

Garden April 18. 1839

Sir From a sense of duty to an unfortunate man, I have undertaken to effect a settlement with the creditors of Mr. Firm; and thereby put it in his power again to start in the world, to retrieve his fortune, establish his honor and raise his sunken credit. And feeling confident, from the reputation you have always sustained, that you would be the last person in the world to press the unfortunate if satisfied of the justice of their course and the honesty of their intentions.

I shall attempt to make it clear to you that Mr. Firm, in pursuing the course he did and in making the assignment had only in view correctness of principle and the interest of his creditors. To satisfy you of the truth of this, is the object of the present letter. For the want of this satisfaction, I understand is the mountain in the path of settlement between yourself and Mr. Firm. - And now Sir, before going any farther, let us look for a moment into the enormous amount Mr Firm was to gain by the defrauding of honest creditors - and proving recreant to ~~the~~ the dictates of conscience and the principles of honor and justice. What I ask was he to gain, at the enormous price of his