Boston Jany 3. 1834

Mrs L. W. Gibbs,

Dear Madam,

I am now engaged in making up the Accounts of Mrs Gibbs Trust & shall pay the Dividend about the 20th Inst. — I shall want a Certificate from the Office which Issued your Authority for the Guardianship of your Children duly certified that you & Miss Gibbs have been appointed, also, a Certificate that you have been appointed & Qualified as Executrix under the will — I cannot settle my Account at the Probate Office in this place without such a Certificate — will you have such an one made out & forwarded as soon as convenient. — I shall pay your Annuity for 6 Mos under Mrs Gibbs will when I pay the Dividend — please to say in what way I shall send you the money — will it be convenient for you to call at a Store in New York, or shall I send a person from the City to you. —

I am with respect
Your Obedt Sert
Elm Francis.