New York 27 March 1851

My dear Mr Gibbs

This letter you will please place in the hands of Messrs Wolcott & Bates Co Canton for their inspection - they will return it you -

The arrangements under which you leave for Canton to join the house of Messrs Wolcott & Bates Co as an assistant I understand to be as follows. You engage to remain with them for a period of three years - on a salaries such as your ability and exertions shall entitle you to receive. & this you leave to the good care of Messrs W & Bro Co and the friendship which I entertain towards you. by this arrangement I feel that you will receive an equivalent for your services - dependant entirely upon your own capacity & enterprise - Your knowledge of German & French will be