

(Obverse)

[There is a red seal on the left side, and beside it a "Toronto" post seal which is faded. Into the centre right there is another postmark that says "Belleville" but the other letters are too faded to see. Next to that in red letters is stamped "Too Late"
Above that in black ink is written "J/L Whouser Dittonin?"
(?) 29th July 48]

In the centre of the envelope it is addressed to

J/ L Howard (?)
Treasurer (Harriet?)
Toronto

With a "9" written in the left corner"

(OBVERSE 1)

Toronto Office
July 29 of 1848

Sir,

I am to (?) of your letter of the 24th may in ?

(Reverse)

Treasurer Office
(Nellville?) 24 July 1848

Sir

You may be assured that I would not have received your return on taxes different from what you (?) intended- could I legally have down otherwise, Not by a reference to (Ges?) 4, Chap. 2 Sec 4 you will see that Taxes in arrear for any period excluding four years 50% to be added - and sales (?) stated Sec, 2. Your duties are (defiant?)

You will therefore perceive that yourself is "Accidently in error" Had your return been made on the 12th (july?) and as otherwise requi-red (no?) differently would (not sure what this part says here.. Now I am confused) Jack ?? look being the Case, it is (?) that I should be (Not sure what this end part says unfortunately.)

J/L Howard (?) Flourish
(?)
Toronto