John Hopton, who intends to resign his Business in my favor at the expiration of this Year, promises on all occasions to assist me with his advice, I therefore flatter myself with the expectation of being always very punctual, & of giving entire satisfaction to those Friends who may be pleased to entrust to my care the management of their concerns. My Uncle having also advanced me a sufficient Capital, added to my own, I shall be able to grant any facilities that my Friends may require, and if Messrs. Gibbs & Channing are inclined to make me any Consignments I am always ready to accept their Drafts for 2/3 or 3/4 of the amount on receipt of Bill of Lading & order for Insurance.

I remain ever with every sentiment of esteem & regard,

Dr Sir,

Your Sincere Friend

Wm H. Powell

George Gibbs Junr. Esq