Boston Jan'y 23d 1832

Col. George Gibbs,

My dear Sir

I have made the tenth semi-Annual Dividend of the Income of the Property held by me as [illegible] Mothers will — The amount is Four Thousand Dollars your proportion being One Thousand Dollars I have requested Messrs Osborn & Youngs to pay you, which you will please to call on them for. —

I should have sent you this Money Several days since had not your friends informed me that you would probably be here — I regret your indisposition prevented. —

I am with Respect

Your ob't Serv't

Chas Francis.