Dear Sir,

Having been absent from home a few days, I did not receive your favour of the 4th. Jan. till my return. I do not recollect the mention of the payments to Mr. Nash wanting explanation, and only understood the wages appearing as irregularly brought into the accounts required to be rectified—the present want of my Books, Papers, makes it difficult for me to elucidate accounts, but I will, as soon as in my power, clear up to your satisfaction every thing in them that you point out for that purpose. I am also at a loss for the materials respecting the valuation of Weston Favell Estate, but think the amount, of the one made of that property, and which I thought a just one, was about £24,000. Good; how for the increase of expenses attending the import of Sugars since that time, ought to operate on the value of Jamaica Estates. I cannot determine—and being totally unacquainted with the doctrine of Annuities, I feel myself incompetent to give an Opinion of what ought to be offered to Mrs. Harding for the purchase of her Estate, on a joint tenancy for her own and her Sons' Life.

Mrs. Harding has some Negroes of her own, which I suppose the word wish to sell, if the dispose of the Estate, and which I think should not be separated from it, the amount of these Negroes, if agreeable to Mrs. Harding, at a fair valuation may be added to that of Weston Favell Estate making the
whole the goods Sum, on which the Annuity is to be granted.

Notwithstanding the first inconveniences that must attend

the Trade. I hope it will make amends in the Security it will give and the

regularity with which our Remittances may be expected.

My best Thanks are due for your good wishes for my Health which I am

happy to tell you is perfectly reestablished.

I am - Dear Sir -
your much obliged &c. &c. &c.

William Gale

11th Feb. 1822

W. Gale Ensign.