was mentioned, no doubt you would learn before the present, that he is no more, he died about a year since of a liver complaint, his son is doing business in the same line and place, how he is succeeding I do not know, nor can I say how poor Davids circumstances were at the time of his death, as soon as time would allow me, after the rec.t of your letter, I went to see old Tom McCabe, a pleasure I had not for several months before, he did not know me, his memory is quite gone, but his health very good, considering his years, when I told him my name, he began to cry, got me beside him, and asked me if I would come and live with him, with a thousand foolish questions, as soon forgotten as uttered, he asked me to go out and walk with him, in place of putting on his hat, he put a pen in his mouth and walked stoutly out before me, a poor McCabe, when I thought of Broughshane Moor I could have shed tears for you, You ask about Putnam, I can tell you nothing of him now, or what has became of him — in the Spring of last year, he came to his Fathers in a most pitiful state, worn out by disease, his Step Mother and he, had always been on bad terms, it so turned out that he was arrested in his fathers house, and she was blamed for giving information against him, A Kings Messenger was sent from Dublin to take charge of him, he was removed there, and strange to tell, no tidings has since been heard of him, Your name sake Whittle, he poor fellow was not wanting of his share of trouble, he failed and became bankrupt, but is now doing something limited in the old line, assisted by his brother Frank — James is in Liverpool, he was also unfortunate, and doing very little at present, My Brother Richard is there also, his wife died, and he sold out of the Army, he commenced business in a general way in Liverpool, and with prudence might have done tolerable well, but want of knowledge, he lost his capital (£2000) and became insolvent, he is at present there as a Provision Broker, struggling as well as he can, with as much industry as any Man in England, In respect to myself, I am doing as well as I can, my principal business is Peopling America, heretofore I have had my full share, now every one is dabbling at it, and the business is scarcely worth looking after, failing this, what am I to turn my hand to, now my dear Bernie let me candidly ask your opinion on a subject my mind has been long wavering on, I am sick of this unfortunate country, and would gladly quit it, if I could, I need not say to you, that America should have a preference to all other quarters of the globe, if I thought I could make off a livelyhood there, my object would be, to pitch upon some healthy spot, and turn my attention to agriculture, of that line of life I must say, I am quite ignorant, nor am I now able to undergo much hardship, believe me I begin to feel Old age creeping on me, and my constitution far from what it should be, at my time of life, I have six Children, equally divided in sex, and I might perhaps be able to muster on landing about £400. with such a limited Capital, say to me as a friend, if you thought I could succeed, I well know you will be candid with me, and offer me the best advice you can,

Business of every kind, is very bad here, still worse in England, failures to an immense extent, throughout all the great Mercantile and manufacturing districts of Briten, our Government obliged in time of Peace, to ask for a new loan, new taxes of course must follow, to meet it, what all this will end in, God only knowes, one thing I can tell you, every day things look worse, the working People of England are starving in the midst of plenty, Emigration from that Country daily increasing, and thousands of our best artificers are flocking to you, we have had but few failures latterly in Belfast, the House of James McMaster & Sons had to give way, So has Wm. McCapper the Provision Merch.t to the amount of 22.000, which has done great harm to many of your old