

Jan 10

Dr. J. J. ...

Dear Sir, I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the ...

It is not my intention to ...

I have no objection to ...

Robert Smith Co  
Longwood  
Cuttler

Jan 17<sup>th</sup>

Dear Sir, we are somewhat surprised at your reply. You note in receipt of the Smith Blocks that some of them were lost to ... that you would credit what there were of them to pay the amt. due us to, Josiah Gates & Co, which you have done, but we do not know the amt. you have never told us what the list of the lot of blocks was, nor what amt you paid Gates & Co consequently you have had no credit to the amt named in our statement nor funds charged to you on our books. It will afford us much pleasure to make you the proper credits as the case may be as soon as we know the amt.

Yours very Respectfully  
McNair, Co.  
Cuttler & Co.