

[illegible]

Dear Sir,
 I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the above named matter.
 I am sorry to hear that you are not satisfied with the result of the investigation.
 I have been very anxious to get the matter settled as soon as possible.
 I have been very busy lately and have not had time to attend to it as much as I wished.
 I am sure that you will understand my position.
 I am, Sir, very respectfully,
 Your obedient servant,
 J. M. Smith