

Dear Sir  
 I have your letter of the 14th inst. in relation to the  
 business of the late James W. & Co. and in reply  
 to inform you that the same has been taken  
 up by the late James W. & Co. and will be  
 continued in the same manner as heretofore.  
 I am, Sir, very respectfully,  
 Yours,  
 Wm. R. Mann  
 Treasurer

July 5th

Cumberland Sugar Co  
 Gentlemen

Yours of 3rd to S. F. Co.  
 recd with statement of them etc. You say you understand they are both  
 able & willing to pay & that you will draw  
 on them July 15th for amt of them etc. In reply will say that the Cumberland  
 is dissolved, but we have taken their  
 business and will pay your draft of which  
 you say you will draw on 15th July. The S. F. Co. were willing to pay but not  
able - We are both willing & able -

Yours Truly  
 W. C. Hannah  
 Esq.