

Harrisburg Decbr 26th 1862

Hon. James Buchanan.

Wheatland, Pa.

D^r Sir –

Your letter of the 28th Ult^o. was duly received and contents noted. It should have been answered sooner, but for the temporary indisposition of Col. MacDowell.

The late firm of Barrett & MacDowell having had to pass through a period of some four years of embarrassment and [?] misfortune, become much involved, and the indebtedness had to be provided for in some way as the establishment would have had to be told to pay its debts, which at a price [?] these times, we found would not cover our liabilities.

It was with these circumstances as Col MacDowell retired from the establishment, taking little or nothing out of the sale for himself, the proceeds of his sale being his a trifle [sic] over his share of the indebtedness.

I have shown him your letter, and he desires me to say, for himself, in which I concur, that between this, and the coming Spring we will endeavor to pay the amount we own you.

For the present you will have to indulge us, and we will do all in our power to liquidate our indebtedness to you at the earliest possible practicable moment.

Thanking you for past indulgences in Kindness – we beg to subscribe ourselves

Very Respectfully

Your oboservants

Barrett & MacDowell

Late O. Barrett & Co

[On back of letter] 26 Dec: 62. Barrett & M'Dowell, late O. Barrett & Co. 1 Jan: 1863. Answ^d
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