My dear Sir/

I have too long delayed to answer your letter, which would have been done sooner but for the incessant & important public business.

Having a considerable sum of money to raise to meet engagements in this City which must be fulfilled on or before the middle of next month, I found it necessary ^{some time ago} to call upon some ^{a few} of my debtors to make up the amount. I never should have asked Mrs. Keffer to pay the money had she remained a widow. I made the purchase for her from motives of pure friendship to provide her a home. She is now married to Mr. Boehm a wealthy & respectable gentleman: & I thought her husband had better become her creditor than remain so myself, ^{especially} as he could lose nothing by the substitution, the bond & mortgage being assigned in the proper manner. Accordingly I wrote to him & have received a satisfactory assurance that the debt shall be paid in time to meet my engagements. Under these circumstances, I cannot change my position. If Mr. Boehm should sell the other property on a credit, the Bond and mortgage must be given to Mr. Boehm & not to myself. Surely this is just & proper.

You Mr. Christ may deposit the \$500 to my credit in the Lancaster Bank, & then you can deliver him his engagement to do so.

I can acknowledge the release before an Alderman in Lancaster. An alderman here has no power to take it ^{acknowledgements under the laws of Penna}. At all events there is no difficulty in proving my hand writing. Please to drop me a line when the money shall have been deposited.

From your friend Very respectfully,

James Buchanan

William Mathiot Esquire

P. S. No interest has ever been paid on the Bond & mortgage.

[On back: 1846/ Dec 13th/ Hon. James Buchanan

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