

business. In the first place he sustained a loss by the frost in the winter of near 4000. 2<sup>dly</sup> a family continually afflicted with sickness and disease; and continually thronged with numerous poverty stricken friends, who, supposing him in wealth and affluence always expected and always rec<sup>d</sup>: from him a helping hand.

3<sup>dly</sup> Being ignorant of business he made numerous bad and worthless debts which were made no account of in the assignment. 4<sup>thly</sup> he contracted to build a building for 7000 and expended upon it near 13000 and 5<sup>thly</sup> Being absent from the store a great part of the time and intrusting ignorant and dishonest persons with the management of it and property went and where I leave it for you to imagine.

The whole of the sum missing is about two thousand dollars and I understand you have intimated ~~that~~ Mr. Firm fails in order to defraud you out of this amt. Now Sir I ask you, as a reasonable man to call upon the losses I have named, ~~which~~ will reduce the sum to something less than nothing and to consider for a moment the object Firm would have in doing as he did. You can draw no other inference than that it was done entirely and purely out of the best of motives—viz<sup>that of</sup> Satisfying his creditors. Thus it appears that all has been conducted honorably and in this, if in any thing, consists all the iniquity of Firm.

"The very head and front of his offending