this very same attorney my brother Wm Albert Emory. In short not one cent of which had come into my hands, but in your hands and Albert's.

In reference to the proposition which I submitted to you and which you have declined, I must say in my own justification that the proposition did not originate in my head, but was that of an able and disinterested mutual friend of all parties, and if what you state in reference to the value of the timber is true, and I have no reason to doubt it, what reason have you to suppose that the umpire, who is to be selected by yourself and others, would not give your statement due weight and do you full and entire justice?

The course pursued by you seems inconsistent with your professions to act with myself, as "one in the settlement of the estate" and when I come to reflect that you are the principal recipient of the benefits of the estate, and the complaining heirs have by the unforeseen conditions of the estate been cut off with a shilling, I can find some excuse for them Albert excepted.

A simple statement from you, as a reminder that the estate was still in my debt, would have solved the whole difficulty; or had Albert instead of stating to the heirs that considerable sums had been collected