You owed the $5.00 to Mr. Gurley — and he paid it to you. As the case now stands you have gotten ten dollars out of him more than you ought to have. I do not see why the matter of the loan of $25.00 to him, or his return of it, should be entered in the account at all. The Ship has nothing to do with it. It is no gain or loss to her. In entering your a/c. in our books I take it no mention will be made of that. But of the $5.00 which he paid you, more than you loaned to him, some mention must be made. It, as it seems, is a real making of the Ship — so much to her credit — what for?

I am happy to find you in so gentle a mood ready to be "thankful for the rod!" That indicates that you are in an improved state of

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The Maryland State Colonization Society Papers

II. Correspondence Received
A. Letter Books

16. January 1868—November 1871
September 1872 (1)