

New York November 9th 1871

My Dear Uncle

I received your letter some days ago and have to beg you to excuse my delay in replying. I have been thinking the matter over ever since and have at length decided to change my mind and accept the place which you are good enough still to leave open to me, and now as I have made up my mind to go I believe I shall like it very well after I once get over the feeling of leaving home. As yet of course I cannot tell how I shall like the business as it is quite new to me but doubt not I shall become interested in it in the course of time. I told my present employer yesterday of my intention to give up my position and consequently think I can leave them about the end

of the present month. If you do not object I should like to remain here till the end of the year in order to have a little time to myself after leaving the office and be able to spend another Christmas at home.

I hope you will not think it strange in me to have changed my mind but as the arguments in your letter are unanswerable I will not again refuse your kind offer. Give my best love to Aunt Emie and I remain

Your most affectionate nephew
L. del. Simonds