(OBVERSE)

[At the very top of the page, a few lines written in black ink can be seen, which reads:

'(unknown character, possibly the sender's name) (Lipman?)

Toronto

1st March']

[A red circular postmark in an upside down manner can be seen, which reads:

'TORONTO • CANADA • PAID (wraps around in a circular manner)
MY24 (appears in the middle)
(blurry, most possibly '1252')]

[On the left side of the circular postmark, 'Paid 104' in black ink can be seen]

[Two other red postmarks can also be seen on the right side of the red circular postmark:

'PAID' and 'CANADA PAID (LOCK?)']

[Right below the red circular postmark, a few lines written in black ink can be seen:

'D. F. Kennedy Esq New York']

(REVERSE)

Toronto 24 March 1862

D. F. Kennedy Esq New York Dear Sir

On the 9th task I handed [unknown word] might [unknown word] Carpenter [unknown word] \$1000. On the 15th task now on Chamberlain (Lilano or Dilano?) \$502.79. On the 22nd task by (make? Page cut off) which [unknown word] on the morning of the 23rd North River Bank no [unknown word] \$1820. The draft advised on the 15th fares of (G. lk?) Marchant for \$249.70 with no offer if having been returned to my hocase here and is cancelled.

Perhaps you will do me the favor to assist a (little?) to my house here, (Sigman?) Brothers Co. to [unknown character] if the above here (instances?) are all right.. there after we shall not (summit?) by mere there having been no [unknown character] organized Express Line is the reason why we have to rere the risk by mail, the past master here having assured me that a separate (tag?) is made up for New York and not operated on the way.

I am dear sir
With great esteem
Your (obliged?) [unknown character]
(Nathan?) Sigman