A Statement of facts relative to an adjustment of a difficulty, which, by many, has been known to exist for a long time between I. H. Smith, of New York, and J. B. Smith, of Montreal, Canada.

SIR, Hon Sacole Du Will

The following is intended by the undersigned to be as brief as possible, and at the same time to be sufficiently explicit to enable those who are aware of the existence of a long standing difficulty between the undersigned and his brother, J. B. Smith, of Montreal, to judge who it is that prevents the adjustment of said difficulty, and thus by inference decide in their own minds who is most likely to be the guilty party, without being made acquainted with the whole details of the questions at issue.

To accomplish said object and be as brief as possible, I omit any reference to my previous exertions to refer the matter to three arbitrators for the purpose of getting an award which would give me what is honestly my due, and commence by making such extracts from letters which have passed between us, beginning with J. B. Smith's letter of the 25th of March, 1857, and by giving sufficient from each to clearly show the spirit which dictated the writers, and the present position of each, with regard to said adjustment, and thus show who it is that has done everything in his power to accomplish the object; and who it is that has taxed his imagination to see how he could avoid the issue, and leave himself in a position to enable him to say, "he has offered to arbitrate, but I refused;" and who it is that on the 4th of April, 1857, offers to arbitrate, and declines when he sees no bet will be accepted to invalidate the award.

MENNICHIC, 185) 1206024