it appears they were made not with any idea of making Mr. Stewart responsible, but merely to enable Moody & Boyle to settle with each other which they could not have done without entries of this kind, the transaction of the several firms being run into each other. I take for granted although it is not stated by you, that Boyle was all along informed of the settlement, and agreement that had been made between Moody & Stewart, indeed it must have been impossible for him to have been ignorant of it, in any event the payment by Mr. Boyle of the debt of Moody & Stewart after the dissolution of the copartnership of the latter must as respects Stewart have been voluntary and made without his knowledge, or without any request on his part, and therefore he cannot be answerable at least so I think.''

S. B. R

STEWART'S LETTER TO S. G. W. ARCHIBALD, ESQ.

AMHERST, JANUARY, 14TH, 1820.

SIR:—I take the liberty of handing you a copy of a letter which I received by the last post from Messrs. Fairbanks on the part of the assignees of the late firm of Moody & Boyle. As my object in to be fully released from all claim on me on account of my connection with Mr. Moody, it is of little consequence to me who shares the sum I relinquish, provided that object be attained. Yet I certainly would rather that those who have legal claim on me should receive it, than otherwise, and having had your opinion, and also that of the Solicitor General, a copy of which is subjoined that the claim is unfounded, I conclude that they have neither a legal or equitable demand on me. I therefore leave it to you, and the Creditors of M. & S., to determine whether the proposal made on the part of the assignees of M. & B., should be accepted. If not I should expect a Bond of Indemnity as to that claim, as however fetid it might appear, in the end I should probably in the meantime be burdened with the expense of defending a Chancery Suit, which in the altered state of my finance, I shall be little able to bear. Perhaps Mr. Fairbanks on being put in