To whom we are to give Credit for it. You say it was "received from three returning emigrants." I remember $9. was from Mr. Seys! — But what for? I think also there was $ "Dilghman" & "Smith & L. $ " — But what for? Passage home — or payment of advance made them? — or board — or face? Mr. G. W. S. Hall may have "fully explained all this to Mr. Coppeginer" — but I am anxious that entries on our books of your accounts should have a basis in the accounts themselves. How could we tell that Jerniss "$882. Covna notes of Laing & Robuts?" or how could we put Seys down as a "returning emigrant?" We can imagine of course that the $9. was payment of a loan — as the $5.00 in the $30. paid by Mr. Seeley. But what seems desirable to have your op. explain itself — & enlighten every body who examines it. I cannot discover any evidence from the account that you have paid any body that $5.00 — or that you have not taken that much more from him than he owed. If you were not so "almighty saving" of your words, the account might

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II. Correspondence Received
A. Letter Books

16. January 1868—November 1871
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