My Dear Sir,

I have engaged to advance to my son James about the first of April, the sum of \$2000.

It has occurred to me that there might be being idle in your hands that amount or more, of Estate money; & that you might be willing to let me have it; particularly if I should agree to pay interest on it, so as to save you from the appearance of favoring me more others. Will you be kind enough to let me know what you think of the proposition. I should also be glad to know whether you think that the commissions recd [sic] by me during the last year should be returned by me to the U S Assessor; that is, whether the law requires them to be returned. I incline to the opinion that it does; but shd [sic] like to know what you think. Are they to be regarded as taxable income. [sic]

I suppose, before this you have recd [received] the amount of our Mortgage on Mr [sic] Reed' [sic] place. I also hope that the Clarion Co Deed reached you safely.

For the present Mr Reed's & I have concluded that it would be best not to publish any of the Estate letters. Judge Black, it is announced, is coming out with another letter in reference to Stanton. I think it will be well for us to see that, before publishing any thing.

I hope, that by this time, you are able again to use your eyes in reading & writing.

With kind regards for Mrs Swarr.

I am,

Very Truly Yours &c, Edw Y. Buchanan

H B Swarr Esq

I have recd [sic] a letter from Jessie Magaw, informing me that she wd [sic] like to have her money as soon after the day she comes of age, as she can. I replied, that our Testamentary Guardianship account had already been filed, & wd [sic] be acted upon by the court the latter part of this month; after wh [sic] she wd [sic] be paid. I also told her that she could see the account in Lancaster, or that if she wished it, you, no doubt, wd [sic] have a copy of it made, at her expense, & sent to her. I also informed her, that we were making no charge for commissions.

Between this & the filing of our next account, I think it would be well to write again to Captn [sic] Magaw on the subject of his indebtedness to the Estate.

