The first account of Walter Channing Trustee under the last Will and Testament of Mary Gibbs deceased, for the rents issues and profits of her Real Estate, and the Dividends, interest and income of her Personal Estate, and the payments thereof agreeable to her Will.

1825 Said Trustee charges himself with the following receipts for rents &c
Feb 26 from her Real Estate viz for Cash of Daniel Peckham on account of Rent 200
April 6 Ditto Phillip Peckham for one years ditto 800
" Ditto Joseph T. Perry balance of ditto 56686
July 13 Ditto Leavitt Cobbett on account of produce from Tenhill
April 4 Ditto Ditto do 400
May 20 Ditto ditto do 40970
April 8 Ditto Mrs R. G. Channing & Miss Gibbs for boy & fronts from 23 64.37 707 07.229393
November 2 For Cash of Leavitt Cobbett on account of produce of Town 200
1826
Jan 26 Ditto ditto ditto 200
" 5 Ditto Caleb T. Ford on account of Brickyard leased to A Hazeltons 100 500
Ditto Peter Peckham on account of rent 250
Ditto Phillip Peckham ditto 700
Ditto Joseph T. Perry ditto 400
" 20 For rent of 893 1890 feet of the Mansion House let to Boston inventoried as belonging to the estate of Mary Gibbs deceased from her daughter Mrs R. G. Channing and Miss Gibbs from the decease of their Mother to the 1st January 1826 sent for the whole estimated by T. T. Oliver Esq at $1100 519 74
2169 74

For amount transferred from the first account of Walter Channing Executor of the last will and testament of Mary Gibbs deceased, of the amount of dividends interest and income of her personal estate accrued since her decease and been received by the Executor to the 23d January 1826, for his account for the same 3605 95

$8069 62

Said Trustee craves to be allowed for the following payments semiannually from her decease to and among her Children, the repair of buildings, expense and reasonable compensation for executing the trust in pursuance of the Will. Viz -

1825
June 27 The first semiannual dividend of the sum of $3.000 to and among her children equally agreeable to her will
To George Gibbs 750
Ruth G. Channing 750
Sarah Gibbs 750
William C. Gibbs 750
Sept 17 Paid George H. Smith's bill for raising and repairing Store Derby Wharf Salem 3.00
Dec 31 For expenses to Newport in February last to settle rents and make new leases 623 50
2845 651 45
1826
Jan 23 The second semiannual dividend of the sum of $3968.33 to and among her children equally in pursuance of her will - To George Gibbs
From which is to be deducted by the 3d section of the will a proportionally less share of the income of her personal estate on the debt against his share of it, calculated to be 1100 432.67 668 33
Ruth G. Channing 1.100
Sarah Gibbs 1.100
William C. Gibbs 1.100 3968 33
7.620 28
Balance 449 34
$8069 62

(Signed) Walter Channing Trustee under the Will of Mary Gibbs.

Boston County of Suffolk February 13th 1826

We the undersigned heirs at law of said Mary Gibbs deceased do hereby signify to the Hon. Judge of Probate for said County that having had the above account examined and being satisfied that it is correct we request that it may be allowed -

Signed Wm C. Channing - R. Gibbs Channing
Sarah Gibbs