

Annales Mercaturae

Band 3 • 2017

Franz Steiner Verlag



Jahrbuch für internationale Handelsgeschichte Yearbook for the History of International Trade and Commerce

HERAUSGEGEBEN VON / EDITED BY

Markus A. Denzel

Mark Häberlein

BEIRAT / ADVISORY BOARD

Erik Aerts

Anja Amend-Traut

Wim Blockmans

Andrea Bonoldi

Hilario Casado Alonso

Murat Çizakça

Christina Dalhede

Gerhard Fouquet

Gabriel Imboden

Eberhard Isenmann

Olga Katsiardi-Hering

Claudio Marsilio

Bogdan Murgescu

Michael North

Pierrick Pourchasse

Peter Rauscher

Reinhold Reith

Philipp R. Rössner

Petra Schulte

Toshiaki Tamaki

Viktor Nikolaevich

Zakharov

Annales Mercaturae

Jahrbuch für internationale Handelsgeschichte
Yearbook for the History of International Trade and Commerce

HERAUSGEBER:

Professor Dr. Markus A. Denzel
Universität Leipzig, Historisches Seminar
Lehrstuhl für Sozial- und Wirtschaftsgeschichte
Beethovenstr. 15, D-04107 Leipzig
denzel@rz.uni-leipzig.de

Professor Dr. Mark Häberlein
Otto-Friedrich-Universität Bamberg, Lehrstuhl für Neuere Geschichte
unter Einbeziehung der Landesgeschichte
Fischstr. 5-7, D-96045 Bamberg
mark.haerberlein@uni-bamberg.de

REDAKTION:

PD Dr. Mechthild Isenmann, Universität Leipzig
Dr. Werner Scheltjens, Universität Leipzig

Umschlagabbildung: Petrus Christus, Ein Goldschmied in seiner Werkstatt,
wahrscheinlich der Hl. Eligius (Niederlande, 1449), The Metropolitan Museum of Art,
New York, Bildnachweis: akg-images / André Held

Bibliografische Information der Deutschen Nationalbibliothek:
Die Deutsche Nationalbibliothek verzeichnet diese Publikation in der Deutschen
Nationalbibliografie; detaillierte bibliografische Daten sind im Internet über
<<http://dnb.d-nb.de>> abrufbar.

Dieses Werk einschließlich aller seiner Teile ist urheberrechtlich geschützt.
Jede Verwertung außerhalb der engen Grenzen des Urheberrechtsgesetzes
ist unzulässig und strafbar.

© Franz Steiner Verlag, Stuttgart 2018

Druck: Bosch-Druck, Ergolding

Gedruckt auf säurefreiem, alterungsbeständigem Papier.

Printed in Germany.

ISSN 2365-3973

ISBN 978-3-515-12043-2 (Print)

ISBN 978-3-515-12044-9 (E-Book)

INHALT

<i>Hirokazu Tsurushima (Kumamoto)</i> Why Could the Silver Pennies Circulate as Currency in England, c. 973 to c. 1130s? Kingship, Silver, and Moneyers	7
<i>Marco Veronesi (Tübingen)</i> Wessen Freiheit? Messeprivileg, Freihandel und städtische Gerichtsbarkeit im späten Mittelalter am Beispiel Nördlingens	23
<i>Fco. Javier Goicolea Julián (Logroño, La Rioja)</i> Castilian Trade in the Low Countries in the Early 16 th Century. The Activities of the Merchant Pedro de Arnedo in the Town of Middleburg ..	51
<i>Klemens Kaps (Wien)</i> Zwischen Zentraleuropa und iberischem Atlantik. Mailänder Kaufleute in Cádiz im 18. Jahrhundert.....	85
<i>Evelyn Korsch (Erfurt)</i> Meriten und Machenschaften des Gregorio Agdollo. Ein Armenier im Dienste Sachsens	107
<i>Hermann Wellenreuther (Göttingen)</i> Die Amerikanische Revolution im Handel. Die Neugestaltung des atlantischen Wirtschaftsraums 1775–1796.....	139
<i>Ulla Kypta (Basel)</i> Informationskosten in der vormodernen Wirtschaft. Vierte Jahrestagung des Arbeitskreises für spätmittelalterliche Wirtschaftsgeschichte	163

CASTILIAN TRADE IN THE LOW COUNTRIES IN THE EARLY 16TH CENTURY

The Activities of the Merchant Pedro de Arnedo in the Town of Middleburg*

Fco. Javier Goicolea Julián

1. Introduction

The late Middle Ages and the first years of the early modern period were characterized in the lands of the Crown of Castile by economic growth and the expansion of trade brought about by a number of factors which enabled a hitherto unprecedented boom in Castilian trade in Europe.¹ Having overcome the late-medieval crisis, which heralded a rationalization of the economy and subsequent sustained growth after the first half of the 15th century, other factors that were gradually emerging help us to understand Castile's commercial success during the transition from the Middle Ages to the early modern period. Such factors included the changes that took place in the structure of European international trade at the time and made it possible for Castilian merchants to benefit from extremely favourable conditions that would allow them to capitalise on the possibilities available to them, and which were to improve even further thanks to the geographical discoveries of the late 1400s.

Changes in demand also had a major impact. After the 15th century, increased consumption in certain sectors of society was in evidence in some European areas. Initially, this increase was sparked by members of the high nobility and the ecclesiastical aristocracy, although greater demand gradually spread amongst urban sectors of merchants and leading artisans, whose numbers grew as towns expanded and developed. In these commercial flows, Castilian merchants often acted as mere intermediaries of the sought-after items, although they did also encourage demand for goods such as wool and certain dyestuffs such as pastel or new fabrics.

* This essay was written within the framework of the Research Project *Poder, sociedad y fiscalidad al norte de la Corona de Castilla en el tránsito del Medievo a la Modernidad* (HAR2014-52469-C3-3-P), funded by the Ministry of Economy and Competitiveness, and based at the University of Valladolid. It is part of the Network Arca Común.

1 Hilario Casado Alonso, *El triunfo de Mercurio. La presencia castellana en Europa (siglos XV y XVI)*, Burgos 2003, pp. 19–52, and more recently *idem*, *Circuitos comerciales y flujos financieros en Castilla a fines de la Edad Media e inicios de la Modernidad*, in: *Estados y mercados financieros en el Occidente cristiano (siglos XIII–XVI)*. Proceedings of the XLI Week of Medieval Studies at Estella, Pamplona 2015, pp. 273–307, here pp. 280–286.

Castilian merchants and their business undertakings also benefitted from the momentum resulting from having embraced major institutional, instrumental and technical innovations, which led to greater efficiency and competitiveness and which enabled transaction costs to be cut. Such developments included bills of exchange, maritime insurance, the Tuscan model of companies, the network of large payments fairs, new accounting methods and double-entry accounting, the emergence of business mathematics or the creation of trade consulates in the main European business centres. These latter institutions were reflected in the Crown of Castile through the setting up of the consulates at Burgos (1494) and Bilbao (1511), framed by a national economic policy promoted by the monarchy which sought to endow both trade and merchants with a more stable legal structure in which ownership rights would be more clearly set out.

All of this should not, however, lead us to overlook the fact that such unprecedented development of Castilian trade was ultimately due to the presence of merchants and financiers who moved away from their Spanish towns of origin and settled in various European ports and cities to conduct their business and where they were actively involved in international trade.² The Castilian colonies of merchants settled mainly in the Low Countries, since this area was one of the most dynamic in Europe during the 15th and 16th centuries, and was a region where many trade routes converged that contributed to the large-scale expansion of the economy.³ Although Spanish merchants did take up residence in less well-known commercial centres such as Ypres, Utrecht, Haarlem, Arnemuiden or Middelburg, the main centres to attract Spanish merchants from different places and of varying fortunes were the cities of Bruges and Antwerp.

It was the town of Middelburg on the coast of Zeeland, the largest in the area, political capital of Zeeland and a major centre for the exchange of goods on the island of Walcheren, at the so-called “gateway to the Low Countries”, that was to become the home and operations base for the merchant Pedro de Arnedo, the central figure of this study.⁴ Not by chance did he settle in Middelburg in the late Middle

2 Hilario Casado Alonso, *Las colonias de mercaderes castellanos en Europa en los siglos XV y XVI*, in: Idem (ed.), *Castilla y Europa. Comercio y mercaderes en los siglos XIV, XV y XVI*, Burgos 1995, pp. 15–56; Alberto Angulo Morales, *Criaderos de agentes económicos. Las colonias mercantiles vascas en los inicios de la Edad Moderna (1450–1550)*, in: Imanol Vitoros Casado / Francisco Javier Goicolea Julián / Alberto Angulo Morales / Álvaro Aragón Ruano (eds.), *Hacienda, fiscalidad y agentes económicos en la Cornisa cantábrica y su entorno (1450–1550). Nuevos textos para su estudio*, University of the Basque Country, Bilbao 2015.

3 All of this occurred despite the numerous wars that raged (Raimond Fagel, *Guerra y comercio en los Países Bajos. El control del comercio en tiempos de guerra a través de las ordenanzas (1506–1559)*, in: *Studia Historica, Historia Moderna* 27, 2005, pp. 25–55).

4 Louis Sicking, *La llave de los Países Bajos: el acceso marítimo y las apuestas territoriales de las villas de la Isla de Walcheren en Zelanda (siglos XV–XVI). El caso de Middelburgo*, in: Beatriz Arizaga Bolumburu / José Ángel Solórzano Telechea (eds.), *La ciudad medieval y su influencia territorial*, Logroño 2007, pp. 395–422; idem, *La paradoxe de l'accès: le rôle des avant-ports dans les anciens Pays-Bas à la fin du Moyen Âge et au début de l'époque moderne*

Ages at a time when Antwerp was taking over from Bruges as the main centre for trade and business⁵. In this period Middelburg was immersed in a bitter struggle with other towns on the island of Walcheren, such as Veere and Vlissingen, owned by the powerful lords of Veere, or Arnemuiden from which would emerge largely triumphant and consolidate its position during the first half of the 16th century as a key town for the interests of Spanish merchants in the Low Countries.⁶ It comes as no surprise, therefore, that in the early 1500s Pedro de Arnedo should combine his own business interests with the functions of an intermediary as the person in charge of the commercial operations of Castilian and Basque companies and merchants, an activity which proved vital to the success of his own business undertakings and which was based on sound relationships and mutual trust.⁷

2. The merchant of Middelburg, Pedro de Arnedo

The surviving documents provide very few details concerning Pedro de Arnedo's life. The first reliable information available sees him in Flanders at the turn of the 16th century, where he was linked to a number of business ventures. Several notarial documents from Seville in 1503 refer to him as a merchant resident in Flanders, while other documents from Bordeaux referring him after 1504 as a merchant in the town of Middelburg in Zeeland, working for leading companies of Castilian merchants.⁸

(approche comparative générale), in: Michel Bochaca / Jan-Luc Sarrazin (eds.), *Ports et littoraux de l'Europe atlantique. Transformations naturelles et aménagements humains (XIV^e-XVI^e siècles)*, Rennes 2007, pp. 227-255. The activity of the port of Middelburg has been studied by W. S. Unger, *Bronnen tot de geschiedenis van Middelburg in den landsheerlijken tijd*, The Hague 1923-1931, 3 vols. For a joint view, see the books of Raymond Fagel, *De Hispano-Vlaamse Wereld. De contacten tussen Spanjaarden en Nederlanders, 1496-1555*, Brussels 1996; Louis Sicking, *Neptune and the Netherlands: State, Economy and War at Sea in the Renaissance*, Leiden 2004.

- 5 Francis Brumont / Jean-Philippe Priotti, *Identités marchandes. Merciers et hommes d'affaires dans le commerce entre les Pays-Bas et l'Espagne (1533-1556)*, in: *Bulletin de la Commission Royale d'Histoire* (Brussels) 180, 2014, pp. 139-360.
- 6 Sicking, *La llave de los Países Bajos*, pp. 395-422.
- 7 Hilario Casado Alonso, *Crecimiento económico, redes de comercio y fiscalidad en Castilla a fines de la Edad Media*, in: Juan Antonio Bonachia Hernando / David Carvajal de la Vega (eds.), *Los negocios del hombre. Comercio y rentas en Castilla. Siglos XV y XVI*, Valladolid 2012, pp. 17-35; David Carvajal de la Vega, *Redes socioeconómicas y mercaderes castellanos a fines de la Edad Media e inicios de la Moderna*, in: Idem / Javier Añibarro Rodríguez / Imanol Vitores Casado (eds.), *Redes sociales y económicas en el mundo bajomedieval*, Valladolid 2011, pp. 81-101, here pp. 96-99.
- 8 Manuela Ronquillo Rubio, *Los vascos en Sevilla y su tierra durante los siglos XIII, XIV y XV. Fundamentos de su éxito y permanencia*, Bilbao 2004, p. 242; Mappie A. Drost (ed.), *Documents pour servir à l'histoire du commerce des Pays-Bas avec la France jusqu'à 1585. II, Actes notariés de Bordeaux: 1470-1520*, 's-Gravenhage 1989.

We do not know, however, when Pedro de Arnedo settled in Middelburg, and whether or not he arrived in the town directly from Castile in the 15th century, or whether this Zeeland town became the final destination of a merchant who had already tried his luck in other ports and trade centres. We do have occasional references to a certain Pedro de Arnedo in the 1490s, linked to a member of a noble family in the city of Valencia, Francesc de Castellví, for whom he was said to have worked as an assistant and procurator, and for whom he undertook commercial activities as is reflected in two bills of exchange issued from Cagliari to Valencia and dated 1492.⁹ Should it prove to be the same person, this information only complicates the matter further and widens the area in which the merchant engaged in his activities, confirming that he was involved in trade with Italy. For the moment, however, in this initial approach we are not in a position to state that it is the same person referred to in Middelburg in the early 16th century. As mentioned, his having settled in the town was no coincidence given its strategic location as the destination for goods heading for Flanders and Brabant, particularly bearing in mind the importance which the city of Antwerp was gaining in the late 15th century due to its displacing Bruges as the main trade and business centre in the area.¹⁰

His surname points to his possible origins from the area of lower Rioja, where the surname Arnedo appears in the late Middle Ages in towns such as Calahorra or Arnedo itself, according to a number of surviving municipal censuses.¹¹ He was not, however, the only businessman from around La Rioja amongst the Spanish merchants who played a leading role in the prosperous Low Countries in the late Middle Ages. In Antwerp, for example, there were the Haro and the Nájera families. People from Castile to be found in Bruges included merchants from the towns of Logroño and Najera in the latter half of the 15th century.¹² Others hailed from the region of Biscay. Such was the case of the Rodrigo de Navarrete and Hernando de Orozco families, who both originated from Logroño and formed part of the nation of Biscay, for which Hernando de Orozco held the position of consul in the first half of the 16th century.¹³ The economic standing and the volume of business they conducted was clearly very similar, although evidence indicates that in the early decades of the 16th century some of them, such as the Yanguas, Soria, Moreno or

9 David Igual Luis, *Letras de cambio de Cagliari a Valencia (1481–1499)*, in: *Archivo Storico Sardo* 49, 2014, pp. 207–306, particularly pp. 245f., 289f.

10 Brumont / Priotti, *Identités marchandes*, pp. 139–360; Jean-Albert Goris, *Étude sur les colonies marchandes méridionales (Portugais, Espagnols, Italiens) à Anvers de 1488 à 1567*, Louvain 1925.

11 Fco. Javier Goicolea Julián, *Gobierno y sociedad en un núcleo urbano de La Rioja Baja: Calahorra (s. XIII – inicios del XVI)*, in: *Espacio, Tiempo y Forma, Historia Medieval* 16, 2003, pp. 107–150; idem, *Arnedo a fines del Medievo e inicios de la Edad Moderna: aspectos organizativos de una comunidad de villa y tierra riojana*, in: *Historia. Instituciones. Documentos* 34, 2007, pp. 117–146.

12 Casado Alonso, *El triunfo de Mercurio*, pp. 79–103.

13 Raymond Fagel, *Los hombres de la lana y del hierro: mercaderes vascos en los Países Bajos. Siglo XVI*, in: *El licenciado Poza en Flandes*, Bilbao 1996, pp. 55–66.

Enciso,¹⁴ belonged to the leading merchant families in the town of Logroño. Their links to Pedro de Arnedo are unknown, however, although surviving registers and account books do show what business was conducted between the merchant of Middelburg and other merchants also from La Rioja, such as Juan de Santurde, who were resident in Bruges.

The first details gathered concerning Pedro de Arnedo's life and business activities come from a range of sources. Certain information has survived in notarial registers in Seville and Bordeaux. With regard to the former, evidence exists of several payments due to Pedro de Arnedo in 1503 from Biscayan shipmasters, including Fernando de Alsedo and Juan de Bilbao. The former, together with his fellow townsman from Portugaleta, Juan Ochoa de Novia, owed the merchant and steward from Seville, Rodrigo de Ballesteros, as well as Diego de Covarrubias, Diego de San Juan and Pedro de Arnedo in Flanders 42 gold ducats, for 424 and $\frac{3}{4}$ yards of linen. In the same year, 1503, Juan de Bilbao had agreed to pay the same creditors in Bruges, including Pedro de Arnedo, 111 ducats for certain goods from the port of Sluis (La Esclusa).¹⁵

Pedro de Arnedo's role as an intermediary in the Low Countries, specifically in Middelburg, is confirmed through several pieces of information concerning pastel and wine loaded at the port of Bordeaux between 1504 and 1510, of which Pedro de Arnedo was consignee at the ports of Arnemuiden or Sluis, as reflected in the accompanying chart. Various notarial documents from Bordeaux confirm that between 1504 and 1510, the Middelburg merchant Pedro de Arnedo, either as titleholder or as proxy for the usual titleholder, was in charge of receiving at the nearby outport of Arnemuiden, and less frequently at Sluis, various amounts of pastel loaded and shipped from Brittany at the port of Bordeaux, whose suppliers were merchants in Toulouse.¹⁶ Prominent among these was Jean de Bernuy, a member

14 Fco. Javier Goicolea Julián, De Logroño a la corte de Carlos V: Vida y negocios del contador real Juan de Enciso, in: Ernesto García Fernández / Juan Antonio Bonachía Hernando (eds.), Hacienda, Mercado y Poder al norte de la Corona de Castilla en el tránsito del medievo a la modernidad, Valladolid 2015, pp. 189–214; idem, Mercaderes y hombres de negocio: el poder del dinero en el mundo urbano riojano de fines de la Edad Media e inicios de la Edad Moderna, in: Hispania 227, 2007, pp. 947–992. Information concerning merchants from La Rioja is also provided by Brumont / Priotti, Identités marchandes, pp. 139–360.

15 Ronquillo Rubio, Los vascos en Sevilla, p. 242.

16 Jacques Bernard, Navires et gens de mer à Bordeaux (vers 1400 – vers 1550), Paris 1968, vol. III, pp. 167, 187, 189, 191, 193, 197, 217, 219; Drost (ed.), Documents pour servir à l'histoire du commerce des Pays-Bas avec la France, docs. 248, 249, 255, 258, 259, 293, 297, 300, 307, 309, 312, 319, 322, 355, 417, 418, 420, 428, 442, 456, 457. Table 1 has been drawn up based on these documents. Both works highlight the key role played by the outport of Arnemuiden as the arrival point for goods shipped from Bordeaux in the late 15th and early 16th century. Arnemuiden, the outport of Middelburg, enjoyed a privileged position thanks to its proximity to the roadstead of Walcheren, which facilitated its growth as a centre for receiving goods, and which in turn clashed with the interests of Middelburg, which sought to halt the expansion of Arnemuiden and to intervene in its business activities through a policy of jurisdictional purchases in several *ambacht* or administrative districts in the area surrounding the outport. All of

of a wealthy family of merchants of Jewish origin who had settled in Toulouse after 1499 and whose business was largely based on pastel.¹⁷

The amounts loaded onto various ships between 1504 and 1510 ranged from the 12 bales of pastel loaded on 25 November 1504 to the 204 bales shipped on 1 July 1506, and amongst the charterers from Bordeaux we find members of Spanish families of Jewish descent who had settled in the city, such as Pedro del Poyo or Antonio López de Villanueva, both linked to the Bernuy Company.¹⁸ In this sense, their role in Bordeaux must have been very similar to that played by Copín de Valladolid, Pedro de Salinas or Pedro de Arnedo himself on the coast of Zeeland, the merchant of Middelburg on this occasion taking charge of receiving the bales of pastel for the Bernuy Company as well as for other merchants from Toulouse at the port of Arnemuiden.¹⁹ However, we do not know whether his function was merely that of a consignee or a commission merchant²⁰, or what payment Pedro de Arnedo

this led to a legal dispute which the Grand Council of Mechelen resolved by issuing a ruling in 1531 in favour of Middelburg, confirming the latter's rights and blocking, for the time being, Arnemuiden's desire for independence (Sicking, *La llave de los Países Bajos*, pp. 405–416). In any case, activity at the port of Arnemuiden continued to be of great importance in the decades immediately afterwards, as is borne out by the information concerning the value of goods imported and exported by the Zeeland ports over a number of years during the 1540s and 1550s (Goris, *Étude sur les colonies marchandes méridionales*, pp. 330–335).

- 17 Hilario Casado Alonso, *De la judería a la grandeza de España. La trayectoria de los Bernuy, una familia de mercaderes. Siglos XIV–XIX*, in: *Bulletin of the Society for Spanish and Portuguese Historical Studies* 22/2, 1997, pp. 9–27; *idem*, *El triunfo de Mercurio*, pp. 137–162.
- 18 *Idem*, *Los agentes castellanos en los puertos atlánticos: Los ejemplos de Burdeos y los Países Bajos (siglos XV y XVI)*, in: Adela Fábregas García (ed.), *Navegación y puertos en época medieval y moderna*, Granada 2012, pp. 163–194, particularly pp. 188f.
- 19 Some of these figures already appear in previous studies. Such is the case of Copín de Valladolid, a member of a group of merchants who had also settled in the town of Middelburg after 1500 and figured prominently as a consignee of goods at the outport of Arnemuiden in the early 16th century (Bernard, *Navires et gens de mer à Bordeaux*, pp. 141, 145, 151, 155, 163, 167, 183, 205, 207, 209, 213, 215, 265, 317, 327, 329). The Valladolid family produced some of the most powerful merchants in the town of Middelburg, even lending their services to Charles V (Raymond Fagel, *Spaanse kooplieden in Middelburg vóór de Opstand: succesvolle integratie met behoud van eigen identiteit*, in: *Nieuwe Nederlanders. Vestiging van migranten door de eeuwen heen*, Amsterdam 1996, pp. 26f.).
- 20 According to Betsabé Caunedo del Potro, the annual salaries paid to the commission merchants from Burgos who plied their trade in overseas commercial towns in the late 15th and early 16th century varied between 12,000 and 50,000 maravedies (Betsabé Caunedo del Potro, *Factores burgaleses. ¿Privilegiados o postergados?*, in: *En la España Medieval* 21, 1998, pp. 97–113, particularly p. 105). Juan de Zornoza, commission merchant for Antón de Novia, was paid 12,000 maravedies by his master for carrying out this work at Flanders in 1506 (Ronquillo Rubio, *Los vascos en Sevilla*, p. 274). The Spanish consulate at Bruges assumed the task of regulating the activity of the commission merchants under their jurisdiction (Margarita Sánchez Martín, *Los archivos españoles de Brujas*, in: *Medievalismo* 7, 1997, pp. 325–342, particularly p. 328). However, in addition to the agreed annual salary, the contracts also stipulated other aspects such as the cost of accommodation, food and clothing, employing assistants or use of

received for his work from Middelburg. Analysis of various commission merchant contracts in overseas trade centres do, nevertheless, show that in addition to receiving an annual salary and being paid all related expenses, they were also given a percentage of the profits made by the families and trading companies as an incentive, which almost endowed to them with the status of partners.²¹

Whatever the case may have been, their role as intermediaries yielded a source of wealth for many commission merchants and agents who rose to the ranks of merchants, conducting their own business in towns and cities overseas, such as Middelburg, and playing an active part in long-distance trade.²² In this regard, we know that Pedro de Arnedo acted as both agent and merchant for his own person in the latter years of his life, availing himself of some of the workers entrusted with intervening in some of his business activities. In 1505, for instance, one of these employees, by the name of Cristoff, took charge of selling barrels of herring in Bordeaux to local merchants.²³ Another commission merchant was entrusted with drawing up several of his account books in Middelburg, as can be seen in Pedro de Arnedo's surviving accounting documents dated between 1509 and 1512.

Table 1: Shipments of Pastel and Wine Received by Pedro de Arnedo

Date	Supplier	Product	Amount	Point of arrival	Recipient
1504, 15-X	Juan de Bernuy, a merchant from Toulouse	pastel	24 bales	Arnemuiden	Pedro de Salinas or Pedro de Arnedo
1504, 29-X	Juan de Bernuy	pastel	30 bales	Arnemuiden	Pedro de Salinas or Pedro de Arnedo
1504, 29-X	Juan de Bernuy	pastel	10 bales	Arnemuiden	Jean Lepape or Pedro de Arnedo
1504, 19-XI	Pierre del Poyo, a merchant from Bordeaux, on behalf of Juan de Bernuy	pastel	74 bales	Arnemuiden	Pedro de Salinas or Pedro de Arnedo (on behalf of Rodrigo de Valladolid)
1504, 19-XI	Pierre del Poyo, a merchant from Bordeaux, on behalf of Juan de Bernuy	pastel	22 bales	Arnemuiden	Antonio del Valle, Diego de Haro or Pedro de Arnedo (on behalf of the two former)
1504, 25-XI	Juan de Bernuy	pastel	150 bales	Arnemuiden	Pedro de Salinas or Pedro de Arnedo

pack animals, a ban on conducting any private business, or the obligation to present accounts and registers (Casado Alonso, *Crecimiento económico, redes de comercio*, p. 27).

21 *Ibid.*, pp. 26–28.

22 Alberto Angulo Morales, *En poco tiempo vienen ricos e hazen a sus amos pobres. De factores o encomenderos a protagonistas directos del gran comercio internacional (siglos XV–XVII)*, in: Ernesto García Fernández (ed.), *Bilbao, Vitoria y San Sebastián: Espacios para mercaderes, clérigos y gobernantes en el Medievo y la Modernidad*, Bilbao 2005, pp. 79–115.

23 Drost (ed.), *Documents pour servir à l'histoire du commerce des Pays-Bas*, doc. 341.

Date	Supplier	Product	Amount	Point of arrival	Recipient
1504, 25-XI	Juan de Bernuy	pastel	35 bales	Arnemuiden	Jean Lepape or Pedro de Arnedo
1504, 25-XI	Juan de Bernuy	pastel	12 bales	Arnemuiden	Antonio del Valle or Pedro de Arnedo
1504, 25-XI	Juan de Bernuy	pastel	8 bales	Arnemuiden	Diego de Haro or Pedro de Arnedo
1505, 31-X	Robin Desaulx	wine	42 tuns	Arnemuiden	Jean Desaulx or Pedro de Arnedo
1505, 31-X	Juan de Bernuy	pastel	20 bales	Arnemuiden	Pedro de Arnedo
1505, 31-X	Juan de Bernuy	pastel	100 bales	Arnemuiden	Juan de Salinas or Pedro de Arnedo
1505, 3-XI	Juan de Bernuy	pastel	100 bales	Arnemuiden	Pedro de Arnedo
1505, 7-XI	Juan de Bernuy	pastel	100 bales	Arnemuiden	Pedro de Arnedo
1505, 10-XI	Guirault Ebrard, from Toulouse	pastel	100 bales	Arnemuiden	Pedro de Arnedo
1505, 17-XI	Guirault Ebrard, from Toulouse	pastel	100 bales	Arnemuiden	Pedro de Arnedo
1505, 16-XII	Estienne Dulmyeres, Denys Debelbeser and Guirault Ebrard, merchants from Toulouse	pastel	180 bales	Arnemuiden	Pedro de Arnedo
1505, 24-XII	Estienne Dulmyeres, Denys Debelbeser and Guirault Ebrard, merchants from Toulouse	pastel	169 bales	Sluis	Pedro de Arnedo
1506, 13-VI	Jean Carriere	pastel	86 bales	Arnemuiden	Pedro de Arnedo
1506, 1-VII	Thomas Debondie	pastel	204 bales	Arnemuiden	Pedro de Arnedo, following the wishes of Pedro de Salinas (on behalf of Rodrigo de Valladolid)
1508, 25-X	Juan de Bernuy	pastel	30 bales	Arnemuiden	Pedro de Salinas and, in his absence, Pedro de Arnedo
1508, 3-XI	Juan de Bernuy	pastel	23 bales	Arnemuiden	Pedro de Salinas and, in his absence, Pedro de Arnedo
1508, 3-XI	Juan de Bernuy	pastel	50 bales	Arnemuiden	Pedro de Salinas and, in his absence, Pedro de Arnedo
1508, 9-XI	Juan de Bernuy and Antoine López de Villeneuve, a merchant from Bordeaux	pastel	30 bales	Arnemuiden	Pedro de Salinas and, in his absence, Pedro de Arnedo
1509, 19-I	Loys de Losparasse, Rogier de Suhbiete and Menault Demartes, merchants from Bordeaux	wine	15 tuns 1 pipe 1 large barrel	Arnemuiden	Pedro de Arnedo

Date	Supplier	Product	Amount	Point of arrival	Recipient
1510, 29-IV	Guirault Ebrard	pastel	87 bales	Arnemuiden	Guillem Peyre and, in his absence, Pedro de Arnedo
1510, 29-IV	Guirault Ebrard	pastel	108 bales	Arnemuiden	Guillem Peyre and, in his absence, Pedro de Arnedo

Source: Mappie A. Drost (ed.), Documents pour servir à l'histoire du commerce des Pays-Bas avec la France jusqu'à 1585. II, Actes notariés de Bordeaux: 1470-1520, 's-Gravenhage 1989.

In the surviving accounting entries, the commission merchant refers to his master or Pedro de Arnedo. They also mention the merchant's wife in 1509, whom he also calls lady. This is the only allusion to the family of Pedro de Arnedo, if we exclude the documentary references to Antonio de Arnedo, possibly his brother, who is on record as having provided a number of services for the Middelburg merchant. In July 1511, for instance, the commission merchant recorded various cash payments made to Antonio de Arnedo for having travelled to Bruges and made a note of the cloths. In August, the expenses were due to the thirty days the above-mentioned Antonio de Arnedo had spent at the house in Middelburg and for the consumption of a barrel of wine. These payments were made on 25 August together with a further payment of over £2 in cash also given to Antonio de Arnedo. These payments were documented by his commission merchant after Pedro de Arnedo had passed away, the merchant's death being the main biographical detail set down in the accounting records to have survived. Indeed, the death of Pedro de Arnedo occurred in late March 1511, the commission merchant making frequent subsequent references to his master; "may he rest in glory" or "whom may God protect", since the commission merchant continued to manage Pedro de Arnedo's business affairs up until early 1512.²⁴ The accounting entries, however, contain no record of any heir or heirs to his personal wealth, the only references in this regard being those reflecting the intervention of the executors of the will, who received various payments in August and October 1511.

3. The Accounting Documents Preserved at Westminster Abbey

Strangely enough, the accounting documents of Pedro de Arnedo, or more precisely, several fragments of the entries and accounts of his business activities, come neither from the archives of the Crown of Castile nor from the Low Countries. The accounting documents used in the present research in fact form part of the archive

²⁴ WAM (Westminster Abbey Muniments), Fragment 120. Access to said English documents is provided thanks to the kindness of Hilario Casado Alonso, Ernesto Oyarbide, José Miguel Escribano Páez and Matthew Payne, Keeper of the Muniments of Westminster Abbey.

of Westminster Abbey in the United Kingdom, where they appeared as documents used as the lining for other docketts. Their origin and how they made their way to the abbey are unknown.²⁵ This is, in any case, a unique instance of documents of this kind, with no other evidence of records of a similar nature being known in England at the time. The case is also exceptional in that it reflects the activities of a Castilian merchant who had come to settle in a European Atlantic coastal trade centre.

The ultimate use to which they were put explains why the accounting entries have not been preserved in full, but only various fragments with pieces missing have reached us, making analysis of the documents extremely difficult and restricting their usefulness. They comprise 41 bifolia or sheets with large pieces missing on the sides of the debit and credit. Most refer to accounts for the year 1511, although others provide information concerning accounts and entries for 1509, 1510 and 1512.

The limitations inherent in those documents are therefore clear, since we lack the full accounts for any of the years in question, even the best-documented, 1511. Any detailed quantitative study of the merchant Pedro de Arnedo's annual revenues and expenses that would enable us to determine how successful his business activities may have been is therefore impossible. Nevertheless, despite the imperfections of the documentary corpus, its analysis is of undoubted interest; firstly, because unlike other geopolitical areas such as the Crown of Aragon or Italy, where such early commercial accounting documents are common²⁶, the same cannot be said for the case of merchants in the Crown of Castile. Indeed, the preservation of an accounts ledger belonging to a Castilian merchant for the period in question appears exceptional, and would join the other scarce surviving documents such as the accounts ledger of the Burgos merchants Simón Díaz el Rico and Juan de Castro (1465–1511) and the accounts of Juan Alonso de Sahagún, Tristán de Sahagún and Andrés Escobar, merchants from Burgos and Antwerp (1490–1492).²⁷

25 On most of the sheets, except for six, the foliation has also been severed or cannot be distinguished. Several fragments of these entries are transcribed in the documentary appendix.

26 Raymond de Roover, *Aux origines d'une technique intellectuelle: la formation et l'expansion de la comptabilité à partie doublée (I)*, in: *Annales d'Histoire Économique et Sociale* 44, 1937, pp. 171–193 and (II), in: *Ibid.* 45, 1937, pp. 270–298; Federico Melis, *Aspetti della vita economica medievale. Studi nell'archivio Datini di Prato, Siena* 1962; *idem*, *Documenti per la storia economica dei secoli XIII–XVI*, Firenze 1972; Víctor Hurtado, *Libre de deutes, trameses i rebudes de Jaume de Mitjavila i Companya (1345–1370)*, Barcelona 2005; Enrique Cruselles Gómez, *Los comerciantes valencianos del siglo XV y sus libros de cuentas*, Castellón 2007; Juanjo Cáceres Nevot, *Un análisis de contabilidad comercial del siglo XV: el Libro de cuentas de Joan Gasull, mercader de Barcelona*, in: *Studium. Revista de Humanidades* 17, 2011, pp. 39–63.

27 Casado Alonso, *Circuitos comerciales y flujos financieros*, pp. 278f. Iago Irijoa Cortés has recently brought to light interesting documentary evidence concerning the Basque merchant Juan Ibáñez de Herrani, whose accounts register for the years 1495–1503 has been preserved (Iago Irijoa Cortés, *Fuentes inéditas para el estudio de mercaderes guipuzcoanos a fines de la*

The entries and accounting records of Pedro de Arnedo for the years 1509–1512 are thus in themselves documents of enormous interest for gaining an insight into early Castilian commercial accounting. In addition, the accounts are of a fairly humble merchant who largely worked in the service of other merchants at a port located strategically on the coast of Zeeland, which in itself is quite remarkable. The accounts are, therefore, unique in the sense that Pedro de Arnedo did not reside either in a large Castilian town such as Burgos, or in either of the two major trade centres in Flanders. Indeed, his residence in a modest, yet strategically located town on the coast of Zeeland such as Middelburg, meant that he was key to the success of the commercial activities of several of the trading companies and merchants for whom Middelburg was one of the cornerstones of their business in the Atlantic.

The use of certain double-entry accounting mechanisms highlights the fact that Pedro de Arnedo and his commission merchant were familiar with said accounting method, which had been employed in Castile since the 15th century, but of which there is very little evidence for so early a period.²⁸ On the left-hand side of the sheets, the commission merchant records what “he owes”, consisting of the payments made following the instructions of Pedro de Arnedo, on many occasions to business partners or merchants for whom he worked, whilst on the right-hand side was noted down what “he is owed” through money returned or revenue deriving from the sale of goods. Where necessary, reference is made in both cases to the page on which the payment or returned money had been written down. Such a double-entry system was far from perfect yet does highlight the fact that Pedro de Arnedo’s commission merchant was familiar with Arabic numbers, as is reflected in certain entries, this kind of numbering being a feature of so-called “Castilian accounting”.²⁹ Use of these Arabic numbers was, however, absent from the final accounts which had to appear in Roman numerals, since Castilian legislation forbade any final accounts from being written down using Arabic numbering, with the argument that Arabic numbers were easier to forge. The currency used is obviously the local currency of Middelburg. Amounts of money were expressed in pounds *groot* (£), shillings (s) and pence (d), although the accounts referred to other currencies such as florins, ducats as well as currencies of lesser value that were used in the area.

The accounts bring to light substantial commercial information concerning the details of Pedro de Arnedo’s business dealings, such as the trade routes and areas he was involved in a regional as well as a wider scale, on the items traded, and the businesspeople and carriers – particularly shipmasters – with whom he traded and

Edad Media: una aproximación al Libro de registros de Juan Ibáñez de Hernani (1495–1503), in: Bonachía Hernando / Carvajal de la Vega (eds.), *Los negocios del hombre*, pp. 147–173).

28 Esteban Hernández Esteve, *Contribución al estudio de la historiografía contable en España*, in: *Revista Española de Financiación y Contabilidad* 34, 1981, pp. 11–30; idem, *Reflexiones sobre la naturaleza y los orígenes de la contabilidad por partida doble*, in: *Pecunia* 1, 2005, pp. 93–124.

29 This is also reflected in the account books of the merchant Juan de Castro (1534–1538) at the Spanish Consulate at Bruges (Sánchez Martín, *Los archivos españoles de Brujas*, pp. 336f.).

for whom he worked on many occasions. What is above all of great interest is the information concerning the day-to-day running of his business affairs, which ranged from supplying items for his own house to various activities related to organising transport to Zeeland as well as unloading the products at Middelburg and other outports in Zeeland, together with their transport to the house and warehouses in Middelburg, or to other towns and cities.

The accounting documents also reflect the bills of exchange that were sent to various European trade centres, currency exchange, or the trips made by the commission merchant to the fairs at Antwerp. In the following pages, we shall, however, focus on better-documented aspects that will help gain an understanding of the activities undertaken at Middelburg and other business activities in which Pedro de Arnedo was involved. Such aspects concern the arrival at the Zeeland outports of Medialburque (Middelburg), Ramua (Arnhemuiden), Canfer (Veere) or Sluis of various ships carrying goods from Spanish ports and the French Atlantic coast as well as their return, the businessmen working in Bruges, Antwerp, Middelburg, Arnhemuiden, Canfer (Veere) or Vergas (Bergen-op-Zoom), with whom Pedro de Arnedo had commercial dealings, not forgetting his partners in cities such as Toulouse, Seville, Cádiz or Bordeaux, the shipmasters whose cargoes he took charge of loading and unloading, or the items he traded.

4. Intermediary and Businessman. The Work of Pedro de Arnedo in the Service of Other Merchants and their Business

4.1. The Arrival of Goods at Zeeland: Handling, Distribution and Sale of Imported Goods

The accounting sources which have survived reflect Pedro de Arnedo's handling of certain commodities which reached the Low Countries after being exported from Spain.³⁰ Indeed, there is evidence of his involvement, either on its own or on behalf of others, in dealing in wool, vegetable dyes, Basque iron, wine, oil or fruit together with other luxury items such as spices or tanned leather. As regards wool, a basic raw material exported to the area in question, there is evidence of Pedro de Arnedo's commission merchant having received 348 sacks of wool, owned by Juan Cruzat, a merchant from Navarre, according to the expense settled on 7 October 1511.³¹

As we shall see, this is a further example of the role played by Pedro de Arnedo acting on behalf of various merchants and trade networks. His services as a business agent clearly covered a wide range of activities, given that he had the power to

30 Casado Alonso, *El triunfo de Mercurio*, p. 63; Goris, *Étude sur les colonies marchandes méridionales*, pp. 253–269.

31 Juan Cruzat acted as commission merchant for his family, one of whose main business activities was wool exports to the Low Countries (Valentín Vázquez de Prada, *Mercaderes navarros en Europa. Siglo XVI*, Pamplona 2015, pp. 182–195).

administer, act for and legally represent the merchants and companies in whose service he was employed. His tasks at Middelburg included sending bills of exchange and letters³², although the accounting entries refer above all to activities related to loading and freightage. The work began with his commission merchant being taken "on board the ships" that waited in the roadstead at Walcheren, where ships and other large vessels anchored. Middelburg was in fact linked by the river Arne to the mentioned roadstead, one of the largest centres of navigation in Europe during the late Middle Ages and the 16th century, which benefitted enormously from its location in relation to Bruges and Antwerp. Pedro de Arnedo's commission merchant therefore travelled up the river Arne to the ships anchored at the roadstead in order to inspect the goods, particularly items of food such as wine or oil, which occasionally arrived in poor condition. There is little doubt that dependence on the river Arne shaped maritime transport, as it was a small, winding river, which in the early 16th century must have been virtually inaccessible at low tide for the larger sea-going vessels. As a result, the cargo had to be transported from the larger ships to smaller vessels before going on to the town. As shall be seen, freight was also loaded directly onto small boats to be taken to Bruges or Antwerp.³³

Pedro de Arnedo's work, together with that of his commission merchant at Middelburg, was never ending, as is shown in the accounting entries. This is reflected in the many references to paying various shipmasters for freightage³⁴, hiring smaller boats – *charrúas*, *bateles*, *botequines* – to transport the goods from the ships to Middelburg, Bruges or Antwerp, or vice-versa when it came to loading goods onto the smaller vessels anchored at the roadstead, overland transport in carts³⁵, payment of duties and taxes such as the *avería de la Nación*³⁶ and, principally, the local tax

32 On 29 August 1511, Pedro de Arnedo's commission merchant sent Antonio de Nebreda to Bruges with several bills of exchange for Gonzalo Gómez, one bill of exchange for Alart Bul, a resident of Amsterdam, as well as another for Jaco, the commission merchant of Juan Eviesona's wife. The accounting entries also record letters being sent to peninsular areas, although the reasons are not detailed. Clearly, one important function of business agents like Pedro de Arnedo must have been to send all kinds of information concerning markets, prices, costs, currency fluctuations and so on. The importance of the information for the commercial network has been highlighted by Hilario Casado Alonso, *Los flujos de información en las redes comerciales castellanas de los siglos XV y XVI*, in: *Investigaciones de Historia Económica* 10, 2008, pp. 35–68.

33 In the 15th century, mechanisms equipped with iron lifters were required to make the port of Middelburg deeper, and throughout the 16th century the town's authorities undertook and completed work aimed at improving the navigation channels, extending the old port and building a second one (Sicking, *La llave de los Países Bajos*, pp. 417f.).

34 On 10 July 1511, £1 was paid to a shipmaster from Brittany for bringing tuns for Gonzalo Gómez, and £3 9s 1d was paid to an English shipmaster for bringing 14 bales of wax belonging to Antonio de Salinas.

35 On 26 September 1509, 2 dineros was spent on travelling to Veere and Arnemuiden "by cart". See documentary appendix.

36 Louis Gilliodts-Van Severen, *Cartulaire de l'ancien Consulat d'Espagne à Bruges*, Brujas 1901, vol. I, pp. 99f.

(*costume*) levied on incoming items.³⁷ The weight of the goods was also recorded, as were payments made to workers for loading and unloading barrels, sacks, casks, pipes, bales, pulley wheels and log reels³⁸; the transport, storage and sale of goods; sending mail and messengers; collecting money at fairs such as Antwerp³⁹; or the tedious task of having tuns and barrels repaired⁴⁰, as well as the packing, bundling⁴¹ or encasing⁴² of the goods that left Middelburg for Spanish, French, English or Italian ports.

All of these activities, which entailed a significant financial outlay for Pedro de Arnedo given that he was often obliged to pay in advance for the work carried out on behalf of other merchants, were extremely important for him and for the other businessmen involved in the same commercial network, for whom he conducted the various undertakings. The activities he was engaged in clearly reflect the confidence he had in the leading merchants involved in the commercial network or networks of which he formed part, since the list of businessmen whose affairs he handled was long. His accounting ledger contains the names of such debtors as Gracián de Gomeza, Pedro Dupré (whom he refers to as his colleague), Felipe de Carrión, Silvestre Pardo, Gonzalo Gómez, Antón de Novia, Juan de Estella, Juan de Santurde, Antonio Xerviez, Antonio de Burgos, Juan Cruzat, Gerónimo Boniseni, Juan Díaz de Haro or Pedro de Espinosa.

Mention has already been made of the role played by Pedro de Arnedo as the recipient of *pastel* from Bordeaux at the port of Arnemuiden. Nevertheless, scarcely any documented reference is found to this effect in the surviving fragments of his accounts, and it is virtually absent in the entries recorded between 1509 and 1512 by his commission merchant. Indeed, the natural dye which was noted down, particularly in the account books that have survived, is *grana*, which also arrived packed in bales, and which was destined for textile centres such as London, as reflected when Pedro de Arnedo's commission merchant recorded in the accounts corresponding to 1511 the payment of 3d for loading a bale of *grana* owned by Felipe de Carrión onto the boat of Juan de Escalante which was to set sail for the English capital. This detail again highlights his role as an intermediary working on behalf of another of the leading families of Castilian merchants, the Carrión family.

Another item the Carrión family imported through the outer ports at Zeeland, and in the handling of which Pedro de Arnedo was also involved, was fruit from

37 On 7 October 1511, £4 7s 10d was paid for the tax (*costume*) and for the cost of the 348 sacks belonging to Juan Cruzat shipped on Erasmo de Zureciaga's boat.

38 *En cinco de jullyo 6 dineros que costó cargar su paca en Myguel de Aldaby, qu'es dos dineros de los trabajadores e 4 dineros de botequin asta la nao.*

39 The entries for 1511 reflect a payment of £1 5s to cover the cost of staying at the June fair in Antwerp.

40 On 30 March 1512, 1s 1d was paid to a cooper for mending the head of a tun.

41 The accounts reflect several payments for purchasing rolls of lead in Antwerp used in packaging. On 5 November 1511, for example, a payment of 8d was made to the tax-collector at Middelburg for 16 rolls of lead brought in from Antwerp for use in packaging.

42 On 1 August 1511, 7s were paid to "Juanfn", the cooper, for preparing 14 tuns for shipping.

Andalusia, specifically Malaga.⁴³ The accounts ledger for 1511 shows the operations conducted by Pedro de Arnedo's commission merchant for the unloading and sale of fruit from Malaga belonging to Felipe de Carrión. The associated expense for the operation in favour of Felipe de Carrión is noted down in late April and early May, and there is reference to letters sent to Bruges to inform of the ship's arrival, the transport of the fruit from the ship to Middelburg, the purchase of straw to be placed under the fruit, and to yarn for sewing up the bales, as well as to the weighing of the fruit on the scale and various payments made to workers hired to transport the fruit to the wharf in addition to a mention of all the various tasks undertaken prior to the sale of the fruit.

Specifically, there were 849 packs of fruit which Felipe de Carrión had to share with the merchants of Middelburg, Copín de Valladolid and Antonio de Burgos, with Felipe de Carrión's share being the largest since it comprised 531 packs. Prominent amongst the buyers were the so-called Sterlings, people from the Germanic countries and the Baltic, who acquired 248 packs, for which they paid just over £45, although there is also a record of some women from Ghent who purchased 26 packs, as well as mention of an English buyer. Regarding the type of fruit, and although this is almost always referred to in general, the records do mention oranges and pomegranates, or dried fruit such as hazelnuts that were sent with Felipe de Carrión's servant to a Mr. Silvestre Pardo in Antwerp, on 5 April 1512.⁴⁴

Pedro de Arnedo was also involved with other products such as luxury leather – tanned leathers –, spices such as liquorice and pepper, or aromatic herbs such as basil, in this instance supplying it to individuals. The information which has survived concerning all of these goods is very sparse. The accounts ledgers reflect the sale of 37 tanned leathers, sold at 2s a piece. As regards the liquorice, there is a record in 1509 of the arrival of 20 bales of this product that were transported from the shipmaster to Antwerp in a small boat. The bales belonged to Juan de Estella, member of a well-known family of merchants from Vitoria and resident in the Low Countries.⁴⁵ The shipmaster was paid £1 for freightage in addition to a further 6d

43 Exporting fruit from Malaga to various European markets was an activity in which several companies of Castilian merchants were involved. This can be seen in the case of the Pesquera-Silos company, who sold this product, specifically dried fruit, to the Italian market (Hilario Casado Alonso, *Los negocios de la compañía Pesquera-Silos en Florencia en los inicios del siglo XVI*, in: García Fernández / Bonachía Hernando (eds.), *Hacienda, Mercado y Poder*, pp. 69–97, particularly pp. 84f.). The importance of fruit exports from Portugal and Spain to the Low Countries after the late 15th century has already been highlighted by Goris, *Étude sur les colonies marchandes méridionales*, p. 254.

44 See documentary appendix.

45 Juan de Estella was a merchant active in Flanders between 1504 and 1519, and his transactions in Bruges as a recipient of sacks of wool are well documented (Fagel, *Los hombres de la lana y del hierro*, pp. 60–62). Pedro de Arnedo's accounts show that he also dealt in *grana*. Information concerning the Estella family from Vitoria is provided by Ernesto García Fernández, *Gobernar la ciudad en la Edad Media: Oligarquías y élites urbanas en el País Vasco*, Vitoria 2004, pp. 335f.

for use of the ship's small rowing boat which transported the bales to a *charrúa*, and for travelling "on board" the *charrúa* which in turn transported the bales to Antwerp.⁴⁶ Later, Pedro de Arnedo's commission merchant made an entry documenting the sale of 18 bales of liquorice, at 2s 1d per bale, which yielded a profit of £1 17s 6d. Another spice, pepper, was sold to pharmacists in the town, including a certain Copén, who paid £2 10d "for the pepper" on 21 June. Finally, basil was one of the products sent to Antwerp, and supplied to Silvestre Pardo in 1512; specifically 30 lots, at 4d per lot, which amounted to 10s 10d.⁴⁷

Less information is available concerning the sale of incense, soap and turpentine, or items related to the war such as saltpetre or arms. In the case of the incense, it is known that this item, as did certain batches of resin, occasionally arrived together with pastel aboard ships chartered in Bordeaux and heading for Arnemuiden in the early 16th century, as occurred in 1508.⁴⁸ In contrast, Pedro de Arnedo's accounts for the years immediately afterwards are scant in this regard. The only instance of this is for 2 August 1511, when Pedro de Arnedo's commission merchant recorded a small entry of 13s 10d received in Antwerp corresponding to the price of the incense. By contrast, sales of soap and turpentine in 1511 yielded more succulent profits. For the soap, they received £23 9s and for the turpentine £8 5s 1d. Finally, with regard to the business of war, there is a record of the sale of 1,332 pounds of saltpetre, for which they were paid £18 12s 11d, in addition to the sale of a large cabbage with a server and three stones that were transported to the house of Antonio de Burgos.⁴⁹ As with the turpentine and the soap, the origin of the products is not detailed.

Dealings in oil, wine and iron are far better documented, perhaps because Pedro de Arnedo also traded with these goods for himself. This is the case with oil from Andalusia. Many of the ships that reached the outports at Zeeland carried tuns and pipes of oil in their hold and bilge which were received in the town by the merchant Pedro de Arnedo and his commission merchant. They took charge of the delivery, unloading and selling their own tuns as well as those of other Middelburg merchants such as Gonzalo Gómez, Pedro Dupré⁵⁰ and, once again, Felipe de Carrión, a merchant resident in Bruges who had a number of business contacts with Seville, a city

46 See documentary appendix.

47 Ibid.

48 Drost (ed.), Documents pour servir à l'histoire du commerce des Pays-Bas, doc. 420.

49 These sales needed the relevant licence from the government who, in 1511, during the regency of Margarita of Austria and because of the war with France, had forbidden the sale of saltpetre and gunpowder as well as all kinds of weapons and munitions to both the Flemish and foreigners (Fagel, Guerra y comercio en los Países Bajos, pp. 34f.).

50 He was also involved in trading wine from Bordeaux to Zeeland (Arnemuiden), as can be seen in 1505 (Bernard, Navires et gens de mer a Bordeaux, pp. 190f.), as well as the sale of iron. In the accounts entries corresponding to 1512, the "credit" side mentions a sale of 714 pounds of iron made by Pedro Dupré on 13 January.

in which several members of his family from Burgos resided.⁵¹ Their oils, together with those of Gonzalo Gómez, Pedro Dupré and Pedro de Arnedo himself, had arrived in Zeeland in 1511 on board the ship of Antón de Novia⁵², a Bilbao merchant resident in Seville, as well as on the ships of Juan de Escalante, Miguel de la Torre, Nicolás de Luxarra, Juan Martínez de Luxarra, Sancho de Oñate or Pedro de Rada, in whose ship Pedro de Arnedo owned 26 tuns of oil.

These shipments were often transported directly from the outports at Zeeland to Bruges using small boats known as *charrúas*.⁵³ Such was the case, for instance, on 25 February 1511, when Pedro de Arnedo's commission merchant noted in the account book a payment of 15s corresponding to the tax (*costume*) for 10 tuns of oil belonging to Felipe de Carrión, which had been unloaded from Juan de Escalante's ship onto Pierre Esteban's *charrúa* to be taken to Bruges. On 24 April, 9s were paid for taxes (*costume*), in this case for the 12 pipes of oil on board Juan Martínez de Luxarra's ship, which had been sent on a *charrúa* to Bruges, where Felipe de Carrión acted as resident merchant. Together with the oil, olives also arrived frequently, as was the case with the six barrels owned by Felipe de Carrión himself, which were taken to Bruges on a *charrúa* on 22 January 1511.

The oil that reached Middelburg was stored in buildings owned by Pedro de Arnedo, specifically at a wharf to where the tuns were transported, and from whence a number of sales were made throughout 1511, although the accounts fail to provide clear information concerning which sales were private and which were for others. Sales ranged from the 2 tuns of fatty oil sold to a tax collector in Middelburg for £15 16s, to the 27 tuns sold to a businessman by the name of Alart Bul. Two residents of Amsterdam, Clays Clasyo and Juan Eslot, also figure among those who bought oil. For instance, on 2 October Juan Eslot acquired 3 tuns and 10 *rayas*, at a cost of £7 9s per tun, and 15s 5d per *raya*.⁵⁴ The price per tun of oil was just over twice the price of a tun of wine, proving more profitable for Pedro de Arnedo as well as for the other suppliers whose shipments he handled.

Pedro de Arnedo's link to the wine trade is documented from the early 16th century, when we know that the merchant was in charge of receiving various amounts of wine from Gascony that reached the port at the neighbouring town of

51 Natalia Palenzuela Domínguez, *Los mercaderes burgaleses en Sevilla a fines de la Edad Media*, Sevilla 2003, pp. 130, 170, 176f.; Enrique Otte, *Sevilla y sus mercaderes a fines de la Edad Media*, Sevilla 1996, pp. 144, 203.

52 Antón de Novia owned warehouses for storing oil in the district of la Mar in Seville. There is documentary evidence dating from 1504 concerning the sale of his oil in Flanders (Ronquillo Rubio, *Los vascos en Sevilla*, pp. 227, 265f.).

53 The work of the carriers was regulated through the corresponding guild, and there were various agreements established between the guild of carriers and the merchant corporations of the nations of Castile and Biscay throughout the 16th century (Casado Alonso, *Los agentes castellanos en los puertos atlánticos*, particularly pp. 188f.).

54 See documentary appendix.

Arnemuiden.⁵⁵ These were different shipments of tuns of wine which various merchants from Bordeaux freighted for the Zeeland town of Arnemuiden. In 1505, there is evidence of a shipment by the Bordeaux merchant Robin Desaulx of 42 tuns of wine on board a caravel owned by Jean Jacob, a shipmaster from Brittany, which were to be received at the port of Arnemuiden by Jean Desaulx, his brother, or by Pedro de Arnedo.⁵⁶ Some years later, in 1509, Pedro de Arnedo appeared as the merchant in Middelburg to whom 15 tuns were to be delivered, in addition to a pipe and a large barrel of wine at the port of Arnemuiden. This wine was shipped from the port of Bordeaux by three merchants who lived in the town: Rogier de Suhubiete, Lois de Losparasse and Menault Demartes.⁵⁷

Pedro de Arnedo was therefore in charge of handling the arrival of shipments of wine from various Bordeaux suppliers and merchants. This is reflected in the account book of 1511, which also shows how he combined this activity with his own dealings, from his "command centre" in Middelburg. The same year witnessed the arrival of several ships carrying wine, documentary evidence for which includes the ships of Penmarch, Juan Tristián, a wine supplier from Gascony, as well as other ships bringing wine from Romania (Andalusia), in addition to ships from southern Spain such as the one referred to as being from Alicante or "those from Alicante" which we know Pedro de Arnedo's commission merchant visited on several occasions with a cooper or simply to test the wines the ship was carrying.

Over a period of several months, the 1511 account book provides documentary evidence of various sales of wine by the commission merchant, prominent amongst which were the 9 tuns and 1 quarto sold to Bartolomé de Malinas on 12 March, and the 7 tuns and 1 quarto sold to Gerar de Grot on 5 April. For the first sale, they obtained £26 16s 6d, and for the second £23 4s. In this latter sale, we also know the price established per tun, which was £3 4s. The surviving documents show that these sales were made to private individuals and tended to range from some 3 tuns to 1 pipe or 1 large barrel, such as the lot sold on 20 June to Antonio de la Pisió for 14s 10d. After Pedro de Arnedo's death in March 1511, his commission merchant inventoried 22 tuns and 3 quarts of Gascony belonging to "my master", which were stored at several houses in Middelburg.

Iron from the Basque region was another of the principal commodities the merchant Pedro de Arnedo traded, in this case on a private basis. There are many references to this item throughout 1511, when the Middelburg merchant acquired various batches of this metal from three suppliers: Miqueo de la Torre, Diego de Mansilla and Domingo de Bidao. From the first, he purchased 64 Spanish quintals; from the second, 3,009 pounds; and from the third, 5,000 pounds, which he bought with a partner called Lorencín. The total came to just over £44, as reflected in the

55 This commercial trade between France and the Zeeland ports is well documented from the Middle Ages to the Early Modern period (Jean Craybeckx, *Un grand commerce d'importation: Les vins de France aux anciens Pays-Bas (XIII^e-XVI^e siècle)*, Paris 1958).

56 Drost (ed.), *Documents pour servir à l'histoire du commerce des Pays-Bas*, doc. 293.

57 *Ibid.*, doc. 442.

account book for that year, which also records the price paid per quintal in the case of the iron of Diego de Mansilla and Domingo de Bidao, 4s 10d per quintal.

The iron was transported from the north of Castile to Zeeland aboard two ships from the town of San Sebastian in Guipúzcoa⁵⁸; the iron belonging to Miqueo de la Torre on captain Juan de Fahotas's ship, and the iron belonging to Diego de Mansilla and Domingo de Bidao on Erasmo de Zureciaga's ship.⁵⁹ For the first shipment, we know that Pedro de Arnedo paid 19s 6d freightage, while for Domingo de Bidao's iron the cost was 15s 3d. Pedro de Arnedo paid to have the iron transported from the ships to their final destination in the town. This meant that he also had to bear the cost of the small boat in which the iron was ferried from the larger vessels as well as the corresponding tax (*costume*), in addition to paying the workers who took the load to be weighed and the actual weighing prior to the sale of the iron at Middelburg. For the iron bought from Domingo de Bidao, the unloading and weighing amounted to a further 5s 10d.

Table 2: Purchases of Iron Documented in 1511 and the Profit Made on their Sale

Date	Seller	Amount	Price of the quintal	Outlay	Sale price	Profit
15 April	Miqueo de la Torre	64 Spanish quintals	-	£25 11s 1d	-	£1 15s
-	Diego de Mansilla	3,009 pounds	4s 10d	£7 6s 2d	-	11s 6d
-	Domingo de Bidao	5,000 pounds	4s 10d	£12 1s 8d	5s 4d	19s 2d

Source: WAM (*Westminster Abbey Muniments*), Fragment 120. Monetary abbreviations refer to pounds *groot* (£), *shillings* (s) and *pence* (d).

In Middelburg, most of the iron was sold for 5s 4d per quintal, which yielded a profit for Pedro de Arnedo of 11s 6d in the case of the iron bought from Diego de Mansilla; 19s 2d for the iron bought from Domingo de Bidao; and £1 15s for the iron bought from Miqueo de la Torre. Some of Pedro de Arnedo's clients who are

- 58 The importance of iron exports from ports in the Basque region, Biscay or Guipúzcoa to the Low Countries has been highlighted by various authors such as Jean Philippe Priotti, *El comercio de los puertos vascos peninsulares con el noroeste europeo durante el siglo XVI*, in: *Itsas Memoria. Revista de Estudios Marítimos del País Vasco* 4, 2003, pp. 193–206.
- 59 The presence of Basque ships at Middelburg and other Zeeland ports from the Late Middle Ages is well documented (Ernesto García Fernández, *Los vascos y el mar: su inserción en un espacio comercial europeo en el transcurso de la Baja Edad Media*, in: *El abra: ¿Mare Nostrum? Portugalete y el mar*, Proceedings of the IV "Noble Villa de Portugalete" Meeting of Historical Studies, Portugalete 2006, pp. 22–74; Eduardo Inclán Gil, *El dinero de la mar: el comercio de la costa vasca con Europa en los siglos XIV al XVI*, in: García Fernández (ed.), *Bilbao, Vitoria y San Sebastián: espacios para mercaderes*, pp. 17–78, particularly pp. 48–55). In 1511, most of the ships documented in Pedro de Arnedo's accounts are Basque ships. Specifically, there is a record of the arrival at the ports in Zeeland of 11 Basque ships, six from ports in Guipúzcoa and three from Biscay (WAM, Fragment 120).

specifically mentioned in the accounting entries include blacksmiths and residents of Middelburg as well as places such as Frangelingas (Vlessingen) and Canfer (Veere), in addition to English and Scottish buyers who acquired various amounts ranging from small quantities scarcely exceeding 100 pounds to large quantities which could exceed 5,000 pounds.⁶⁰ Pedro de Arnedo's accounts also make reference to the arrival of metal products such as anchors, which tended to be shipped together with iron bars and which Pedro de Arnedo stored in his house and sold to various clients including shipmasters. Indeed, his possessions included several anchors, and among the quintals of iron shipped to Middelburg in 1511 aboard the Basque vessels was at least one anchor worth £2 15s 10d, according to the payment debited to the shipmaster Pedro de Uriarte.

Table 3: Expenses Related to Transporting, Unloading and Weighing the Iron

Miqueo de la Torre's iron

Batch	Outlay
Freightage for shipping 64 quintals of iron and <i>averias</i> aboard the ship of Juan de Fahotas, resident of San Sebastian	19s 6d
small boat	2d
Workers	2d
tax (<i>costume</i>)	4d

Diego de Mansilla's iron

Batch	Outlay
Freightage for shipping 24 quintals of iron aboard the ship of Erasmo de Zureciaga, resident of San Sebastian	5s
From unloading the iron up to its sale	3s

Domingo de Bidao's iron

Batch	Outlay
Freightage for shipping 73 quintals of iron aboard the ship of Erasmo de Zureciaga, resident of San Sebastian	15s 3d
From unloading the 5,000 pounds of iron up to its sale	5s 10d

Source: *WAM (Westminster Abbey Muniments), Fragment 120.*

60 After his death, his colleague Pedro Dupré played an active role in selling Pedro de Arnedo's iron. This is mentioned for early 1512, and for early 1511 (see documentary appendix, references to the sales made by Pedro; in other words, by Pedro Dupré, since the commission merchant refers to him by his first name and surname as well as just by his first name).

Table 4: Sales of Various Products

Date	Product	Buyer	Amount	Price	Revenue
1511, March 28	Wine	Simon the cooper	2 tuns	£3 3s per tun	£6 6s
1511, April 2	Iron	Juan Desmit, resident of Middelburg	202 pounds	5s 4d per quintal	10s 6d
1511, April 5	Wine	Gerar de Grot	7 tuns and 1 quarto	£3 4s per tun	£23 4s
1511, April 30	Fruit	Some women from Ghent	26 packs	3s 10d	£4 19s 8d
1511, April 30	Fruit	The <i>Sterlings</i>	248 packs	4s 8d	£45 9s 4d
1511, August 2	Soap	-	-	-	£23 9s
1511, August 2	turpentine	-	-	-	£8 5s 1d
1511, August 28	Iron	Jaco, blacksmith from Fragelingas	1,068 pounds	5s 4d quintal	£2 16s 11d
1511, September 1	Oil	Domingo, tax collector from Middelburg	2 tuns of fatty oil	7£ 8s per tun	£15 16s
1511, September 18	household items	-	-	-	£1 10d
1511, 2 October	Oil	Juan Eslot, resident of Amsterdam	3 tuns + 10 <i>ravas</i>	£7 9s per tun + 15s 5d for <i>rayas</i>	£23 6s 5d
1511, December 4	Iron	An Englishman	3,018 pounds	5s 3d quintal	£7 18s 9d
1512, January 8	Iron	A blacksmith from Middelburg	338 pounds	5s 4d per quintal	18s
-	Fruit	Hutalabo	5 packs with a net weight of 500 pounds	5s 2d	£1 5s 6d
-	tanned leather	-	37	2s per piece	£3 15s
-	liquorice	-	18 bales	2s 1d per bale	£1 17s 6d
-	saltpetre	-	1,332 pounds	£1 8s per quintal	£18 12s 11d
-	pepper	Copén the apothecary	-	-	£2 10s

Source: WAM (Westminster Abbey Muniments), Fragment 120.

4.2. Dealing in goods produced or acquired in the Low Countries

The accounts of Pedro de Arnedo that have survived reveal how this Middelburg merchant and his commission merchant handled the shipping of various products from ports in Zeeland to various European and Spanish destinations, in addition to selling goods – mainly herring – and acting as intermediaries to obtain a variety of manufactured products from some of their fellow Spaniards.

With regard to their export activities, there are references to shipments of food products such as herring, as well as cloths, wax, copper or wood. As for the herring, there are frequent references to this product caught in the North Sea and Pedro de Arnedo is on record as having sold it outside of Zeeland in the early 16th century. In 1506, for example, we know that one of his servants by the name of Cristof sold

several barrels of white herring owned by Pedro de Arnedo in Bordeaux. Specifically, reference is made to the sale of 11 barrels to the wife of the Bordeaux merchant, Guillaume Gelabert, a sale reported to the authorities by Loys Ambroys, another Middelburg merchant, who claimed that two of the barrels sold by Cristof, which were being kept with the others at a warehouse owned by the merchant Helies Crestian, were in fact his.⁶¹

Pedro de Arnedo purchased the herring at various locations on the Zeeland coast such as Frangelingas (Vlissingen), where on 22 September 1509, he dispatched a person to buy herring for just over £22.⁶² Subsequently, in the Middelburg merchant's house the brine was prepared to preserve the fish, as is recorded for the money spent on the barrels of salt to be used for said purpose.⁶³ The accounts of 1511 bear witness to the sale of various barrels and *quineques* of herring to individuals, who included certain people from Biscay as well as shipmasters such as Erasmo de Zureciaga. Sales ranged from half a barrel to over 6 barrels, and there is a record of 8s 10d having been paid for each of the 6 barrels sold at the merchant's house on 2 December. There are, however, references to barrels of herring sent out on certain ships, such as the Basque ship owned by Larrimiga, in which one whole barrel of 885 herring and two half barrels were loaded on 30 December 1511, the cost of which must have been paid by the merchant Juan de Estella. In November of the same year, there is also a record of Pedro de Arnedo and his commission merchant having inherited a *laste* of herring valued at over £3, which was loaded aboard the ship of the shipmaster Sebastián de Elcareta, bound for Naples.

The powerful Low Countries textile industry supplied cloth, although records for 1511 show that the amount being shipped was very small (1 bale and 3 packs) and consisted solely of fustian which had arrived in bales and packs at Pedro de Arnedo's house from Bergen-op-Zoom and Bruges in late 1511 to be loaded on board Juan Martínez de Luxarra's ship, which was bound for the Iberian peninsula.⁶⁴ Here Pedro de Arnedo acted merely as an intermediary (being paid either a salary or a commission) in the chain which involved purchasing and transporting the fustian to Cádiz and Seville for its owners. Those owners were none other than Pedro de Espinosa and Gerónimo Boniseni, merchants from Burgos and Siena, respectively, who resided in Seville, as well as Juan Díaz de Haro, as is recorded in various payments made on 19 and 25 December 1511.⁶⁵

61 Drost (ed.), Documents pour servir à l'histoire du commerce des Pays-Bas, doc. 341.

62 The entry was, however, crossed out, although it does bear witness to Pedro de Arnedo's involvement (see documentary appendix). Herring fishing and sale was one of the main maritime activities undertaken by the inhabitants of Vlissingen, a town that grew substantially during the 16th century (Sicking, *La llave de los Países Bajos*, p. 402).

63 On 26 September 1511, two barrels were taken to prepare brine "al arenque en dos vezes" at a cost of 4s.

64 See documentary appendix.

65 Information concerning the business of Pedro de Espinosa and Gerónimo Boniseni in Seville is provided by Otte, *Sevilla y sus mercaderes*, pp. 36, 38, 45, 75, 159, 161, 164, 172, 213. Pedro de Espinosa acted as a banker, while Gerónimo Boniseni is referred to as one of the great merchants of international trade, who is on record as having dealt in cloth, *grana*, oil or alum.

Along with the fustian, Pedro de Arnedo also worked for other merchants handling the export of wax on board some of the ships, operations for which there is documented evidence, specifically those of Juan de Escalante and Pedro de Rada. In 1511, there is a record of several bales of wax bound for Rouen. In March, for example, 5 bales of wax were loaded onto a *charrúa* at Middleburg to be taken to Juan de Escalante's ship for transport to Rouen. There is also a record on 10 July of £3 9s 1d having been paid to an English shipmaster for freighting 14 bales of wax belonging to Antonio de Salinas. It is also known that a barrel of candles from Bruges was loaded on board Pedro de Rada's ship bound for Cádiz, where it was to be picked up by the merchant Gerónimo Boniseni.

Other goods that Pedro de Arnedo ordered to have shipped out from Zeeland in 1511 were copper (1 *roldana*) and wood from the Rhineland that were loaded onto an Andalusian ship on 16 August of that year, or the two tuns, 1 box and 3 barrels of *hoja* and *hoja blanca*, transport of which was arranged by Pedro de Arnedo for Gracián de Gomeza. The barrels had been sent to Middelburg from Bergen-op-Zoom and were loaded to be shipped to Biscay on various vessels, including those of Diego de Arbolancha y Larrimiga.

The surviving accounts also reveal a number of deals between Pedro de Arnedo and various shipmasters – mainly Basque – and some of their relatives, who commissioned the Middelburg merchant to purchase a range of goods in return, one imagines, for the corresponding commission. Among these, we are able to distinguish products related to navigation and shipping supplies from other items manufactured for private use which shipmasters and their relatives commissioned Pedro de Arnedo to acquire at the main markets in the Low Countries.

Among the former products, we know that Pedro de Arnedo supplied anchors for some of the shipmasters whose ships docked at the ports in Zeeland although, at least where there is documentary evidence, these seem to have come from the Basque region. This is not the case with linen, another item supplied which, in this instance, was acquired at Flemish markets and was used, amongst other things, to make and repair sails. In 1511, just over £6 worth of linen was purchased for the shipmaster Erasmo de Zureciaga's brother, as is reflected in the owed section of the accounts ledger, specifically on 12 December⁶⁶.

Records also show how items of food were supplied to ships' crews, such products including the occasional barrel of herring as well as *bizcocho*. On 12 December, for instance, Pedro de Arnedo's commission merchant entered a payment in the 1511 account book corresponding to £5 6s 5d which his master had paid a baker in Middelburg for the *bizcocho* supplied to Rainos de Zureciaga, brother of the above-mentioned shipmaster from San Sebastian, Erasmo de Zureciaga. A month earlier, on 13 November, the debt recorded was 8s 10d, in this case for a barrel of herring which Erasmo de Zureciaga's grocer had taken from Pedro de Arnedo's house.

66 See documentary appendix.

Nevertheless, virtually all the goods supplied to the shipmasters, their relatives and the residents of the Basque towns and villages, were household items, articles of haberdashery and cloths which Pedro de Arnedo acquired in towns such as Arnemuiden or Veere, although mainly in the two large commercial centres of Bruges and Antwerp. The surviving accounts offer us information concerning the sale of household items at Pedro de Arnedo's house where decorative objects, such as stained-glass windows brought from Arnemuiden, were also to be found, and for whose transport the Middelburg merchant paid £1 2s 1d on an unknown date. Those who owed Pedro de Arnedo money for the purchases included some of the people already referred to and were involved in dealings with him. Such were the cases of Domingo de Bidao, from whom Pedro de Arnedo had purchased iron that same year 1511, or Sebastián de Elcareta, master of the ship *Magdalena* from San Sebastian, aboard which the Middelburg merchant had freighted several barrels of herring bound for the port of Naples. Pedro de Bidao's debts included several payments made at the request of Pedro de Arnedo. These were for half a dozen napkins sent to the daughter of Luis de Igarrola together with several tablecloths, coloured buckram and 75 amber beads for Bartolomé de Ezcarate's wife, in addition to two coloured bed canopy covers for his brother Miqueo, which measured one and a half yards in length and one and half feet less in width. All of these products had been acquired in Antwerp on 12 November 1511, very possibly reflecting the tastes and fashion in Flanders at the time.⁶⁷

Finally, the debts recorded for 1511 included several payments made by Pedro de Arnedo to acquire various cloths for the wife of the San Sebastian shipmaster Sebastián de Elcareta. Specifically, this was Scottish tow cloth, purchased at Canfer (Veere) for £8, as well as black cloths, *dobles cruces* and Armentier fabric, purchased in Bruges for just over £15.⁶⁸ There is also a record of Sebastián de Elcareta owing Pedro de Arnedo just over £24 for a payment which the Middelburg merchant had made on his behalf to Diego de Arbolancha, a resident of Bilbao, on behalf of Sampredo de Bertendona. Lending money was another of the business activities in which Pedro de Arnedo engaged, as we know that he granted a loan to Miguel de Aldaby, the shipmaster from Fuenterrabía, although in this case it amounted to only 5 ducats to be repaid within four months, according to the entry made on 15 July 1511.

67 Hilario Casado Alonso, *Al uso de Flandes. Cultura material y comercio artístico de la oligarquía burgalesa en los siglos XV y XVI*, in: *Estudios de historia y arte en homenaje al profesor D. Alberto C. Ibáñez Pérez*, Burgos 2005, pp. 155–159.

68 See Table 5.

5. Conclusions

Historical archives occasionally offer pleasant documentary surprises which, in addition to being a veritable gift for the historian, enable further insights into certain historical issues. Such is the case on hand, since it was nowhere else than at Westminster Abbey archive in the UK where, without their origin being known, various fragments came to light of the accounts of a Spanish merchant who had settled in the Zeeland town of Middelburg during the transitional period from the Middle Ages to the early modern period. The documentary corpus is by no means extensive and there are numerous pieces missing or badly torn that severely restrict the extent to which it can be studied. Nevertheless, we should not underestimate the value of the fragments which allow us to document some of the first evidence of double-entry accounting in an early 16th-century Castilian mercantile context, specifically between 1509 and 1512. Furthermore, the accounts of the merchant Pedro de Arnedo, who resided in neither Bruges nor Antwerp, but in the humbler yet strategically located town of Middelburg, also shed light on his business dealings, through which we have sought to contribute to existing knowledge concerning the colonies of Spanish merchants who set up in the Low Countries in the early 1500s.

The business in which Pedro de Arnedo was involved in Middelburg offers few surprises, framed as it is within the usual networks of trade between Spain and the Low Countries. Indeed, from their operations centre in the coastal town, the Middelburg merchant and his commission merchant traded in products related to the dyeing industry such as pastel from the area of Toulouse and *grana* for the cloth-making industry in the Low Countries and England, wool for the textile centres of Flanders and Brabant, in addition to iron and metallurgical products such as anchors from the Basque region. Prominent among the food products were French wines, sold through Bordeaux, or Andalusian wine, as well as oil and olives, fruit and dried fruit, also from Andalusia. Nor should we forget the spices and luxury manufactured goods such as tanned leather, soap and turpentine, or the weapons and munitions.

From Zeeland, Pedro de Arnedo also exported salted fish to France, Spain and Italy, Flemish cloth to Spain (Seville and Cádiz), wax to France (Rouen) and Andalusia, wood from the Rhineland and minerals such as copper to Andalusia, *hoja* and *hoja blanca* to Biscay, in addition to haberdashery items, furniture, luxury fabrics and decorative household items made in Bruges, Antwerp or at other, more modest manufacturing centres in the region of Zeeland. He acted mainly as a business intermediary working for trade networks run by more powerful merchants located in Seville, Bordeaux, Toulouse, Bruges or Antwerp, or was in the employ of shipmasters as well as their relatives, while his own business dealings were on a smaller scale and tended to focus on importing wine, oil and iron as well as the sale of salted fish.

As we have seen, his account books provide many examples of his business activities, foremost amongst which were loading, unloading, storage, transport and sale of goods, jobs in which his local commission merchant played a key role. The documentary fragments to survive were recorded by the above-mentioned assistant

who was employed by Arnedo in Middelburg, and there is also evidence of Pedro de Arnedo having been aided by a relative called Antonio de Arnedo, as well as by helpers scattered around other European trade centres and ports such as Bordeaux. Nevertheless, we believe that Pedro de Arnedo's main business activities in Middelburg involved his working for other more powerful merchants and businessmen. Most of them were Spanish and were located in Middelburg and, particularly, Bruges and Antwerp as well as in Spanish cities such as Seville, or French towns such as Toulouse and Bordeaux, since Pedro de Arnedo formed part of the business chains of various commercial networks that operated throughout Europe, and for whom he acted as intermediary.⁶⁹

As with other business agents located in other trade centres and ports on the Atlantic coast, his role was key to the success of Castilian trade. In Middelburg, records exist of Pedro de Arnedo being involved in services, deals and trade links with Copín de Valladolid, Pedro Dupré and Antonio de Burgos; in Bruges with Gonzalo Gómez, as well as with Felipe de Carrión, member of a well-known family of Burgos merchants who had also settled in Seville, and with Juan Cruzat, commission merchant for the wealthy family of Pamplona merchants with business interests in the Low Countries. In Antwerp, he had close ties with Silvestre Pardo, member of the powerful family from Burgos who had set up in the town, as well as with Juan de Estella, the merchant from Vitoria; in Toulouse with Jean de Bernuy, representative of one of the wealthiest Castilian merchant families of the time; and in Seville with Antón de Novia, Pedro de Espinosa and Gerónimo Boniseni. The first was a Bilbao merchant who had settled in Seville towards the end of the Middle Ages, while the latter was a merchant and banker originally from Burgos. Pedro de Espinosa, who hailed from Siena, was renowned as one of the leading Seville merchants in the early 16th century.

Finally, mention should be made of Pedro de Arnedo's links with the shipmasters whose ships docked at or sailed from Middelburg and other outports in Zeeland, carrying their own goods or those of other more powerful merchants for whom they worked. His accounting records reflect the payment of freightage or other business deals conducted with the shipmasters, such as making loans or supplying their ships as well as the procurement and sale of manufactured products. Those on record include ships from ports in England, Brittany, Andalusia, Alicante, Cantabria and above all, from the Basque region. The most frequently cited shipmasters include Juan Tristián (a shipmaster from Brittany), Pedro de Rada, Juan de Escalante from Cantabria, Larrimiga from Biscay or those from Guipúzcoa: Erasmo de Zureciaga, Juanot de Fahotas and Sebastián de Elcareta (the three from San Sebastian), Sancho de Oñate (from Fuenterrabía), Domingo de Ibire (from Motrico), and Juanot de Cutillos (from Pasajes).

69 Mention has already been made of Pedro de Arnedo's business links with Italy, which in all certainty also stretched to Portugal, to where Pedro de Arnedo travelled, as reflected in an accounting entry on 16 September 1509.

Table 5: Expenses Incurred by Pedro de Arnedo when Purchasing Various Products

Date	Product	Beneficiary and place of purchase	Amount	Price	Expenses
1509, September 20	Food	Bretons	2 capons		2s 3d
1509, September 20	Food	Pedro de Arnedo	several capons and hens	-	8s
1509, September 21	Food	Pedro de Arnedo	1 pint of unfermented grape juice	-	1d
1511, April 8	Ink	The accountant	1 small pot	-	2d
1511, July 6	textiles	Antonio de Arnedo	1 cap and 1 belt	-	3s 4d
1511, July 20	textiles	the brother of Violante de Beola	Twill	-	3s 3d
1511, July 20	textiles	Violante de Beola	twill for an apron	-	1s
1511, August 3	household items	Juan de Estella	various household items	-	£1 17s 10d
1511, August 10	Lead	Pedro de Arnedo	16 rolls (20 quintals 18 pounds)	-	£8 9s 5d
1511, 20 October	paper	Pedro de Arnedo	1 ream	-	2s 4d
1511, November 12	textiles	the daughter of Luis de Igarrola	6 napkins	-	4s 2d
1511, November 12	adornments	the wife of Barto-lomé de Ezcarate	75 amber beads	-	3s
1511, November 12	household items	the wife of Domingo de Bidao	1 coloured buckram	-	4s 8d
1511, November 12	household items	Miqueo de Bidao, brother of Domingo	2 ornamental covers	-	4s
1511, November 13	household items	the wife of Esteban de Lástur, from San Sebastian, in Antwerp	1 chamber pot	2s 8d	2s 8d
1511, November 13	household items	the wife of Esteban de Lástur, from San Sebastian, in Antwerp	1 wash basin	2s 8d	2s 6d
1511, December 12	Food	the brother of Erasmo de Zureciaga	<i>Bizcocho</i>	-	£5 6s 5d
1511, November 12	Flax	the brother of Erasmo de Zureciaga	7 quintals of linen	17s 8s per quintal	£6 3s 8d
1511, November 12	Flax	the brother of Erasmo de Zureciaga	2 quintals of linen	17s per quintal	£1 14s
1511, December 31	textiles	Domingo de Bidao	blue thread	-	6s 6d
1512, April 20	textiles	the wife of Sebastián de Elcarea, in Canfer	295 ells of Scottish tow cloth	6.5d per ell	£8
1512, April 21	textiles	the wife of Sebastián de Elcarea, in Bruges	3 black cloths and 1 <i>tinto en lana</i>	-	£6 9s
1512, April 21	textiles	the wife of Sebastián de Elcarea, in Bruges	2 <i>dobles cruces</i> of 32 and 31.5 ells	32d per ell	£8 9s 4d
1512, April 21	textiles	the wife of Sebastián de Elcarea, in Bruges	5.5 ells of Armentier for Hessian fabric	3s per ell	16s 6d

Source: WAM (Westminster Abbey Muniments), Fragment 120.

6. Documentary Appendix: Selection of Fragments of Certain Registers and Entries from the Accounts of Pedro de Arnedo

En 22 de setiembre de 509

My señor debe. Que di a Pedro el tonelero para comprar arenque en Frajelyngas 22 libras 12 sueldos 2 dineros, de lo qual me a dado my señor 4 sueldos 2 en un felypo, asy que queda 22 libras 8 sueldos

<22 libras 8 sueldos (*tachado*)>

En 26 de septiembre 9 libras 3 sueldos que di a Huga Rameson por mandado de my señor

9 libras 3 sueldos

En este día gasté de yr a Canfer y Ramua de carro

libras sueldos 2

En este día gasté de yr a Frajelyngas de carro y comer

libras sueldos 6

En 27 de septiembre XI libras 4 sueldos 1 dinero que di a Rodrigo de la Plaça con X libras 4 sueldos que di a su compañero Juan de la Syerra, y 1 libra 1 dinero al dicho Rodrigo de la Plaça

11 libras 4 sueldos 1

En este día 5 dineros que traje de unas agujas

libras sueldos 5

En este día 1 libra 6 dineros qu'es por 1 libra que dy al maestre del pasaje por las 20 balas de regalíz de Juan de Estella, y 2 dineros por yr a borne de la charrúa, que los levó a borne de la charrúa que los levó a Anberes, y 4 dineros que di al batel de la nao porque los levó a Borne de la charrúa

0 libras 18 sueldos 6

En este día X libras que di a Alvaro Pardo para en cuenta de las 19 libras 6 sueldos 9 que my señor le dió que devía a su tio Sylvestre

10 libras sueldos

Yten 5 dineros que costó levar los dos fardeles y el cofre que fueron a Ramua para se cargar a Sluis que Álvaro levó, que fue de levar al botequin un dinero y de botequin 4 dineros

libras sueldos 5

Por 19 barriles e medio 3 libras 10 sueldos

3 libras 10 sueldos

Más III sueldos por los dineros para cumplir las 60 libras

libras 3 sueldos

En moneda que me dió

7 libras sueldos 6

42 libras 0 sueldos 7

libras 14 sueldos 4

En 15 de abril de 511

Fierro de Myqueo de la Torre. Debe que pagué a cuenta al maestre Juanot de Fahotas, vecino de San Sevastian, por el flete de 64 quintales d'España, que dize el maestre podrá aver en 401 cabos a 3 dineros quintal es

libras 16 sueldos

En este día 3 sueldos 6 dineros e medio que's por las averías de aquí e d'España, qu'es por las d'España a medio dinero, e por las de aquí a 4 mitas, que's lo sobredicho e pasó estos dos partados a cuenta de mí señor, qu'en gloria sea, a fojas 43

libras 3 sueldos 6 e medio

En 13 de junio 12 sueldos 6 dineros qu'es por las bastas de su fierro a 1 sueldo 3 dineros millar

libras 12 sueldos 6

En este día 25 libras 11 sueldos medio dinero que le di de contado al dicho Myqueo

25 libras 11 sueldos medio

27 libras 3 sueldos 1 dinero

Graçian de Gomeça debe en 9 de jullyo 7 libras 6 sueldos 9 dineros que pareçe por cuenta feneçida con él en Ambe- res, commo está por este lybro a las fojas postreras	7 libras 6 sueldos 9
En 24 de jullyo 2 sueldos 10 dineros que's 1 sueldo que pagué de flete por sus 3 pieças que me enbyó d'Amberes, e 6 dineros de costume e 4 dineros de los traer de la cha- rrúa a casa, e de los tornar a cargar en el batel de Juanot de Cotillos, vecino de Pasaje	libras 1 sueldo 10
En 27 de jullyo 2 dineros que pagué al Corcobado del por- te de una carta suya que me enbió de Brujas	libras sueldos 2
En 25 de octubre 4 sueldos 3 dineros que le di a Martín d' Ollaryzqueta en Brujas commo pareçe por cuenta de Mar- tín d'Ollaryzqueta a foja 73	libras 4 sueldos 3
7 libras 13 sueldos	

Es le devydo en 27 de agosto 4 libras 10 sueldos 9,5 que me alcança v'feneçido en él/ de resto de una cuenta suya commo paresçe a fojas 70	III ^o libras X sueldos IX e medio
<2 toneles (<i>en e margen izquierdo</i>)> En primero de septiem- bre 15 libras 16 sueldos que es por 4 pipas de holio grasos que vendí a Domyngo costumero d'esta vylla, a 7 libras 18 sueldos (<i>rota</i>) syn rayas, y es a pagar 15 días pasa de bame- sa (<i>sic</i>) commo pareçe que le tengo hecho dehudor a fojas 78	XV libras XVI sueldos
En 19 de septiembre 6 libras 5 sueldos que que me escribió costaron los dos gobyletes que de Brujas me enbyó para Domyngo de Bydao, que pesaron 21 honças e un hochavo a 5 sueldos 11 dineros la honça	VI libras V sueldos
<3 toneles 1 pipa (<i>en el margen izquierdo</i>)> En este día 3 toneles e medio que le envyé a Brujas en 7 pipas de holio claro que se farletó de todos sus holyos, e póngolo aquí por allar la cuenta justa de todos sus holios	
<2 toneles (<i>en el margen izquierdo</i>)> En este día 2 toneles que entraron en renpleaxe en los que restan de la nao de Balmaseda e de Antón de Novia, pero no se ynchó un tonel, que no se alló en él que el quarto, y era muy mal holio, y quedase en el mesmo tonel. Asy quedan 20 toneles e me- dio que restan, se quedan en 17 toneles e medio llenos, e más aquel quarto de tonel malo	
<3 toneles (<i>en el margen izquierdo</i>)> En 2 de octubre, 23 libras 2 sueldos 5 dineros que es por 3 toneles de sus ho- lyos, que vendí a Juan Eslot, vecino de Hostardam, a 7 li- bras 9 sueldos, es 22 libras 7 sueldos. E de diez rayas que de más tenyan a 1 sueldo 6 dineros e medio, es 15 sueldos 5 dineros. Asy es todo lo sobre dicho	XXIII libras II sueldos V
<2 toneles (<i>en el margen izquierdo</i>)> En este día 2 toneles que puse de los suyos en la lonxa de my amo, que Dios a- ya, que son lo que de primero yo le avia prestado a él de los holyos de my amo, que Dios aya, para delybrar a Alva- ro de Castro	<libras sueldos (<i>tachado</i>)>
<tonel 1 pipa (<i>en el margen izquierdo</i>)> En 14 de octubre 1 pipa que di a Copyn de Valladolid, que él me escribyó se	

la diese por cuenta de Francisco de Carrión

<19 toneles 1 pipa (en el margen izquierdo)> En este día 19 toneles e medio que me resta a dar cuenta por esta plana, e se los paso adelante a fojas 88

<32 toneles 1 pipa (en el margen izquierdo)> __XLIX libras XIII^o sueldos II dineros e medio ____

<1.068 (en el margen izquierdo)> Es le debido en 28 de agosto 2 libras 16 sueldos 11, que es por 1 mill 68 libras de dicho fierro vendido a Jaco ferrero de Fragelyngas, a 5 sueldos 4 dineros quintal, commo paresçe a cuenta de Pedro que me lo a pagado a fojas 70

II libras XVI sueldos XI

<3.518 (en el margen izquierdo)> En este día 9 libras 7 sueldos 7 que yo mesmo reçebý de la muger de Xirquesea, por 3 mill 518 libras que le vendí a 5 sueldos 4

IX libras VII sueldos VII

<104 (en el margen izquierdo)> En 5 de septiembre 5 sueldos 6, que es por 104 libras que Pedro me da vendidas a 5 sueldos 4, como pareçe por su cuenta a fojas 86

libras V sueldos VI

<1.030 (en el margen izquierdo)> En 8 de septiembre 2 libras 14 sueldos <8 dineros (tachado)> 9, digo 2 libras 14 sueldos 9 que Pedro me da vendidos 1 mill 30 libras a 5 libras 4 dineros, con 2,5 dineros que pagó del peso e travadores, e 2 libras 14 sueldos 6,5 que pongo en cuenta a fojas 86

II libras XIII^o sueldos IX

<2.004 (en el margen izquierdo)> En 14 de septiembre 5 libras 6 sueldos 11 dineros, que es por 2 mill 4 libras que Pedro me da vendidos a 5 sueldos 4, con 5 dineros que pagó de las costas de lo pesar y meter en el peso, e 5 libras 6 sueldos 6 que me pone en cuenta a fojas 86

V libras VI sueldos XI

<250 (en el margen izquierdo)> En este día XIII sueldos II II que Pedro me da de 250 libras vendidas a 5 sueldos 4 quintal, de lo qual pagó 1 dinero de costas, e 13 sueldos 3 que da por cuenta a foja 86

libras XIII sueldos III^o

<1006 (en el margen izquierdo)> En 13 de octubre 2 libras 13 sueldos 8 que Pedro me da vendido 1 mill 6 libras a 5 sueldos 4, de lo qual pagó 1 dinero e medio del pesar e bruteros e 2 libras 13 sueldos 5,5 que me da a foja 77

II libras XIII sueldos VIII^o

<8.980 (en el margen izquierdo)> _____XXIII libras XVIII sueldos XI dineros ____

1511

Domyngo de Bydao debe en 30 de septiembre 1 libra 6 sueldos e medio que le alcançó de real (roto) de otra su cuenta commo paresçe a foja 82

I libra VI sueldos m^o

En 12 de noviembre 4 sueldos 2 que costaron media dozana de servylletas que enbyé para la fija de Luys de Ygarrola, con los manteles que él me dexó para hella

libras III^o sueldos II

En este día 3 sueldos que costaron unas quantas de ámbar que envyé para la muger de Bartolome d'Escarate, en que havý 750 quantas

libras III sueldos

En este día 4 sueldos 8 que costó un bucarán colorado que compré por su memoria, lo qual enbyé con las otras cosas a su muger. Están estos 3 partidos a cuenta de Antonio de la Serna a fojas 69

libras III^o sueldos VIII^o

En este día 2 dineros que dí al charruero que me traxo estas

cosas d'Amberes	libras	sueudos II
En este día 4 sueudos que costaron dos paramentos que compré para Myqueo, su hermano, de vela pyntados para cielos de cama, y los enbyé a su casa en la çesta con las otras cosas, y son de luengo una braça y media e de ancho dos palmos menos	libras	IIII ^o sueudos
En 31 de diciembre 6 sueudos 6 que costó el ylo de esadarçe (<i>sic</i>) azul que enbyé en la çesta pacado con las otras cosas, lo qual me enbyó Graçian de (<i>tachado</i>) Vergas commo es por su quenta a fojas 63	libras	VI sueudos VI
	II libras VIII sueudos VI dineros m ^o	
Erasmus de Çureçiaga, vecino de San Sebastián, deve en 18 de octubre 4 libras que di a su hermano Rainos commo parece a quenta de Pedro a foja 87	IIII ^o libras	sueudos
En 13 de noviembre 8 sueudos 10 dineros que es por un barril de arenque que levó de casa su despensero commo parece por quenta de arenques a fojas 84	libras VIII ^o	sueudos X
En 15 de noviembre 6 libras que dio Pedro a Rainos su hermano commo es por quenta de Pedro Dupré a fojas 91	VI libras	sueudos
	X libras VIII sueudos X dineros	
Estevan de Lástur, vecino de San Sebastián, debe en 13 de noviembre 5 sueudos 2 que es por un baçin e por un aguamanyl que enbyé a su muger con las cosas de Domyngo de Bydao. Que el baçin costó 2 sueudos 8 y el aguamanyl 2 sueudos 6 commo parece por quenta de Antonio de la Serina a fojas 69	libras	V sueudos II
En este día 2 dineros que di al charruero qu'este baçin e aguamanyl me traxo d'Amberes	libras	sueudos II
Yten primero de enero de 1512, 13 sueudos 5 dineros por resto d'esta quenta que pasó al año nuevo en este libro a foja 101	libras XIII	sueudos V
	XVIII sueudos IX dineros	
Erasmus de Çureçiaga debe en postrero de noviembre 10 libras que le alcançó de resto por otra su quenta commo parece aquí arriba a foja 57	X libras	sueudos
En 30 de noviembre, porque fue antes, 21 libras que Pedro dyo de gasto a su hermano, Rainos, commo por quenta de Pedro parece a fojas 94	XXI libras	sueudos
En 12 de diciembre 5 libras 6 sueudos 5 que pagó Pedro al fornero por el vyzcocho que su hermano tomó commo parece por quenta de Pedro Dupré a fojas 94	V libras	VI sueudos V
En este día 3 libras 15 sueudos que Pedro respondyó por las 6 lysardas que su hermano levó de casa de maestre Hullenbuxa a 3 felypos por paca	III libras	XV sueudos
En este día <7 libras 17 (<i>tachado</i>)> 6 libras 3 sueudos 8 que respondyó por su hermano por 7 quintales de lyno a 17 sueudos 8 dineros quintal	VI libras	III sueudos VIII ^o
En este día 1 libra 14 sueudos que pagué por 2 quintales de lyno que su hermano compró a 17 sueudos quintal	I libra	XIIII ^o sueudos
En este día 3 libras que dy de çontado a su hermano Rainos	III libras	sueudos
	L libras XIX sueudos I dinero	

1511

El señor Gonzalo Gómez deve en 21 de octubre 8 libras 13 sueldos 1 dinero que le alcançó de resto de otra su cuenta como parece a foja 79

VIII^o libras XIII sueldos I

En 24 de octubre 5 sueldos 8 que es por las costas que hizieron sus 9 fardales que enbyó d'Anveres, que los 4 se cargaron en Luxarra y que los 5 en Sancho de Cocynygas. Que de los 8 fardales pagué 8 dineros por pieça de costume y charruaje, a 4 dineros por cada cosa, e del otro faldel que era pequeño 2 dineros de costume e 2 dineros de charrúa

libras V sueldos VIII

VIII libras XVIII sueldos IX dineros

El señor Gonçalo Gómez deve en 30 de octubre 4 libras 6 sueldos 9 qu'es el resto que le alcançó d'esta cuenta de arriba, que digo los avya de dar a Felype de Carryón y lo tenya yo puesto a su cuenta, pero después no se lo dyo e se lo torné a poner en su cuenta a fojas 88

III^o libras VI sueldos IX

En 19 de diciembre 1 sueldo que pagué de charruaxe de una paca de la marca de la pe e una bala de fustanes de la be que menbyó de Vergas, la qual cargué en Juan Martines de Lujarra para Cáliz (*sic*) consignada a Pedro de Espinosa e Gerónimo Boneseny

libras I sueldo

En 25 de diciembre 4 sueldos 10 dineros que yzieron de costas sus dos pacas que vinieron de Brujas, que se cargaron para Sevilla a Gerónimo Boneseny e a Juan Díaz de Faro en Juan Martínez de Luxarra, qu'es 2 sueldos 4 por la charrúa de las traer e 3 sueldos de costume e 6 dineros de costas de las yr a cargar con otra paca e una bala de fustanes que harriba dyze que se cargó en la dicha nao
En primero de enero de 512, 1 libra que le restó a dever por esta cuenta que pasó al año nuevo en este lybro a foja 107

libras III^o sueldos X

I libra sueldos

V libras XII sueldos VII dineros

1512

Es le devydo a 13 de febrero 7 sueldos, y es por 140 libras de fierro peso d'España que traya la nao de Erasmo de Çureçiaga, allende de los 24 quintales que le tengo ya pagados, que tornados en peso de aquí es 145 libras, a 4 sueldos 10 dineros monta lo dicho, y es por fierros comprados del mesmo a fojas 102

libras VII sueldos

<U 100 (*en el margen izquierdo*)> Es le devydo en 7 de enero 5 sueldos 4, y es por un quintal vendido a un vyllano labrador en 4 cabos de la pila nueva, como es por cuenta de caja a foja 116

V (*tachado*)> libras V sueldos III^o

<U 338 (*en el margen izquierdo*)> En <primero (*tachado*)> 8 de enero 18 sueldos, y son por 338 libras que pesaron 10 cabos vendidos a un ferrero d'esta vylla a 5 sueldos 4 quintal como parece por cuenta de Pedro Dupré en este libro a foja 113, y es de la pila nueva

libras XVIII^o sueldos

<U 714 (*en el margen izquierdo*)> En 13 de enero 1 libra

18 sueldos 1 dinero, y es por 714 libras que Pedro Dupré vendió a 5 sueldos 4 quintal commo es por su cuenta a foja 113 I libra XVIII^o sueldos I
 <3 U 12 libras (en el margen izquierdo)> En 12 de febrero VII libras XVIII sueldos II por III U 12 libras que Pedro bendió a 5 sueldos 3 dineros por cuenta de Pedro a foja 123 VII libras XVIII^o sueldos II
 <4.164 (en el margen izquierdo)> X libras XIX sueldos VII dineros

Es le devydo en 17 de febrero I libra 6 dineros que le desquitó de otros dineros que le pagué de palletas que fueron a Brujas. v es por caja a foja 122 libras I sueldo VI

1512
 Silvestre Pardo debe en 5 de abryl 13 sueldos, qu'es 10 sueldos 10 por 30 lotes de basilico que le enbyé a 4 dineros lote, es 10 sueldos e 10 dineros del barril, e 2 sueldos 2 dineros es por las avellanas que le envyó con el criado de Felype de Carrión commo pareçe por caja a foja 132 libras XIII sueldos
 En 22 de mayo 1 libra 5 sueldos 7 qu'es por una barrica de palleta que l'enbyé a Amberes, 1 libra 5 sueldos, e de costume e carana (sic) 7 dineros, por Pedro Dupré a foja 152 I libra V sueldos VII
 En <2 (tachado)> primero de jullyo 35 libras 17 sueldos que di de cuenta a Juan Pardo en Anberes commo es por caja a fojas 157 XXXV libras XVII sueldos
 En este día dy por su mandado a un lençero 14 libras commo es por cuenta de caja a fojas 157 XIII^o libras sueldos
 <En 16 de jullyo 5 libras 5 (tachado)> LI libras 15 sueldos 7 dineros

Juanín tonelero debe e 2 de agosto 1 sueldo 6 dineros que es por un partido de nao nuestra de dos pypas vazias de pytaio que les no devyera poner commo es por caja a foja 164 libras I sueldo VI
 En este día 1 libra 11 sueldos 10 dineros qu'es por resto e pasamiento d'esta cuenta que pasó adelante commo pareçe a fojas 170 I libra XI sueldos X
 I libra XIII sueldos III^o dineros

ABSTRACT

This article studies the commercial activity of the Castilian merchant Pedro de Arnedo, from the town of Middelburg. In the beginning of the 16th century, Pedro de Arnedo was based in the Zeeland coastal town of Middelburg, as stated in several fragments of his account books, dated between 1509 and 1512. These documents, which come from the English Abbey of Westminster, allow us to analyse his commercial businesses as well as his trade management activities for other families of businessmen, and for commercial companies with interests in the Low Countries. The strategic location of Middelburg on the island of Walcheren, promoted the management activities of Pedro de Arnedo, whose work became key to the success of numerous Castilian commercial companies.

Anschrift des Autors: Fco. Javier Goicolea Julián, University of La Rioja, C/ Luis de Ulloa 2, E-26004 Logroño, La Rioja, E-mail: francisco-javier.goicolea@unirioja.es.