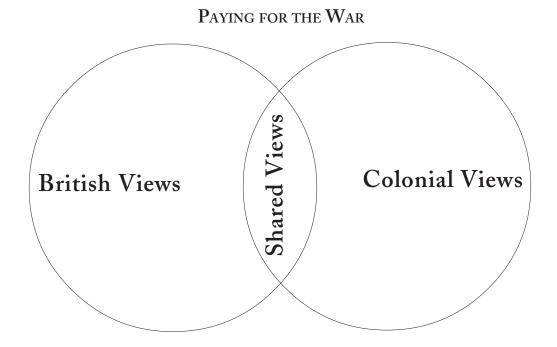
http://occawlonline.pearsoned.com/bookbind/pubbooks/divine5e/medialib/timeline/visuals\_div06.html

Remind students that the American colonies considered New France to be a serious threat to their safety. Review the British land gains in North America in 1763 by the Treaty of Paris. Have students point out on the map Canada ceded to Britain by France and Florida ceded by France's ally Spain.

Students should also recognize that France no longer held the vast territory of Louisiana. French lands west of the Mississippi had been turned over to Spain. Ask students to predict how the British colonists might react if they no longer felt the need for protection. It is important for students to understand that as long as France was a threat to the safety of the colonies they would be willing to rely on the British for their defense.

C. Remind students that wars are expensive to fight. Divide the class into two groups, one representing members of the British Parliament and the other members of colonial assemblies. Give each group the appropriate role card (Student Handout 2). Allow time for groups to discuss what steps should be taken to pay off the war debt. Conduct a mock meeting and have a representative from each group prepare a speech explaining their position. As the speeches are presented members of the group should applaud or cheer when major points are made. The opposing side should likewise be vocal in their objections.

On an overhead or poster paper draw interlocking circles of a Venn diagram. As a class activity, ask students to indicate on the diagram the arguments put forth by the British and those of the colonists regarding paying for the war and in the overlapping circle, list policies that both sides agreed upon. Discuss the possibility of the two opposing sides being able to agree on a compromise policy of paying the war debt.



D. Tell students that in 1764 the British Prime Minister, George Grenville, announced that he would call on Parliament to pass a stamp tax on paper and official documents similar to one that already existed in England. Grenville, however, promised to give the colonists a year to come up with an alternate tax. Colonial assemblies spent the next year voicing their opposition to any type of stamp tax and argued that they could only be taxed by their own consent.

Distribute **Document 1**, a brief excerpt from the Stamp Act passed by Parliament in 1765. You can have students focus on several of the items that required stamps (e.g., items such as certificates, pamphlets, newspapers, calendars or others that may be in the classroom). You may want to conduct a scavenger hunt in the classroom for items that would have required a Stamp Act tax such as a newspaper, calendar, pamphlet, or even a class or school certificate for attendance. Ask students how they would feel if they were required to pay a tax on these items. Have students take the role of colonists and react to the Stamp Act. Discuss the reasons why colonists were so angry over these stamp taxes.

#### CONNECTIONS TO THE PRESENT

Distribute the sales slips that students brought to class earlier—these should be distributed at random. In groups, have students examine the cash register slips. Ask them to explain why a section of the sales slip has been highlighted. As a mathematics activity, ask students to determine what percentage of tax was collected. Continue the discussion asking questions such as:

- 1) Why are there taxes on certain things?
- 2) For what are current taxes used?
- 3) Do citizens today have a responsibility to pay taxes?
- 4) Do citizens today have a voice in making tax policy?
- 5) Do you think that the colonial leaders who opposed the Stamp Act would approve of current taxes? Why or why not?

Be sure that students know that the sales slips they brought to class reflect city and state taxes. You can further expand the lesson by introducing federal taxes. Make certain that students understand the difference between taxes imposed by a parliament in which colonists were not represented and by city, state, and federal government today in which citizens have a voice through their elected representatives.

E. Divide the class into six small groups. Give each group a copy of one of the boxed readings or illustrations in **Document 2**, "Opposition to the Stamp Act." Have the groups discuss how their assigned reading or illustration helps to explain ways in which American colonists opposed the Stamp Act. Each group should select a spokesperson to explain their document to the class.

You may have to work with several groups to help them interpret their assigned task. For example, one of the readings reflects opposition in Nova Scotia to the

Stamp Act. You will need to make sure that students understand that the Stamp Act applied to all British colonies in North America, not just the 13 that were later to become the United States. With the Patrick Henry reading, since students have not yet studied ancient history, it will probably be necessary to briefly tell them the story of the assassination of Julius Caesar and the execution of King Charles I so that the group would understand why some members of the House of Burgesses called Patrick Henry a traitor.

F. Inform students that colonial leaders called for a Stamp Act Congress to meet in New York in October 1765 to draft a resolution to send to King George III opposing the Stamp Act. Read the following excerpt from the resolution to the class. Pause to explain the points the colonists were making.

# Resolutions of the Stamp Act Congress October 19, 1765

The members of this Congress, sincerely devoted . . . to His Majesty's person and Government, . . . esteem it our indispensable duty to make the following declarations of our humble opinion respecting the most essential rights and liberties of the colonists. . . .

- \* That His Majesty's . . . subjects in these colonies are entitled to all the . . . rights and liberties of his natural born subjects within the Kingdom of Great Britain.
- That it is . . . essential to the freedom of a people, and the . . . right of Englishmen, that no taxes be imposed on them but with their own consent . . .
- \* That the people of these colonies are not . . . represented in the House of Commons in Great Britain.
- That the late Act of Parliament entitled An Act for granting and applying certain stamp duties, and other duties, in the British colonies and plantations in America, etc., by imposing taxes on the inhabitants of these colonies; and the said Act and several other Acts . . . subvert the rights and liberties of the colonies.

Ask students if it would have made a difference if the colonies had representatives in the British Parliament. Ask students to think about the following before arriving at an answer to the question:

- 1) Colonists would only have a few votes in the Parliament.
- 2) The British believed that anyone who served in the Parliament represented all Englishmen not just the people living in England.

G. Tell students that businesses in England that sold goods to the colonies were losing money because of the colonial boycott and called on Parliament to repeal the Stamp Act. The Parliament was forced to repeal the act only a year after it had passed.

Have the class imagine that they are in the American colonies celebrating the repeal of the Stamp Act when they are told of a new law passed by Parliament called the Declaratory Act. Assign a student to be the "Town Crier" and shout "Hear Ye! Hear Ye! We have a message about a new law passed by Parliament. Be silent and listen to what Parliament has declared!" The teacher then gives a dramatic reading of the act.

#### The Declaratory Act

Whereas several of the houses of representatives in His Majesty's colonies... have claimed to themselves... the sole and exclusive right of imposing duties and taxes upon His Majesty's subjects in the said colonies...: may it therefore please Your Most Excellent Majesty that it may be declared... that the... Parliament assembled, had, hath, and of right ought to have, full power and authority to make laws... to bind the colonies and people of *America*... in all cases whatsoever.

And be it further declared . . . that all resolutions, votes, orders, and proceedings, in any of the . . . colonies . . . whereby the power and authority of the Parliament of *Great Britain* to make laws . . . is denied . . . are hereby declared to be, utterly null and void. . . .

Discuss the act using questions such as:

- 1) In your opinion, did the colonists win a victory with the repeal of the Stamp
- 2) Why do you think that Parliament passed the Declaratory Act on the same day it repealed the Stamp Act?
- 3) If you had signed the Resolution of the Stamp Act Congress, how would you have responded to the Declaratory Act? Explain.

Have students write a letter to the editor of a colonial newspaper stating their views on the Declaratory Act. In order to emphasize different viewpoints among the colonists, divide the class into three groups representing:

- 1) colonists who believed that they had to obey English laws whether they liked them or not;
- 2) colonists who were loyal to England but opposed Parliament's right to pass tax laws; and,
- 3) members of the Sons of Liberty.

- Select one or two students from each group to read their letters to the class. Students should recognize that all the colonists did not feel the same way about England's right to govern the colonies.
- H. On the overhead projector display Transparency Master 1, "Cause and Effect" Chart. Events are listed in the left column and have students consider the effects of each of these events. Discuss student responses before filling in the blanks on the overhead. A sample of a completed chart is provided below. Also ask students what effect the Proclamation of 1763 had on Native Americans. Have students consider questions such as:
  - 1) Why would Native Americans believe that the government in England was protecting their rights to lands west of the Appalachian Mountains?
  - 2) Would Native Americans who supported the French in the Seven Years' War be more likely to support the British in any future wars? Why?

EVENT	Leads To	Effect in the Colonies	Effects in England
Proclamation of 1763	₽	Colonists refuse to obey	Troops have to be sent to enforce the Proclamation
Quartering Act	<b>□</b> >	Colonies have to provide shelter for the troops; they organize protests and demonstrations	More troops have to be sent to the colonies to keep order
Stamp Act	₽	Stamp Act Congress, boycotts, non-importation agreements, protests by the Sons of Liberty	Merchants loose money because of the boycotts
Repeal of the Stamp Act	⇒	Colonists feel that the boycotts worked; they celebrate	Parliament passes the Declaratory Act
Declaratory Act	⇔	Some colonists protested Parliament's right to pass laws to govern the colonies without their consent	More troops may have to be sent to enforce laws

I. Divide the class into the previous six small groups. Assign each group a statement from the list below. Have each group decide on a way to present information to the class to either support or oppose the assigned statement. Groups may wish to write and present a brief skit, to present a speech or debate, to draw cartoons, or to develop tableaus to relay information to the class. Conclude the lesson by a general class discussion on the major events between 1763 and 1767 that led to growing conflicts between the English colonies in North America and Britain.

#### **Topics**

- 1) After 1763 the British colonies no longer feared the French.
- 2) The Proclamation of 1763 was designed to protect the colonists from Native American attacks.
- 3) The American colonies should have obeyed British laws.
- 4) Colonial boycotts of British goods were effective means of protest.
- 5) Britain should never have passed the Stamp Act.
- 6) The British Parliament showed weakness when it repealed the Stamp Act.

# Causes Of The American Revolution Time Line, 1754–1766

#### 1754 Albany Congress

Benjamin Franklin called for the British colonies to unite expecting a war with France in North America.



#### 1756–1763 Seven Years' War (French And Indian War)

The British defeated the French and took Canada. France was no longer a threat to the English colonies in North America.

#### 1763 Proclamation of 1763

The British prohibited [forbade] the colonists from settling west of the Appalachian Mountains.



Parliament passed a tax on colonial newspapers, pamphlets, books, legal documents, and even dice and playing cards.



#### 1765 Stamp Act Congress

A special meeting was called to protest the British tax. A group known as the Sons of Liberty was formed to resist [oppose] British policy.

#### 1766 Repeal of the Stamp Act

Parliament repealed [abolished] the Stamp Act.

#### 1766 The Declaratory Act

On the same day that Parliament removed the Stamp Act it passed a Declaratory Act stating that it had power to pass any laws governing the American colonies.



#### Members of the British Parliament

As a member of the British Parliament you are concerned about the large war debt. Since you believe that the Seven Years' War was fought primarily for the protection of the American colonies they should have to help pay the debt.

The people of England are already paying taxes and it would not be fair to have them pay even more. After all, the French no longer threaten the colonies in North America. The colonists are the ones who benefited from the war, so they should have to pay.

For years the North American colonies have not been obeying trade laws. Up to now Britain has not tried to enforce these laws. We know that some of the colonial merchants have been smuggling and we must put a stop to these unlawful activities.

It costs us about 300,000 pounds to keep troops in the colonies. It is time that they paid for part of that cost. We need to now decide how to raise money to pay for these expenses.

#### Members of Colonial Assemblies

The Seven Years' War, as it is called in Britain, actually began in 1754 in the Ohio Valley and lasted for nine years. We in the colonies had to fight as well as the troops sent here from Britain. This war that we call the French and Indian War cost us dearly. Many of our people living along the frontier were attacked by Indians and lost their homes and farms.

We are loyal British subjects and have the same rights as any person living in England. We cannot be taxed by a Parliament in which we have no vote. This is one of the basic rights of Englishmen. It is only fair that we decide in our colonial assemblies the taxes we should pay.

Britain won the war with the loyal support of her American colonies. Britain will benefit from lands taken from the French. Therefore, we should not be expected to pay the cost of this war. Also, there is no longer a reason to have a large British army in North America so we object to having troops sent here. We should not be expected to pay the cost of placing more troops in America.

If the British Parliament tries to tax us, we will have to decide what steps we should take. We are all loyal to our king and willing to obey any just law, but we cannot give up our rights as Englishmen to be taxed without our consent.

# The Stamp Act

The Stamp Act passed by Parliament in 1765 listed items that were required to have a tax stamp. The law was long and detailed. Each item that required a stamp also included the amount of tax that was to be paid. The act also provided for a death sentence for any person caught counterfeiting revenue stamps. Some of the items that were listed are given below.

An act for granting and applying certain stamp duties, and other duties, in the British colonies and plantations in America, towards further defraying the expenses of defending, protecting, and securing the same. . . .

For every . . . sheet or piece of paper, on which shall be . . . written, or printed:

- ... any ... pleading in any court....
- ... any copy of any will....
- ... any ... certificate of any degree taken in any university, academy, college, or seminary of learning. . . .
- ... any license, appointment, or admission of any ... attorney ... to practice in any court...
- ... any ... deed....
- ... And for and upon every pack of playing cards, and all dice. ...
- ... And for and upon every paper, commonly called a pamphlet, and upon every newspaper....
- ... For every advertisement to be contained in any ... newspaper ...
- ... For every ... calendar ...

# Opposition To The Stamp Act



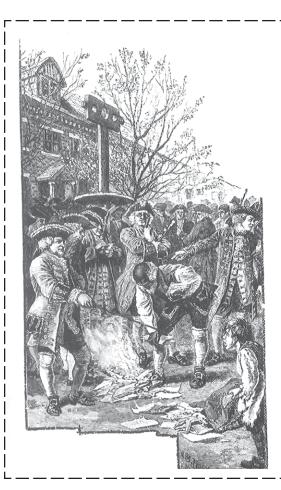
The *Pennsylvania Journal* announced that the Stamp Act would start on November 1. The editor of the paper announced that he would refuse to pay the stamp tax required by Parliament and would stop publishing the paper until they could find a way to avoid paying the tax.

The following pledge was signed by New York merchants on October 31, 1765, one day before the Stamp Act was to take effect.

"We the under-written [signers], Retailers of Goods, do hereby promise and oblige ourselves not to buy any Goods, Wares, or Merchandizes, of any Person or Persons whatsoever, that shall be shipped from Great-Britain, after the first Day of January next; unless the Stamp Act shall be repealed."

The Stamp Act went into effect on November 1. On November 7 Benjamin Franklin's *Pennsylvania Gazette* was printed without the required stamp. The Pennsylvania Gazette reported the following news had just arrived from Boston.

"We have certain information from Boston, that the printers there intend to continue their papers, and to risk the penalties—and that if any of them were to stop on account of the stamp act, their offices would be in danger from the enraged people . . . ."



People in New York broke into offices and took the official stamped papers and burnt them in the streets as crowds watched.

#### Pennsylvania Gazette

November 7, 1765

Benjamin Franklin's *Pennsylvania Gazette* on November 7, 1765, included an article about the lynching in effigy of a man who was in charge of issuing stamps in the British colony of Nova Scotia.

"WE hear from Halifax, in the province of Nova-Scotia, that on Sunday . . . was discovered hanging on the gallows behind the Citadel Hill, the effigies of a stampman, . . . this we are informed gave great pleasure and satisfaction to all the friends of liberty and their country there, as they hope . . . the neighbouring colonies will oppose this unconstitutional tax. . . . "



# Patrick Henry's "Treason" Speech

May 30, 1765

Patrick Henry had just been elected to the Virginia House of Burgesses when the Stamp Act was being discussed. In his first speech Patrick Henry criticized the Stamp Act. He said:

- When English settlers came to the American colonies they brought with them rights that they had in England.
- Only officials in the colonial assembly who represented the people could pass taxes for the colonists.
- Therefore, the British Parliament had no right to pass tax laws for the colonies.



As he was about to finish Patrick Henry reminded the members of the House of Burgesses that in ancient history Julius Caesar was stabbed to death by Brutus and other Romans who did not want a dictatorship, that in the seventeenth century King Charles I of England was beheaded on orders from Cromwell who had defeated the King's army in battle. As Patrick Henry spoke, "Caesar had his Brutus, Charles I had his Cromwell, and King George . . ." some members of the House of Burgesses interrupted shouting "Treason!" Patrick Henry paused and then continued, " . . . if this be treason, make the most of it."

EVENT	Leads To	Effect in the Colonies	Effects in England
Proclamation of 1763	₽		
Quartering Act	₽		
Stamp Act	₽		
Repeal of the Stamp Act	<b>□</b>		
Declaratory Act	₽		

# Vocabulary

attorney lawyer

avoid go around; dodge

counterfeit fake or forge; not legal

deed legal document (usually proving ownership of land or a house)

defray to provide payment for

effigy image or figure of a person

gazette newspaper

null and void of no value; not legal; no good

plea a formal request or appeal in a court by a lawyer

pound British unit of money

retailer dealer; one who sells goods to people

wares goods; products

wholesaler merchant; one who sells goods to businesses

will legal document telling how a person's property should be distributed