

London  
and Manchester. Liverpool 30 June 1851.

W. M. Rice Esq.

Care Messrs J. M. Brown & Co  
South Street  
New York.

Dear Sir,

At Mr. John Brown's request  
we have transferred to your credit  
held at your disposal, the sum of  
£2697.05/- of this day, being proceeds  
of Cotton, in interest, as shown in the  
enclosed statement.

Your draft on our London Branch  
for £400.- has been duly honoured, &  
is transferred to your debit with us  
against the above £2697.05/-

We are dear Sir

Yours truly,

pro Fred<sup>d</sup> Smith & Co  
Alfred Castellan jun