The First account of Walter Channing Executor of the last Will and Testament of Mary Gibbs deceased.

			Appraised at	
	Amount brought forward		16437	84
	Said Executor charges himself with the following to wit - With the amount of the personal estate of said deceased as contained in the Inventory returned into the Probate office May 2nd 1825 and appraised viz. the household Furniture including beds linen & plate wearing apparel, horses, carriages, wood, coal, 2 Cows, Wine, cider & brandy		5823	41
	United States six per cent Stock	Par value 14,970.–	15,510	70
	Bank and Insurance Company Stocks	37,000.–	40,010	50
	5 Shares Rhode Island bridge Company		166	66
	Pew No. 182 Federal Street Meeting House, by deed consideration	790.–	790	
	[illegible] ceding account out of the balance in Inventory	12,000.–		
	Balance received from Massachusetts Bank		171	09
	$80 Sent to Canton for Teas for her family with prem on Dolls 40c		80	40
	Cash received in part of Note of Daniel Peckham for balance of rent		220	
	ditto for note of James Durfee for $92.14		107	47
	Amount of stock and farming utensils on the farm in Charlestown known by the name of the Ten hill farm and transferred to W. C. to hold in trust		1,112	83
	12 Shares in Derby Wharf, Salem holden by W Channing do		2,400	
	9 do. In New Hampshire Iron Factory Company do do		450	
	Amount of Inventory of personal Estate of Portsmouth R. Island taken Oct. 20th 1825		391	
	Collected on demands not ascertained when the Inventory was taken			
May 6	from Joseph Clarke	267.43		
27	Nathan Blodgett	35.		
Oct. 26	Benj Parker balance due from Cyrus Clark	96		
1826 Jan. 18	Moses Griffin	150.	548	43
23	Amount of Dividends interest, and income of the personal estate of Mary Gibbs deceased, accrued since her decease and been received by the Executor to this date as per account on the next sheet		3,605	95
Feb 18	Said Executor charges himself with the following articles sold to wit the wine, & cider brandy per Inventory appraised at	1204.85		
	Pew No 182 Federal Street Meeting House do	790.	1994	85
	and net gain on pew sold		10	
			$101,831	13

Wal. Channing Executor

Due on debts appraised in Inventory - to wit -

On Note of Daniel Peckham	154.75
from Wm C. Woodbridge	112.50
	267.25

		Appraised at	
Amount brought forward		16,371	32
Said Executor prays to be allowed for the amount of furniture &c bequeathed by her will to her Children - to wit			
To her Son George Gibbs the desk & book-case	18.		
ditto William C. Gibbs the high chest of drawers	12.	30	
To her Daughters Ruth & Sarah per wearing apparel, horses & Carriages	965		
Ditto ditto ditto Furniture of her two Parlours	990.		
Ditto ditto - ditto Furniture in dwelling house on the farm at Portsmouth	315.	2,270	
To her four children, George William C. Ruth & Sarah the residue of her house hold furniture including beds, linen and plate to be equally divided among them		2,367	76
And the said Executor prays that there may be transferred to him as Trustee [illegible]	Par value		
Ditto Ditto, purchased by Executor	12,000	12,000	
The Banks and Insurance Company Stocks as per Inventory	37,000	40,010	50
5 Shares Rhode Island bridge Company ditto		166	66
12 Shares in the Derby Wharf Salem. ditto		2,400	
9 ditto New Hampshire Iron Factory Company ditto		450	
N.B. The appraisement of the above stocks and shares in the Inventory taken in April. 1825 is above their value in January 1826 and being fluctuating, the trustee can only be accountable for the stocks and shares, or what may be received for any which may be paid off or sold by him - Also prays that there may be transferred as trustee to him aforesaid - - The stock and farming utensils on the farm in Charlestown known by the name of Ten hill farm, which being for the management and cultivation of said farm are subject to wear, tear, decay &c that their value is principally to their use, in the Income from the farm that the trustee can only account for the proceeds of them on their sale -		1,112	83
The following is the net proceeds of them to be accounted for when sold. The wine and cider brandy per Inventory - appraised at	1204.85		
Pew No 182 Federal Street Meeting House ditto	790.	1994	85
Said Executor prays to be allowed to transfer to himself as trustee under the will; the amount of the dividends, interest and income as per contra; being by her will (after deducting reasonable charges &c) to pay the residue semi annually to and among her children equally -		3605	95
		98,290	57
Balance		3,540	56
		$101,831	13

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 & annexed accounts examined and being satisfied that they are correct We request that they may be allowed -

Willm. C. Channing R. Gibbs Channing
Sarah Gibbs -