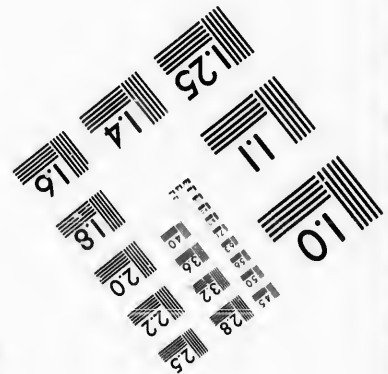
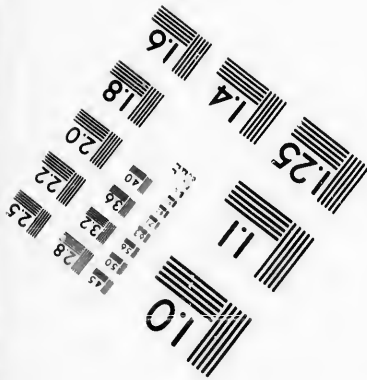
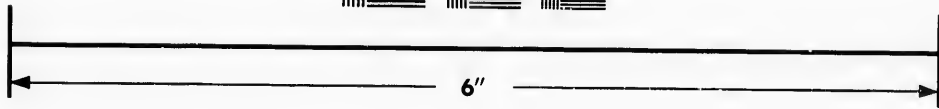
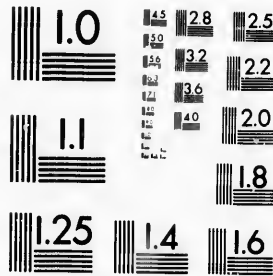


**IMAGE EVALUATION
TEST TARGET (MT-3)**



**Photographic
Sciences
Corporation**

23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503

**CIHM/ICMH
Microfiche
Series.**

**CIHM/ICMH
Collection de
microfiches.**



Canadian Institute for Historical Microreproductions / Institut canadien de microreproductions historiques

© 1987

Technical and Bibliographic Notes/Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for filming. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming, are checked below.

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de filmage sont indiqués ci-dessous.

- Coloured covers/
Couverture de couleur
- Covers damaged/
Couverture endommagée
- Covers restored and/or laminated/
Couverture restaurée et/ou pelliculée
- Cover title missing/
Le titre de couverture manque
- Coloured maps/
Cartes géographiques en couleur
- Coloured ink (i.e. other than blue or black)/
Encre de couleur (i.e. autre que bleue ou noire)
- Coloured plates and/or illustrations/
Planches et/ou illustrations en couleur
- Bound with other material/
Relié avec d'autres documents
- Tight binding may cause shadows or distortion along interior margin/
La reliure serrée peut causer de l'ombre ou de la distorsion le long de la marge intérieure
- Blank leaves added during restoration may appear within the text. Whenever possible, these have been omitted from filming/
Il se peut que certaines pages blanches ajoutées lors d'une restauration apparaissent dans le texte, mais, lorsque cela était possible, ces pages n'ont pas été filmées.
- Additional comments: /
Commentaires supplémentaires:

- Coloured pages/
Pages de couleur
- Pages damaged/
Pages endommagées
- Pages restored and/or laminated/
Pages restaurées et/ou pelliculées
- Pages discoloured, stained or foxed/
Pages décolorées, tachetées ou piquées
- Pages detached/
Pages détachées
- Showthrough/
Transparence
- Quality of print varies/
Qualité inégale de l'impression
- Includes supplementary material/
Comprend du matériel supplémentaire
- Only edition available/
Seule édition disponible
- Pages wholly or partially obscured by errata slips, tissues, etc., have been refilmed to ensure the best possible image/
Les pages totalement ou partiellement obscurcies par un feuillet d'errata, une pelure, etc., ont été filmées à nouveau de façon à obtenir la meilleure image possible.

This item is filmed at the reduction ratio checked below/
Ce document est filmé au taux de réduction indiqué ci-dessous.

10X	14X	18X	22X	26X	30X
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12X	16X	20X	24X	28X	32X

The copy filmed here has been reproduced thanks to the generosity of:

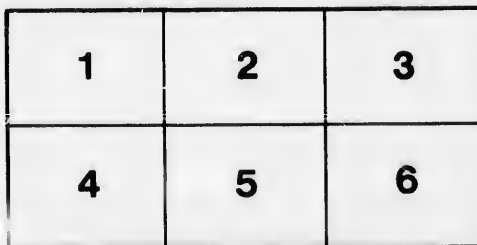
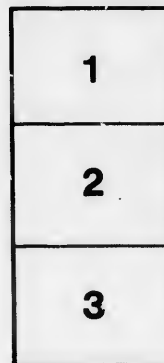
Douglas Library
Queen's University

The images appearing here are the best quality possible considering the condition and legibility of the original copy and in keeping with the filming contract specifications.

Original copies in printed paper covers are filmed beginning with the front cover and ending on the last page with a printed or illustrated impression, or the back cover when appropriate. All other original copies are filmed beginning on the first page with a printed or illustrated impression, and ending on the last page with a printed or illustrated impression.

The last recorded frame on each microfiche shall contain the symbol \rightarrow (meaning "CONTINUED"), or the symbol ∇ (meaning "END"), whichever applies.

Maps, plates, charts, etc., may be filmed at different reduction ratios. Those too large to be entirely included in one exposure are filmed beginning in the upper left hand corner, left to right and top to bottom, as many frames as required. The following diagrams illustrate the method:



L'exemplaire filmé fut reproduit grâce à la générosité de:

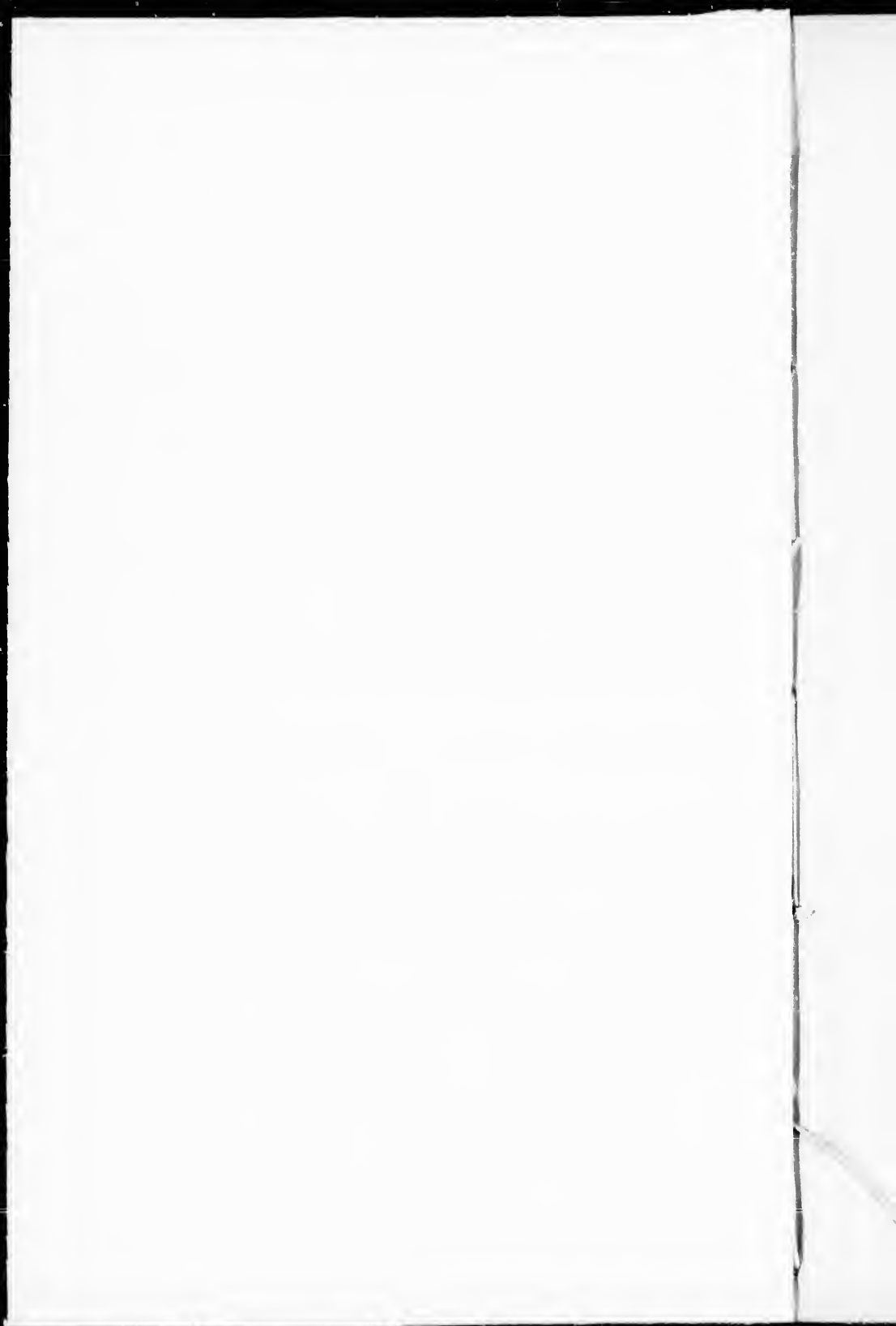
Douglas Library
Queen's University

Les images suivantes ont été reproduites avec le plus grand soin, compte tenu de la condition et de la netteté de l'exemplaire filmé, et en conformité avec les conditions du contrat de filmage.

Les exemplaires originaux dont la couverture en papier est imprimée sont filmés en commençant par le premier plat et en terminant soit par la dernière page qui comporte une empreinte d'impression ou d'illustration, soit par le second plat, selon le cas. Tous les autres exemplaires originaux sont filmés en commençant par la première page qui comporte une empreinte d'impression ou d'illustration et en terminant par la dernière page qui comporte une telle empreinte.

Un des symboles suivants apparaîtra sur la dernière image de chaque microfiche, selon le cas: le symbole \rightarrow signifie "A SUIVRE", le symbole ∇ signifie "FIN".

Les cartes, planches, tableaux, etc., peuvent être filmés à des taux de réduction différents. Lorsque le document est trop grand pour être reproduit en un seul cliché, il est filmé à partir de l'angle supérieur gauche, de gauche à droite, et de haut en bas, en prenant le nombre d'images nécessaire. Les diagrammes suivants illustrent la méthode.



20/5/70

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 Jacob Du Mill

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*.

MONTREAL, 1857

1206024

Before I proceed to give the extracts, I wish to remark by way of a suggestion, that no *storm of base denunciations can change a falsehood to the truth however often repeated*. Truth will stand, and I bow to it with profound reverence. It is no time to *argue the merits* of a question, when selecting arbitrators. The proper place to do so, is when they are selected, and before whom the question is to be decided; hence it will be noticed that I have not *replied to his untruthful assaults*, and it is not necessary to do so now, as no one can fail, after reading this communication, to say, *that he does not believe one word of the charges he makes against me to be true*, if he did, he would be willing to submit the question to *three* respectable men and abide their decision, and receive the money, two dollars for one, which he charges I "robbed" him of.

The above preface I deem all that is necessary to inform the reader of my main design; I therefore commence by giving the extracts as proposed, but it should be stated that his letter of the 25th of March is the first letter that has passed between us for several years, and the first paragraph will show the cause of the renewal of our correspondence, which is as follows:

"MONTREAL, 25th March, 1857.

"BROTHER ISAAC,

"This is doubtless the last letter that you will ever receive from me, and it is not at all probable that we shall ever meet again in this world. * * * I fear I will not be able to see my office many times more. * * * I have only to say, that you have accused me of all sorts of dishonesty, making up a false statement to settle with you in 1850. * * * It was then, and is still my opinion, that when you uttered that I had in any way either cheated or deceived you, *that you uttered what you was well satisfied I was not capable of doing*. * * * I am sorry to hear of your failure. It is no more than I expected, still I am sorry to have an innocent family suffer. I have one request to make of you, and that is, let my family alone; keep clear of them, and I have reason to believe that they will not trouble you. Your winning smiles may coil around the young—let

them alone, and you will do an injured brother and his family a lasting good, and will be entitled to their gratitude. * * *

"Farewell.

Signed,

J. B. SMITH."

The following is an extract of my reply to the above :

"NEW YORK, 30th March, 1857.

"BROTHER BYINGTON,

"I have yours of the 25th March. Permit me to say in reply, that on opening your letter I found the following, "it is not at all probable that we shall ever meet again in this world." The above remarks induced me to read the whole letter, or it would have met the *same fate of several of your previous ones, remained unread*, except enough to get at the *spirit* which dictated it. When I read enough to find that they contained nothing but untruths, I laid them by, where they remain since.

"In this communication I do not propose to refer to past matters, beyond briefly to contradict some of the untruth stated, but in doing so, *let my feelings be what they may*, I intend to use only mild language. First—You say that I have charged you with making a false statement when we settled in 1850. I have never made any such charge. What I did say, I now repeat, in *substance*, and you *know it is true*; is that you made up the account and then *placed an estimate upon it, which was nothing like the value, and forced me to accept it*, by refusing to *assist me in any way to pay the \$17,000 and over, due for the goods bought by me in the fall of 1848 for the Montreal store*; you *affirming that you would not remit a cent nor give me any assistance unless I would accept your proposition of purchase*. I had no other alternative, either to accept your proposition or fail. I had carried the whole amount for near or quite a year, by getting my friends' paper in New York, and getting it discounted, and using paper which I had received for the sale of coffee, which I operated in during 1849, after we dissolved. By the above means you forced me to accept *your estimate of the value of the estate*, and by said management, call it by what name you will, you have got a *large amount of money which justly belongs to me*. Take the case of John Hall, you giving the time you did to him for the purpose of making you a business at my

expense. \$8,000 of this money was given to him (as per Mr. Frost's letter of the 5th November, 1849), when by the contract made the 4th February, 1849, and signed by all, you was to give only \$400." (The copy is too poor to admit of my completing the sentence,) "half the debt was mine, which you would not give me an interest in although I provided half the capital, thus preventing me from participating in the profits that was sure to be made in getting the pay from him. And this is not all, you estimated the debts at a *great discount*, thus not only giving you a chance to make money on my capital, which belonged to me, 20 shillings on the Pound, but you got the advantage of the discount. I only refer to this *one case* for the purpose of refuting your charge, that I had said you had made up a "false statement," I never said any such thing or anything like it. I shall not go over the whole ground at this time, the case above referred to is a *sample* of your course towards me. The result of the whole was, that I lost through you and Frost all my exertions and all the money that I made and put into the business in Canada, and was left without a cent. I established the business, brought both of you into it, and I got out *without a cent*, while you each had a fortune, the basis of which, if not all the money, was no better than *robbed from me*. * * * Byington, was I in your position, just to leave this world, before I done so I would return to a brother who *never* done you a wrong, the money which you wrongfully took from him. Byington, you know I never wronged you out of a cent in my life, and you also know quite well that what you have got I have *put you in a position to get*; and now I ask, can you leave this world without doing me the justice of returning me the money you wronged me out of, and without leaving some record of the injustice you have done me? In my opinion if you are not *too far gone*, would you do me justice, you would live to a good old age. * * * I assure you I shall never do anything calculated to injure your family. I know *nothing against* your children, and I shall never do anything calculated to injure their feelings. * * As for your wife, *God bless her*, she is *innocent*. She never done me an unkind act, and should I meet her, shall never allude to your course towards me, as it would do no good, hence your request is granted.

Signed,

I. H. SMITH.

The above refers to a single matter with regard to the *merits* of the *questions* in dispute. I make this extract for the purpose of giving the reader some ideas of the nature of the difficulty. It will be well to bear in mind that up to this time nothing has been said about the selection of Arbitrators, *hence it was proper to speak of the merits of the question.*

I now make sufficient extracts from his letters of the 3d and 4th of April, 1857, to enable the reader to fully understand the *spirit* and *substance* of his reply to my respects of the 30th of March.

“ MONTREAL, April 3d, 1857.

“ ISAAC,

“ I have yours of the 30th March, and was it less full of misstatements I doubtless should not reply. I have never seen a letter so full of *knowing untruths*. * * * I make no statements of facts that I will not back with my money. You deny your charges of false statement, and in the next breath you insinuate the same charge, and repeat that it is *true*. In reply I would only state that it is a *falsehood*. You say that I placed an *estimate upon it which was nothing like the value, and forced you to accept it*. The above *you know to be an untruth*. * * * Up to date I have collected about \$2,200 more than I paid for the estate. * * I think after more than seven years, taking all the risk and carrying on a large business the whole time in order to collect—and this business one that you *strongly condemned*—I have after all this actually received (or will receive when I get the balance of my leather from the Tannery), about \$1,100 over my share. I state *the above as a fact*. Again, you state that I would do nothing to assist you unless you would *accept of my proposition of purchase*. You know the above to be a *falsehood, and you know I can prove it to be false*. * * I am now ready, either for any amount of money, or *without betting a dollar, as may suit you, to leave to Arbitrators*, and let good men say, whether your statements are true or false. I say with one condition, *the report must be published both here and in New York*. * * * As for myself, the *only regret that I ever had* was, that I did not compel you to render a full statement of your transactions

from 1839 to 1849. * * Again, from 1839 to 1849 I paid one-half of your house rent, office and clerks, and a part of the time, *you done more business on your own account than you did for the Canada trade*, still you rendered no statement to the Montreal House, and now you say you never wronged me out of a dollar. If any gains, you quietly put them in your own pocket. If I have wronged you out of a dollar *point it out*, leave it to arbitrators, and for every dollar that I have wronged you out of you shall receive ten dollars. * * If you can find such rascality by the old Books when I am dead, why not find it *now*? I will bet you \$20,000 against \$5,000 that you cannot find what you state. * * You *know* your statements to be a *tissue of falsehoods*. You had rather skulk behind your vile pen than to have a statement of *facts published*. * * I would ask what money did you ever *make*? When I came to Canada you was a Bankrupt. The first \$3,000 *you ever had I made for you*. * * The *first* year that I got clear of you I done but little business, but *cleared nett* with two-thirds of the profits £3,465 1s. 9d. Mr. Frost was \$1,100 worse than nothing in April, 1849, and in five years his expenses was over \$14,000, and when I cashed his interest at his death, I deducted £500 to make it cash, and his estate was then worth over \$23,000, but \$3,000 of this was his Life Insurance. Mr. Frost had one-third of my business. * * The sole cause of my poor health is *your rascality and abuse from 1846*. * * A *tissue of knowing falsehoods*—I again ask you to prove your statements for money to any amount, or *without money*. * * You say “return to me the money you wronged me out of, &c.” A *falsehood and you know it*. I think you do well to break up housekeeping and go west, your brass will keep up a little appearance for a time. When in New York, I found that you was becoming well known, and thought that your race was near run in that city.

Signed,

J. B. SMITH ”

“ MONTREAL, April 4th, 1857.

“ I. H. SMITH,

Sir,

“ Yesterday I mailed a letter to you in answer to yours of the 30th of March, 1857. I am very desirous of giving you every opportunity to prove your charges against me. * * I

propose to bet you \$25,000 against \$10,000 that your charges and statements against me are *untrue*, in other words they are falsehoods. Three merchants of high respectability and standing, residing in the City of Montreal, to be chosen as arbitrators, and their award to be published in the Montreal and New York papers. I will make you a present of \$1,000 if you will accept and carry out the bet of arbitration. Also, if you substantiate your charges, I bind myself to refund \$2 for every dollar that the arbitrators say I wronged you out of, or robbed you in any way. The books of the old firm of J. B. Smith & Co., to be at the free use of the arbitrators. I shall require you to furnish all the Books and papers of the late firm of I. H. S. & Co., and they to be at the free use of the arbitrators, and should it appear that you have wronged the old firm of ~~I. H. S. & Co.~~, I do not ask two dollars for each dollar. I think that my offer to settle all past differences will appear honorable to any man.

J. B. S. + Co.

* * What more can you ask? It is surely a most dishonorable thing for two brothers to be in deadly strife and quarrel, and if either is a villain of the darkest cast, it is but right that the public should know which it is, and which should be working for his bread in some State Prison. If I am the man I ask no favors. * * I *court the investigation*, and if you do the same the case will soon appear in its true light. * * I await your answer.

Signed,

“ J. B. SMITH.

“ P. S. I will add, I request the books and transactions of I. H. Smith, from 1835 to 1849, and the same shall be furnished to me of all transactions of J. B. Smith from 1839 to 1849.

and transactions of I. H. Smith, from 1835 to 1849, and the same shall be furnished to me of all transactions of J. B. Smith from 1839 to 1849.

“ Signed,

J. B. SMITH.”

One would suppose from the above extracts, if *not acquainted* with the author, that he *must be sincere*, and was in fact *anxious* to arbitrate, and “*courted investigation*,” but the sequel will show the *hollowness* of his *pretensions*, and that he was only adding insult to injury, and making the enormity of his crime mere transparent, and thus calling down upon his head, indignation and disgust of all who read what follows.

I refrain from making further comments in this place, but proceed to make extracts from my letter of the 11th and 15th of April, 1857, in reply to the above.

“NEW YORK, 11th April, 1857.

“J. B. SMITH,

“Since I received yours of the 3d and 4th, it has been impossible for me to reply, but hope to find time to do so in the course of the next week. * * You propose to refer to arbitrators and *publish* their report, meets with my *entire approbation*, with the exception of the large amount you propose to wager. It is *not convenient at this moment—being in business, and a failure having just taken place which ties up for a time over \$60,000*, to withdraw from my means so large a sum and lock it up until the arbitrators can decide the question. But as this has nothing to do with the *merits* of the *question*, you can have no objection to reduce the amount of the bets. As soon as I get time will draw up the points to be submitted to the arbitrators and send them to you. Mr. H. Stephens has been in the city for several days, and I have just sold him the furniture in the Stevens House. * * hence with my other business, I have no time to my command.

Signed,

“I. H. SMITH.”

NEW YORK, 15th April, 1857.

“J. B. SMITH,

“Montreal,

“In my note of the 11th inst., I acknowledged the receipt of yours of the 3d and 4th inst. I now propose to reply to the business portion of your letters. *Self respect* prevents me from replying to any part of said letters except what *particularly refers to business*, and which I deem calculated to effect a settlement of the difficulty existing between us.

“Your proposition to bet \$25,000 against \$10,000 has *nothing to do with the merits of the question*, and as a *wager* would make in Law the *award invalid*, I am *forced to decline making any bet*. I accept your proposition to leave to three arbitrators, to be selected in Montreal. You to choose one, I the other, and they the third, and submit to the three the question at issue between us.

“It will be necessary to the adjustment of the matter to have

distinct propositions presented to the arbitrators. I therefore submit for their consideration what I suppose to be the issue between us--to wit: 1st, I charge that your *course towards me had the effect of wronging me out of money.* 2nd, You charge that *my course towards you had the effect of wronging you out of money.* In consideration of the time since the wrongs were committed, (if any was committed,) that should the arbitrators find I wronged you, I am to pay \$2 for every dollar so found, and in case they find you wronged me, you to pay \$2 for every dollar so found. The investigation to cover the time from 1839 to February, 1850. All Books, Papers and Letters of I. H. & J. B. Smith, I. H. Smith & Co., and J. B. Smith & Co., calculated to impart information to the arbitrators, to be placed at their disposal. Each party to make such explanations as may be allowed by the referees and pertinent to the question to be decided. The above points are intended to be so interpreted as to be broad enough to cover all collateral matters, in any way connected with our business during the time mentioned above. The award of the arbitrators, with their *conditions*, to be published in any form, and as extensively as either of the parties may desire.

"The above I deem an acceptance of your proposition in full, as made in your letter of the 4th inst., with the exception of the bet, which I am forced to decline for the reasons stated above, and in my letter of the 11th inst."

I should have omitted the exception, for I accepted his proposition in full, as he says in his letter of the 3d inst., "prove your statements for money to any amount, or without money."

"You can, therefore, get some good Lawyer to draw up the agreement in form, in accordance with the above, and forward it to me and I will sign it. There should be two, and the names of the arbitrators should be put in, and in order to facilitate the matter, I now select H. Stephens, Esq., of Montreal. You can select your man, (I object to no respectable man,) and they can choose the third. When all is arranged, the investigation to commence as soon as I can leave my business to attend to it. I hope we are about to settle, to me, a painful matter owing to your course towards me.

Signed,
"I. H. SMITH."

"P. S. The charges made by you in your letter of the 3d inst., to be submitted to the arbitrators, they to decide and report upon the same. Signed,

"I. H. S."

I give the following extracts from his letters of the 16th and 20th April, which he calls a reply to my letters of the 11th and 15th, without any comment in this place ; said letters will be found immediately ~~above~~ *below*.

"MONTREAL, 16th April, 1857.

"I. H. SMITH,

"Sir,

"I have to acknowledge the receipt of yours of the 11th inst. * * "April the 3d and 4th, 1857. I offered to *bet* \$45,000 against \$15,000 and give a present of \$1,000." [It will be noticed he made no such offer] "and now you find the amount too large. * * "Really what has become of the \$15,000 on call no later than the 30th March. * * I will give away to oblige you, should it suit you better, we will arbitrate for \$10,000 a *side*. I will then give the \$1,000 as stated 4th April, 1857. * * "

This is giving away at a great rate. His proposition was first \$20,000 against \$5,000 ; 2d, \$25,000 against \$10,000 and give \$1,000.

True "I think I can have no objection to reduce the amount of the bet. I have done so, to oblige you, but shall not go below the last sum mentioned." [It will be noticed that he calls betting *even* ~~even~~, reducing the amount, but comments are quite unnecessary.] "If I am guilty of base robbery, I should be made to pay." [I intend to make you pay], and if you have been stating falsehoods [and I contend you have knowingly done so] it is but right that you are not to be let off * * ." "This arbitration will cost money * * ." "should it meet your views that the *losing* party foots all bills and each party to enter into security to that effect * * ." "You have said justice was slow, but sure I fully agree with you. (Signed)

"J. B. SMITH."

" MONTREAL, April 20th, 1857.

" Mr. I. H. SMITH,

" New York,

" Your dodging letter of the 15th inst. has been received. You decline making any bet and on the pretended ground that a wager would make the award invalid and you are forced to decline making any *bet* * * . Are your election bets legal? Let any man read your letters of 1849 up to March, 1857, and he will not fail to decide the truth of what I have in all cases so strongly written, to wit : That you was not honest in your statements, and *wrote what you know to be untrue*, and yours of the 30th of March, and see on the 15th of April what you wish to submit to the arbitrators. You say " Ist, I charge that your *course* towards me had the effect of wronging me out of money

* * the investigation to cover the time from 1839 to Feb. 1850," &c. Now one would suppose that you wished to *investigate my capacity*, as we had no words till 1846, and you wish to go back to 1849. [It will be noticed that in his letter of the 4th March he went back to 1839 and stopped at 1849. I commenced at the same time and went one year longer.] " If you wish to *investigate my capacity, I care.*" * * " I have no objection that you should arbitrate back to the day I came into the world, but it must continue up to as late as March 30, 1857.

* * Your vile slang of the 30th of March, you wish to keep back. I can't but believe that you are just as honest on the 15th April, 1857, as at any time the last 20 years. * * What you now dwindle down to is my *course, incapacity.* * * Many the fool is honest, but the base villain is not honest. * * I may have lost you and myself a million of dollars by my *course* but that is not dishonesty. * * Either acknowledge your blunders and knowing falsehoods or back them with your money.

Signed,

" J. B. SMITH."

I will now give, without comment, my reply to the above.

" NEW YORK, 4th May, 1857.

" Mr. J. B. SMITH,

" Montreal,

" Sir, Yours of the 16th and 20th ult. are at hand. The latter was received too late to admit of my replying previous to

leaving the city. I now propose to reply *only* to such portions of said letters as I deem well calculated to effect the object I have in view, to wit,—The reference of our matters to arbitrators, who will decide all points of difference between us, *including my letter of the 30th of March.* 1st. The questions which I propose to submit to the arbitrators in my letter of the 15th ult., does not of course *raise the point of error in judgment or a mistake.* It is the *intention to do wrong which I charge and if I establish the fact,* which I claim I can do, then in that case all statements made in letters or otherwise are true, as on said point rests the basis of my statements. If the foundation is not good and TRUE, then it follows of course that my statements are all false. So with your charges against me. If you fail to make your case, your charges are false. If the foundation is good and true, it follows as a matter of course that your statements are true. *The whole matter rests upon the point—did you intend to wrong me. Did I intend to wrong you,* and not as you PRETEND (a quibble) a “mistake in judgment.” All are liable to mistakes, and the questions I proposed to arbitrate raised no such issue, as you are well aware. As it regards the time or date at which the arbitration should go back to, I made the time of commencement as you requested me to do in your letter of the 4th of April, 1857, and extended the time one year longer. Now you complain that I commenced too soon and stopped too soon. I wish it *distinctly understood,* that no letter ever written by me or you up to the time the arbitrators end their examination, are to be excluded. Everything that either you or I wish to present pertinent to the subject under consideration is to be admitted.

“In your letter of the 3d ult. you say “if I have wronged you out of a dollar, point it out” In the 4th you say you “court investigation.” I propose to “point it out,” if you will get a lawyer to draw up the agreement in a proper form. “Hand my letter of the 15th ult. and this one to a good lawyer who will put the matter in shape, so the award of the arbitrators will stand, should either refuse to pay. Have him draw the agreement so its provisions shall be broad enough for a foundation upon which all matters of dispute can rest—I exclude nothing as proof. In your letter of the 20th ult, to my mind you have taxed your imagination with a view of raising up all sorts of quibbles, to avoid the issue. I can call it by no other name, for

reasoning it is not; it is mere twaddle, no substance. Do not dodge, come up to the rack, fodder or no fodder. Do not pretend that you are willing to submit the questions of difference between us to arbitrators, if you refuse to allow a lawyer, (J. J. Day is a good man) to take this letter and mine of the 15th ult. and put the matter in shape, as proposed. As for *betting* it will be time enough to do so when the arbitrators are appointed and the agreement signed. We can then bet on the result without making the *award void in law*. Election bets and all others are illegal in this State, as well as in Canada. "A bet has nothing to do with the *merits of the question*."

"Your language towards me for a long time has been such as to make it my duty to expose you, but our relationship has prevented me from doing so, but now forbearance ceases to be a virtue. I therefore notify you that I shall resort to the courts who will appoint referees, should you refuse to do so. I think such is the practice in Canada—it is here. I now close by saying that I shall not further continue this correspondence, except so far as to consummate the appointment of the arbitrators * *. This letter and the 15th of April, 1857, are to be the *basis* upon which the lawyer can draw the agreement and are to be considered as *one for that purpose*."

"I would advise you to take council of some one. You are at liberty to show my letters to any one. Take for instance this letter and the one of the 15th ult. and submit the questions; if I *do not cover the whold ground, I intend to do so*.—Ask our mutual friend Mr. Sykes or any one else of good judgment. All I ever asked *was a reference*. You offered to refer, but said if the decision was in my favor "*no power under Heaven could make you do it*. Hence there was no use of an arbitration. My position is now changed. Your course left me without a cent from the old business; all I had was what I made in 1849, after the dissolution, *hence was I to go to law with you I would expose my situation and thus ruin my credit*, and this was my dependence, and I avoided a law suit which I knew would ruin you and affect me, being a relative."

"I have little time to spare from my business. I am about to take the Presidency of a Company, which with my other business keeps me very busy. I therefore have no time to spare, but if you decline to refer to arbitrators, I shall at the earliest pos-

sible moment prepare for publication an *extract* from letters which will give the public a knowledge of the facts. In haste.

“Yours, Signed,
“ I. H. SMITH.”

“ P. S. Should the arbitrators be appointed at once (which I hope will be the case) if I take the Presidency referred to above, it will be impossible for me to go on with the investigation for a few months. The one who loses to pay the arbitrators.”

“ I. H. S.”

Below I give an extract from J. B. Smith's letter of the 6th of May, 1857, and is what I suppose he denominates a reply to my respects of the 4th, as found above.

“ MONTREAL, May 6, 1857.

“ I. H. SMITH,
“ New York,
“ Sir,

“ I have yours of the 4th inst. and note contents * * .
“ My letter of the 4th April, 1857, asked you for all papers both of I. H. Smith and I. H. Smith & Co., from 1839 to 1849. I also requested a full statement of the transactions of I. H. Smith from 1839 to 1849—was not aware that any charges of rascality was made as far back as 1839. You are at liberty to publish all my letters from 1839 to date, “relating to the arbitration * * come to Montreal” * * “we can then go to a lawyer and have the agreement drawn up * * .” “The \$10,000 a side can then be placed into other hands with a document setting forth what it is for. * * The losing party to pay all expenses, fully meets my wishes * * “You advise me to take council. As you do not intimate any charge for your advice I can't do less than to thank you, but will add, when I think I require any advice I will call on you. * * In conclusion, I have only to say that I am ready and anxious to settle all past difficulties * *” “*but insist that the money shall be put up * **” “all I ask of you is to establish the truth of what you have so freely wrote and said * * .”

“ Yours, &c. Signed,
“ J. B. SMITH.”

It will be observed that he still insists on a bet of \$10,000 a side, and that his anxiety to arbitrate is not so great as in his letter of the 3d of April, when he offers to bet \$20,000 against \$5,000, and on the 4th of April \$25,000 against \$10,000 and "make a present of \$1,000" if I would accept. I note the above *fact* not because it is important, for it is only a trifle when compared with other matters. As for instance, when he says "All I ask of you is to establish the truth of what you (I) have so freely wrote and said" when as it will be seen as we progress that he admitted that he has "great objection to arbitrating," which is evident without his admitting it. But I proceed now to give my reply to his letter of the 6th.

"NEW YORK, 11th May, 1857.

"J. B. SMITH,
"Montreal,

"Your characteristic letter of the 6th inst. is at hand. In reply to the same I would state that I adhere to the course adopted by me in my previous communications, which is to confine my remarks strictly to the object I have in view—the mutual appointment of arbitrators, and thus save the necessity of my applying to the court for that purpose." I charge you with wronging me (robbing me is your term) out of a large amount of money, that you *done so by design* and not by mistake. You pretend I believe to intimate or charge me of doing the same to you. Here we have an issue *broad* and *direct*, to decide the point. I propose to submit the question to arbitrators as stated in my respects of the 15th ult. and 4th inst. I am not particular as it regards the wording or form of the questions, provided it is *broad enough* not to exclude any *proof pertinent* to the charges. * * * It is impossible for me to leave my business and go to Montreal as you request me to do. I could do no good if there, I am not a lawyer. But to obviate all possible objections, I appoint John J. Day, Esq., as my agent either to draw or to see the agreement is properly drawn; you placing in his hands my letters of the 15th ult., 4th inst. and this one. (You may give him any other letters of mine you please.) I wish the *three* to be considered as one for the purpose stated. "If you still object, come on to this city, and have the agree-

ment drawn here. I understand you are out of business, hence have nothing to prevent. As for choosing arbitrators, I am not required in Montreal for that purpose, having selected H. Stephens, Esq., to whom up to this time you have not objected. With regard to betting, I would remark, that since my letter of the 4th inst. I met a lawyer from Canada, who advised me to *decline all bets in any form*, as betting would *invalidate the award*, neither could I *collect the bet should you object to pay*, or forbid the party holding the stakes to give me the money, which I have no doubt you would do when you hear the amount adjudged against you. You pretend to be willing to settle by arbitration all differences between us, that the public may know the truth. If such is the fact, why do you refuse, unless there is a bet? A bet as I have previously stated, has nothing to do with the *merits of the question*. All I ask is justice, and as we differ, why not leave it to *three* respectable men selected in Montreal or here. As stated above, all I want is to have the point or questions so drawn or stated, as to give me an opportunity to prove my charges true, and I wish you to have the same right. I submit, can I do more? if so, I know not what it is. I believe I have fully answered every quibble or pretended objection trumped up by you to avoid the issue, except perhaps the betting, and I have given my reasons on that point; hence I am quite unable to conceive of a word more to *add to induce you to amicably select arbitrators*. If you continue as you have ever done heretofore to refuse, I have no alternative, but to resort to the courts of law to get what justly belongs to me, and expose to public gaze *your perfidy*. I have made up my mind that I have a duty to perform to the public, and also to my family, and that now is the time to do it. I have long been *sensible of the fact*, but time and *circumstances* did not admit of my engaging in the work. I was in hopes that reflection, and the gnawing of a guilty conscience would induce you to do a brother who *never done you a wrong in his life, justice*, but such does not appear to be the case, and inasmuch as you inform me in March that your *health was poor*, it does not become me to delay any longer than I can arrange my business, so as to attend to the matter. Hoping soon to hear of the appointment of arbitrators and to receive the papers to sign, I subscribe myself

"I. H. SMITH."

"P. S.—I object to no respectable men as arbitrators, hence my presence is not required. Do not delay ; the sooner I can get the *opinion of three men*, the sooner the tongue of the slanderer will be publicly known, and the finger of scorn pointed in the right direction. I have no expectation that you will *do any thing until forced*, as I have had you in the same place before.

I. H. S."

I now give an extract from J. B. Smith's letter under date of the 11th of May ; most of it has no reference to the matter under consideration ; he makes a reference to Messrs. Brown & Childs which is so connected with the matter in hand, that I am obliged to make an extract and use their names, which I regret.

"MONTREAL, May 11, 1857.

"I. H. SMITH,
"New York,

"Sir,

* * "The party, Brown & Childs * * wish to arbitrate on about the same ground as you. They purchased leather of me, sold and used it up, and just six months after called on me and coolly demanded about \$1,000 (or \$4,000, I am not sure which), which I declined paying. They wished to arbitrate whether I should give them my boots or not ; I declined, but offered to *bet them \$500 or more that they had no claim*. Placing their money with mine did not suit them. They went to law, bled freely, got *badly beat on their own witnesses*. I begged the privilege of showing them up, but was refused on the ground that my case *required no defence*.

"It is really a very pretty thing for a man to propose to arbitrate when he has nothing to lose, but every thing to gain, if he gains any thing. Very much like doing business to the extent of \$40,000 and dividing the profits, and calling it collecting old debts.

"Now Isaac, if you desire partnership, all you have to do is to render me a faithful account of your transactions from 1839 to 1849—the money that you made in your flour and other speculations I care comparatively little about. * * If you are in want of assistance you will not apply in vain. * * If arbi-

tration relates to your plan of 1849 relative to the collecting the debts due by John Hale, is wanted, you can have it, by your putting up money on the issue—\$5,000 or more and let three merchants of standing decide on your plan or mine * *”
 [Here it will be noticed he comes down to \$5,000, but it will be seen in the sequel that when he got in a tight place, he goes up to \$20,000 a side.] “When we separated in 1849, I did really hope that peace was established. But you was *bent on being my ruin*, or form a co-partnership; you failed to ruin me; you failed in forming a copartnership, * *

“Yours, &c.

Signed,

J. B. SMITH.”

The above admission of J. B. S. that I had “nothing to lose” were we to arbitrate; Doing business to the “extent of \$40,000,” and “co-partnership,” are worthy of *particular* attention, as I *shall take occasion to show when the proper time arrives*, i. e. when the MERITS of the QUESTION is the TOPIC UNDER CONSIDERATION.

I will now give my reply to his letter of the 11th inst.

“NEW YORK, 13th May, 1857.

“J. B. SMITH,

“Montreal.

“Yours of the 11th inst. has this moment been received; contents noted. I see nothing in it which calls for a reply (ad-hearing to the plan adopted by me with regard to the appointment of arbitrators) except the following extract. ‘It is really a very pretty thing for a man to propose to arbitrate when he has *nothing to loose, but every thing to gain, if he gains anything.*’”

“The above language admits of two interpretations. 1st, That you are aware the arbitrators will *decide* that I never *wronged you out of a cent*, hence in no possible way can I lose anything. 2d, That should the arbitrators *award you* I would not be able to pay. If the latter is what you wish me to infer, I propose to give good and sufficient security for the payment of the award, you to do the same. If on the receipt of the 11th inst. you consent to arbitrate, Telegraph or write me to name my security; it shall be done at once. I write the above in

great haste as I am anxious to remove every obstacle your imagination can possibly raise—at the same time I am *free* to admit, that I have no expectation that you will consent to the appointment of arbitrators. My reasons for this want of confidence, is the fact, that I have so often been over the same ground with you before, and have never been *able* to *succeed*, and my *only* hope now is based upon your statement that you are in *ill health*.

“Byington, I have ever felt that it would be impossible for you to leave this world without making a public acknowledgment of the wrong you have done me, and paying me the money *long justly my due*.”

“I would now suggest that the difficulty between us could be settled between ourselves without the aid of arbitrators, was you disposed to do so. All I want now, or ever wanted, is what fairly belongs to me, and I know well that a fair and full examination of all the books of I. H. & J. B. Smith, I. H. Smith & Co. and I. H. Smith in New York, will show that I *never wronged you out of a cent*, and I also know that an examination of the books of J. B. Smith & Co. will show that there is a large amount due me. This being my view of the matter, I will suggest how we can *amicably settle*. I will as soon as I can leave my business, take all the books, letters and papers in *any way connected with you* in business and take them to Montreal, when a full examination shall be had. All books, letters and papers now in Montreal in any way connected with me, to be fully examined. All to be examined by a competent bookkeeper and by ourselves. Should it be found that I ever cheated or wronged you in any way, the amount to be stated in an account, and both to sign it. If you have cheated or wronged me, the amount to be stated in an account and signed by both. The bookkeeper to state the account as we direct, we to agree what the amount is, he not to decide, the settlement to be amicable between us, I to pay \$2 for every dollar I have ever wronged you, if anything; you to do the same to me, if you have ever wronged me. If you consent to my last proposition, i. e. to settle the matter amicably; when we meet to do so, we meet as *friends*, no allusion to be made to past differences.”

“Yours,

“Signed,

I. H. SMITH”

I give sufficient extracts from J. B. Smith's letter of the 15th May, 1857, (which he calls a reply to my respects of the 11th of the same month) to give it spirit, and I would ask those who read, to refer to my letter of the 11th for the purpose of seeing if there is anything to be found in it which warrants such a reply. I make this request that those who may take the trouble to read may see at a glance what kind of a man I have to deal with, and what dependence can be placed upon what he says or writes.

" MONTREAL, May, 15th, 1857.

" I. H. SMITH,
" New York,

"I have yours of the 11th inst. and note contents. I have not stopped to ask what sort of a suit at law you intend to instigate against me, but find by yours of the 11th inst. that your *object is to EXTORT MONEY* from me. I have ever been ready to defend myself against your *heartless and dishonest conduct*, and ask no favors at your hands. * * When you name such men as John J. Day, you do yourself honor, but when you name your friend Stephens to arbitrate for my money, you must have enjoyed more than a *quiet smile*. * * 'You ask why that I refuse to arbitrate *unless on a bet or wager*?' In reply, I have to say, I have once passed receipts with you, and I have GREAT OBJECTIONS AGAINST ARBITRATING WHETHER I shall give you my boots or not * *."

[Here is a full admission that he has no expectation the arbitrators would find I wronged him out of a cent, and that he does not like to take the chances of their awarding to me; he therefore has no confidence in his own charges against me, but is fearful I will be able to prove my charges true. He appears also to have met with a great change in his *feelings and desires* since he wrote his two letters of the 3d and 4th of April. Then he would arbitrate "with or without" a bet, and he *courted investigation*. What is the cause? Does his *departure from this world to another appear to him more distant*, or has reflection and my *renewed willingness to arbitrate* frightened him.]

"I have the pleasure to inform you that I am now enjoying nearly as good health as at any time within the last ten years. You insinuate that you have often backed me into a close corner, and that I have as often backed out. I tell you that you *utter a falsehood*. * * If you are satisfied that it is your duty to attempt to extort money from me, do not fail of doing your duty. * * You base and cowardly hypocrite.

"Signed, J. B. SMITH."

Comment upon language like the above appears to be unnecessary, as no one can fail to see that the *author* felt himself in a *tight place*. I hope some friend (if he has one) will request him to point out in my letter of the 11th, to which he pretended to be replying, where any thing can be found that looks as though there was *any attempt to 'extort money' from him*. Without further remarks I proceed to give extracts from his letter of the 16th May. This letter is written as it will be seen, in answer to my respects of the 13th, and I would *particularly* call attention to said letters, and ask a comparison of its spirit. And I would also enquire, what use there can be in writing a man who will *use such language and pretend it to be a reply*. By those *who know me*, it may be asked how it is possible that I could reply to such duplicity coolly. In answer I would say, I *know my man*, and I did not intend to be *diverted* from my object. I had too much at stake, and I knew well if I could keep cool long enough to get the arbitrators appointed, I would then have a chance of replying and of exposing his baseness.

"MONTREAL, 16th May, 1857.

"I. H. SMITH,

"New York,

"I have yours of the 13th inst. and note contents. I notice but three points in your letter that requires any remarks from me: 1st, If, as you say, I am aware that there is no possible chance of your losing" (*see what I did say*) "that arbitrators would decide that you never wronged me out of a cent in your life, it is somewhat strange that you should attempt to

wear the garb of morality, and decline to bet your money on the issue. *Hypocrisy* is as prominent with you *as ever*, and honesty *apparently as distant.* [Here we have a *fact acknowledged*, i. e. that I have ever offered to settle our difficulty amicably or by arbitration. The public must judge of it. Is it dishonorable to do so, and am I a hypocrite? This could be TESTED by accepting my proposition.] "2d, The only regret I have in the matter, is that I did not compel you to render me an honest statement of your transaction from 1839 to 1849." [If he accepted my offer, would he not get it, if he had not got it? The fact is he has a *full statement* and he knew it well.] "To hear you preach morality and honesty is very much like hearing a Wh——e talk of chastity, the one means quite as much as the other. 3d, Your plan of amicably settling all of animosity and a *sham* offer to refund me \$2 for each dollar you have wronged me out of, means quite as much as one that knows you could expect. * *

[Here he runs off and goes back to 1846, and makes *untrue statements*, and bases an argument upon it. If it was true, *it is out of place*, as the proper place would be, when the *merits* of the *question* is under consideration between ourselves or before the arbitrators.]

"You do not *intimate* that you intend to furnish me with any statement of the transactions of I. H. Smith from 1839 to 1849. You do not intimate that you are ready to refund any part of the money made by you during 10 years. * * You have refused to furnish me with a statement of the transactions of I. H. Smith while you was connected with me in business. * * This is what you call, a fair proposition for an amicable settlement of all feelings of animosity, and a willingness, on your part, to do justice. Were there ever such hypocrisy and plain facts showing that you have *no intention* of acting the part of an honorable man. Enclosed you have a plan based on your letter of the 13th inst. Should you decline, I wish this to end all correspondence with you. I shall return any dodging letter that I may receive from you. You will be unable to *extort* money out of me by *intimidation.*" * * You can take any course best suited to your dishonorable pretensions.

Signed,

J. B. SMITH."

" MONTREAL, May 16th, 1857.

" I. H. SMITH,
" New York,

9 " In continuation of my letter of to-day. * * You to furnish me with a full statement of your operations from 1837 to 1849, that all books and papers of I. H. & J. B. Smith and I. H. Smith & Co. of New York, to be furnished by you, and also books and papers of I. H. & J. B. Smith and the old firm of J. B. Smith & Co. of Montreal to be furnished by me, that all commercial transactions (if any) of J. B. Smith from 1839 to 1849 shall be so furnished by me. Three merchants of standing and respectability residing in the city of Montreal to be chosen as arbitrators and all of said books and papers to be at the free use of the arbitrators. The arbitrators, after as full an examination as may require, shall state their award in writing, stating the amount of money (if any) that they may have found in your hands, that *legally or rightfully* belongs to me, or the old firm of J. B. Smith & Co., that amount so found shall be returned two (\$2.00) dollars for each dollar so found, payable with interest from the day of the receipt thereof, and J. B. Smith to do the same. The losing party shall pay all costs and expenses of said arbitrators. That I. H. Smith and J. B. Smith shall each deposit in the hands of said arbitrators *before* said arbitration commences, a sum of money not less than (\$10,000,) ten thousand dollars. The said arbitrators shall pay over to the *rightful* owner \$2.00 for each dollar so found, and payable with interest—and further, said I. H. Smith and J. B. Smith shall also deposit with the arbitrators good and sufficient security for \$10,000 *cash*, that the arbitrators may be more fully prepared with money and security to carry out the terms of said arbitration, and that I. H. Smith and J. B. Smith shall give security that the losing party shall pay all expenses of arbitration. You will notice this is not betting money, so there is no illegality. * * Should my proposition not be met by you, I again repeat that I wish this to end all correspondence on the matter." * *

Signed,

J. B. SMITH."

The reader will notice that the above is written as an *ultimatum*, and that he now requires \$10,000 to be put up by *each*

in cash, \$10,000 in security, and a still further sum, he does not name the amount, it may be \$25,000 each—and that he is the same one who on the 3d of April, 1847, wrote, “You can either establish the truth or falsehood for a bet to any amount that I am able to put up, or *without money* as may best suit you.” And again in the same letter he says, “I am now ready either for any amount of money, or without betting a dollar, as may best suit you. * * Or, “\$20,000 against \$5,000.” What is the matter? Why this change, it may be asked. The answer must be obvious to any one; he was only “bluffing,” he never had any intention of arbitrating.

I now give my reply to his two last under dates of the 15th and 16th.

“NEW YORK, 20th May, 1857.

“J. B. SMITH,

“Montreal,

“Yours of the 15th and 16th inst. are at hand, contents noted. Said letters cannot be a reply to my clear and fair propositions for an amicable appointment of arbitrators, or a mutual settlement of our difficulty. Being fully *determined not to be drawn from the subject under consideration*, i. e., the settlement as proposed by the appointment of arbitrators, to whom the whole question is to be decided, I shall *refrain from making any comments upon the language* to be found in your letter of the 15th inst., an extract of which is as follows—‘that your object is to *extort money from me*.’ * * ‘Your heartless and dishonest conduct.’ * * ‘When you named your friend Stephens to arbitrate for my money you must have enjoyed more than a *quiet smile*.’ * * ‘I have *great objections against arbitrating*.’ * * ‘Your charges are *falsehoods*.’ * * ‘You at once become an honest and moral man (on paper), and say that to bet is not legal.’ * * ‘I am quite willing to give you a chance of proving your statements. But without anything being at stake on the issue what have I gained?’ * * ‘I tell you you *utter a falsehood*.’ * * ‘I will bet you \$10,000 that your charges are falsehoods.’ * * ‘I will bet you \$10,000 that you have not rendered a truthful and full statement of your transactions from 1839 to 1849.’ * * ‘You base and cowardly hypocrite.’ * *

“ The above extracts are not made for the purpose of making any comments, but for the purpose of showing you, *when cool*, the spirit of your two letters of the 15th and 16th inst. and thus contrast with my two letters of the 11th and 13th.

“ I have given you my reasons for declining to bet, and now repeat that I will not put up any wager in any form, as I wish to have the award *unimbarressed by any law point*. But I again repeat that I will give undoubted security that in the event of the arbitrators deciding that there is any money going to you, and that I have any cost to pay for the cost of the arbitration, that it shall be *promptly paid*—you to do the same. This obviates the necessity of putting up any money, as you propose, as I will give security to the amount of \$20,000, if required. I also add to my former proposition to meet your views. The losing party in addition to the \$2 interest (if the interest does not invalidate the award,) from the day that the arbitrators find that either took money that *rightfully belonged* to the other. In addition to my former proposition add, that I am to furnish (if there is any such or *ever was* any such) a full statement of any and all private transactions of I. H. Smith from 1839 to 1849. To produce if there is or ever was any book containing account of the same; J. B. Smith to do the same.

“ I deny that I done any commercial business that did not belong and did not go into the books of I. H. Smith & Co. and on account of which was sent to Montreal, and I pledged myself to prove the fact by my bookkeeper, and cartman. I made several bets in 1847 with regard to the price of flour, and you wrote me relative to it, and I at once replied, by *offering all the profits I made in said operation or bets, if you would give me what you made on Horses, and you declined my offer.*

“ The above fully meets each and every objection raised by you with the exception of one. You decline or object to H. Stephens, Esq., as one of the referees, on what ground you do not say. I therefore select the Hon. John Young, of Montreal, who I suppose has returned from Europe. If not, I substitute the Hon. Jacob De Witt.

“ Now, Byington, permit me to say, in closing, that *this already too long* correspondence upon which I have been writing since the 15th of April, *confining* myself to the *one point*. i. e. the appointment of arbitrators and the settlement of our long stand-

ing difficulty, that in my opinion, no one can read what has passed between us, and say that I have not offered every thing possible on my part. And that you have in every possible way tried to draw me off to debating the question which will *properly come before* the arbitrators, *and for their decision*, and that if you now refuse to take my letters commencing with the 15th of April, including this one to a lawyer, and have him draw up the agreement in legal form, *that you are not sincere in your denunciations of me* and that you *hope to escape on a single point*, i. e. I will *not bet*. If what you say of me is *TRUE and I have cheated and robbed you*, as you say I have, why not *expose* me and get your *money back two for one with interest*—I offer security. If you refuse, no one can *believe*, but you know better than what you say.

"You know I have *furnished you a full statement of every transaction* from 1839 to 1850, and my books and the books of J. B. Smith & Co. will prove it. If you go on, and appoint arbitrators, write me and I will name my security.

"Signed,

"Yours, &c., " I. H. SMITH."

It is evident no doubt to all who have examined thus far, that I have consented and fully met every proposition he has made, (except the bet, and on the 3d of April he twice offered to arbitrate without a bet) and if he *intends to appoint arbitrators he will now do it*. There can be no question of the fact, *but the rub is he does not intend to arbitrate*. Were I to accept his proposition to *bet*, he would manage to find some *other quibble*. As an evidence of the fact I give an extract from his letter of the 25th May, 1857, in answer to my respects of the 20th.

" MONTREAL, May 25th, 1857.

" I. H. SMITH,

" New York,

" Yours of the 20th inst. is at hand. * * You will give *undoubted security*. To oblige you I called on Messrs.

Day & Camp and stated the case to them. They told me only what I already knew, and only what any man that has *brains* enough to suck an egg must know. They told me that no document could be so drawn up as to force you or your security to pay either the award or cost. All that you would require to do would be to protest against the award and then I must resort to the courts of law for both the expenses and award. * * * Messrs. D. & C. advised the *money being up.*"

Had he asked the same gentlemen if I could not *just as easy* "protest against the award," and resort to the courts of law *if the money was up*, they would have told him *yes*, hence it is only a *quibble* as he would have to sue to get the money if up, as much as he would if not so, in the event of my protesting and asking the Court to set the award aside.

"I have a proposition. * * You draw your note at six months for \$20,000, get the note so indorsed in New York that you can get your friend H. Stephens or *some other responsible* Montreal man to endorse the note, and I will agree to get said note cashed. I will also agree to pay all the shave above 6 per cent. interest. You then put up the *net* proceeds of the note and I will put up the full \$20,000. * * You can have as little objection in giving the note as the security, and no *security will be taken by me.*"

Can anything be more *supremely ridiculous*. 1st, I must get some one to indorse my note in New York, and then get H. Stephens to endorse, as Mr. Stephen's endorsement of my note would not be good. 2nd, He "will *agree*" (mark the word,) to get said note cashed" and "pay the shaver over 6 per cent. interest." 3d, "No security will be taken." Remember kind reader that this magnanimity is from the same man that on the 4th of April 1857 said "I *court investigation*" and on the 3d "will bet \$20,000 against \$5,000," or would arbitrate with or "without money." And now how changed; \$20,000 *good* and sufficient security will not answer. I proceed with further extracts.

* You will
on Messrs.

"I beg to make a few extracts from yours of the 20th and make a few remarks. You say—'I deny that I done any Commercial business that did not belong and did not go into the books of I. H. Smith & Co., and an account of which was sent to Montreal. I made several bets in 1847 with regard to the price of flour, and you wrote me relative to it, and I at once replied by offering you all the profits I made in said operation or bets if you would give me what you *made on horses* and you declined my offer.' Now you decline making any bets. I make the following proposition which *is no bet*. I propose to give you \$5000 for your watch if I can't prove the above extract (from yours of the 20th inst) to be a *falsehood—a tissue of falsehoods—a lie.*"

If he had stopped here and would do what he promises, I would sell my watch, but *mark what he says after making the charge so bold*. He does not stop at the word "*lie*," but connects it with one of the *questions* which he has *lately trumped up*, and which was to be *decided by the arbitrators*. He continues by saying :

"And by so proving you shall pay me the amount which I shall prove you did make in Commercial operations in 1847, the sum to be paid with ten years' interest, * * * say Commercial operations and which no account has been rendered by you to me. I put up \$5,000 in money against your watch for \$5,000, should I fail in proving what I have stated above; you on the other hand to put up \$10,000 in money to enable the arbitrators to pay the award should it be in my favor. I will also put up \$2,000 with the \$5,000 to enable the arbitrators to pay the expenses. Should the award be against me I will get the money (\$10,000) on your note at 6 months; said note to be endorsed as the \$20,000 note. Now when I again charge you with the most unmitigated *falsehoods* and offer as I have offered, will you accept or will you *quote extracts*, and decline putting up your money? I have no objection to the Hon. John Young or Jacob De Witt, Esq. * * Signed,

J. B. SMITH "

The above is the last letter received to which I have not re-

plied, knowing that it is a loss of time to do so, as nothing will induce him to appoint arbitrators.

Were I to accept his bets, there would be some *quibble* so as to change the whole question. It is therefore evident to my mind at least, that I have no *alternative but to expose him or sue him, or both*

Thus far in this correspondence it will be observed that I have conducted it with as much complacency as could reasonably be expected of human nature, when in receipt of such *base malignancy of insinuation and falsification of facts, and willful and malicious designs to injure not only myself but my family.*

All who know me, must be aware of the difficulty which I have been called upon to encounter in order to *subdue my feelings and prevent a sharp retort.* This was accomplished by *keeping in view the object.* It was my highest ambition to sacrifice upon the altar of my feelings, every thing that man was capable of enduring, by leaving all his insulting remarks to pass unanswered, until I could get the arbitrators appointed, when I would have an opportunity to *lay bare his perfidy.*

Oh, that in a cause so sacred I could have managed to have got the arbitrators appointed, but it is evident that nothing I could do would have produced the result. I have done everything that my ingenuity could suggest, and now this *long cherished* hope of my heart has been dissipated and I have no alternative left, but to place in the hands of the public the facts. I therefore offer this communication as a sort of prefatory remarks, showing, 1st, what I have *done to procure an amicable settlement,* either by the appointment of arbitrators or between ourselves. 2nd, I propose at an early day as possible to prepare and publish a full statement of the facts of the case, (commencing at the time I wrote my brother, J. B. Smith, who was at the time in Ohio, at work on the Canal, driving an ox team, or driving stage : I allude to this matter for the reason that I shall be obliged to do so in discussing the subject as proposed ;)

accompanied with such proof as shall satisfy all that what is stated is true, and leave the public to judge of the merits of the question. I admit I should not deem it necessary to write a minute history simply for the purpose of giving forth information, for I conceive that no one can read what has been already written without being able to make up his mind who is the one at fault. But as stated above, I intend to apply to the courts for the justice which has been so long my due. I will therefore be obliged to examine the whole subject, and when doing so can write with little extra trouble the proposed history.

This is an exceedingly delicate subject for me to discuss. I would caution the public against *ex parte* statements, emanating from what source they may. It is known that distempered imaginations produces *malignancy*, and *fiction is substituted for truth*. He has made *strenuous* efforts to create the impression that I have been the aggressor in this unfortunate matter. *This is not true*, as I shall take occasion to show when I *present the whole history of the case*, with the *proof*. It is *much worse* than folly for any one to attempt to form a correct opinion based upon promiscuous extracts.

In treating this subject I intend my remarks to be in no degree effected by any considerations whatever except that which legitimately flow from the nature of the *crimes* themselves; and as a brother, I would to God that I could avoid the *exposure* of an *ungrateful relative*, but I am forced to adopt the course, not so much on my own account as my family. *I have borne long*, but *patience* has ceased to be a virtue, and I can no longer refrain from discharging my duty, no matter how unpleasant or painful.

Respectfully, &c.,

I. H. SMITH.

P. S.—He cannot complain that I have *garbled* or *misstated* his remarks, if he does his letters will refute his accusation.

I. H. S.

New York, June 13th, 1857.

what is
of the
write a
informa-
already
the one
courts
therefore
g so can

Discuss. I
minating
ered im-
uted for
pression
matter.
n I *pre-*
t is *much*
t opinion

in no do-
at which
ves ; and
posure of
ourse, not
orne long,
no longer
pleasant or

SMITH.
r *misstated*
ation.
I. H. S.

