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6, Lower Mosley Street,
Manchester May 12, 1859.

Gent^l,

I am sorry to inform you that my affairs are in such a state of embarrassment as to leave me no alternative but to take the benefit of the Insolvent Act. This I have striven hard to avoid. I had intended to have discharged Mess^{rs} Findlater & Co's account if a little time had been allowed me, but cannot do so at present. You will, of course, take what proceedings you think most advisable. Mess^{rs} E. & W. Mason, Solicitors, are in possession of a Bill of Sale of all my furniture, stock, &c.

Yours resp^{tly},

J. B. Rogerson.

Mess^{rs} S. J. Bennett & Co.



Poet
of memory

Pleasure

Mr Boetia Rogerson

1809-1859

Poet - worked as solutions clerk

Kept books for 1834/41

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