

Mary Magui  
Dear Irving,

Canton March 24. 1835

Herewith I send you a Statement of your  
account. upto this time, not balanced. I should  
have been glad to have completed it, but there are  
several outstanding matters, which I wish and have  
tried unsuccessfully to bring to a close - when these  
are settled I will make up the interest, and let you  
know the exact sum for which I am indebted.

I have sent for Drumsing repeatedly, but being the most  
independent shoe maker in the state he does not make  
his appearance - I have been trying to get the true  
account for Washing, toward which I paid 10¢ and  
you directed me to pay no more, observing that the  
date of your last settlement was in a book - not  
at hand - if by reference to any document you can  
establish the exact time, please do so. - I have been  
to see Mr about the Soda Water Bill, and told him  
I had directions to settle it, but that I had no idea  
of doing so till I was satisfied that it was made  
right - whereas I was sure that it was wrong -  
He will do the needful about it - I hurry will  
pay 14¢ and when received, the same will appear  
to your credit. - Whayme makes a claim for 5¢

Shall it be liquidated?

I have not sold the Clothes Press, or the Cigars, in truth I am, I have been busy most of the time lately - then shall be no difficulty about the former and the Cigars, I observe you wish sent to Manila - these have had carefully closed up, and would favour them for this conveyance, but the Captain thought there would be some risk, and I did not much like his appearance in the Rundel, Clementine I send over, observing the precaution suggested by you of placing an envelope over the same -

Hunter has placed to your Credit 400 also, on acco. of the said Boat, which I will receive of him upon an intimation, that such is your wish. -

There would now appear a Balance to your Credit of \$1225.<sup>62</sup><sub>100</sub> - which will be something lessened when the foregoing matters are settled, and I mean to give them my early attention -

I write you at China New Year, that Hatcham had proposed to settle for the Satins shipped for Peta, at the orig. cost without interest, and that I would do so either for my own or your account, I took the responsibility of this step, but have not been favoured with your views in reply - I am

still willing to abide by the proposal I then made which was to place the Amos. to your debit as paid, or to continue it upon the same footing that it stood with Hatcham viz, interest of 8% from the time of the vessels sailing - Should you remain in this part of the world and have no other use for your funds, the first would be decidedly for your interest - if otherwise and you prefer the latter course, it would be equally agreeable to me, upon the understanding, that the proceeds were ordered to be returned to you, that I should receive them when made, and you will make good any loss on the adventure - I enclose Copies of Luenchin's & Amos's accounts

I have now to acknowledge some valued favours of February 17<sup>th</sup> 19<sup>th</sup> and 12<sup>th</sup> ult. first, and thank you for the same - In the first I see nothing to reply to: the second afforded the very agreeable information that you had taken up your quarters with Messrs Russell & Sturgis, as I supposed with the prospect of spending a few years in Manila, comfortably, and with profit. The draft for 500\$ was paid at maturity, and should have been at sight, had it not been presented before I received your letter of advice - I made Mr. Green acquainted with your reasons

thought there would be some risk, and I did not  
much like his appearance ~~as~~ the Rindley Clements  
I send over, observing the precaution suggested by you  
of placing an envelope over the same -

Hunter has placed to your Credit 40¢ also, on acco.  
of the last Boat, which I will receive of him  
upon an intimation, that such is your wish. -

There would now appear a Balance to your Credit  
of \$1225.<sup>62</sup><sub>100</sub> - which will be something lessened  
when the foregoing matters are settled, and I mean  
to give them my early attention -

I wrote you at China New Year, that Hatchery  
had proposed to settle for the Satins shipped for  
Peta, at the orig. cost without interest, and that  
I would do so either for my own or your account  
I took the responsibility of this step, but have ~~not~~  
been favoured with your views in reply - I am

and you prefer the latter course, it would be equally  
agreeable to me, upon the understanding, that the  
Presents were ordered to be returned to Canton, that  
I should receive them when made, and you will  
make good any loss on the adventure -  
I enclose Copies of Luenchun's & Aming's accounts

I have now to acknowledge. I am valued  
favours of February 17<sup>th</sup> 19<sup>th</sup> and 12<sup>th</sup> ult, inst, and  
thank you for the same - In the first I see  
nothing to reply to: the second afforded the very agreeable  
information that you had taken up your quarters with  
Ellis & Russell & Sturgis, as I supposed with the  
prospect of spending a few years in China, Con-  
futably, and with profit. The draft for 500¢ was  
paid at maturity, and should have been at sight, had  
it not been presented before I received your letter of  
advice - I made Mr. Green acquainted with your views

for not meeting him by the same conveyance -  
the sad news of Ormand's death, of course did not  
surprise us - Cabot of whose sickness I have  
before apprised you, remains in a very low state.

I now come to your letter of the 12<sup>th</sup>  
just and observe with regret, that you are still  
undetermined whether to go home or remain where you  
are - in fact that you are discontented - bothered  
with the the Blue Devils which were always  
thicker about your person when in Canton, than  
about any body else - - Hard work is the antidote  
here - in a measure - I am only sorry that there is  
not the same remedy with you in all -  
The Trunk of Clothing I trust will have reached you in  
time for Lausanne, and enable you to meet the quitters  
after the affair, more comfortably -

I notice that the marriage of Henry Sturgis has  
created quite a stir, with the Lucerne girls -  
they will have time to recover from their fainting fits  
before they see him again.

The Roman, Cabot, Daagly and Fanny are on the  
point of sailing for the States: the late arrivals are  
the Sweden, Tartar, and Oratio from Loo-  
pessels expected - Targum, Alexander, to Mettun &c!!

Monsoon, June, May & June - with orders  
to the 1<sup>st</sup> of Novemb:

It is sufficient that Mrs Lumbay vessels & Lumbay  
are to be despatched without giving other reasons for  
closing this -

With my usual hearty good wishes  
for your health and prosperity

I remain, Yours Sincerely

A. A. L.





*[Faint, illegible handwriting in the upper left quadrant, possibly bleed-through from the reverse side.]*

*[Faint, illegible handwriting on the right side, oriented vertically.]*

William Irving, Esq.  
Manila

Mary Prager



A. H. Jew. March 29  
1835