The second account of Walter Channing Exor of the last will and testament of Mary Gibbs late of Boston, widow deceased, as the same is taken from the books and papers of said Exor now deceased, and presented for allowance by Seth Bourdlett adm of the goods and estate of the said Walter Channing Said Exor by his actor charges himself with the following viz

1824				
Feb 13	With the balance of his first account allowed Feb 13. 1826 —			351 51
March 30	" Amt rec'd of Seth Knights fee rents in Salem —	150. 50		
	deduct tax paid by him & his commissions —	20		130. 50
"	" Amt Rec'd of David Robbins in part pay for chaise in Salem			300
May 24	" " Rec'd of Moses Griffin for balance due for books in 1824 —	3. 63		
	do — — — — — — — Interest	10. 74.		13. 77
16	" Rec'd of Danl. Peckam on account of his note in the Inventory			100
Sep 30	" Do — do the balance of note			54 75
	Amt of hay received by Walter Channing from the Deer Isle farm from the years — 1816 & 1826 viz			
	In the year — 1816.	206		
	do — 1817	311. 74		
	do — 1818	215. 55		
	do — 1819	140 30		
	do — 1820	123 76		
	do — 1821	35. 70		
	do — 1822	120		
	do — 1823	152. 42		
	do — 1824.	76. 90		
	do — 1825	34 97	1517 34	
			5661. 92	

Said Exor by his actor prays to be allowed for the following charges and payments viz

1826			
Feb 24	For cash p'd for stage fares ingoing & and from Salem on business of the estate		2
March 31	Do p'd to John Derby proportion of debt due on 12 shares of the Derby wharf —		460
	Carried to Robert Rogers account		7[illegible]
	" Moses Baxter Jr		43 79
April 1.	" Philip Peckham do		13
May 21.	" Robert Rogers copying papers		20
July 10.	" paid for 1000 U States 6 percent stock purchased and transferred in the Boston Banks 1000		
	paid for premium & brokerage on do 30		1030
	For charge of Walter Channing for his services in the management of his property from the time it was set off to him in 1810 to the time of his decease Dec 25. 1824 — 5346.50		
	being for 14 years at the rate of about 381 per year, a charge for these services being authorized by a paper dated March 14. 1823 and by another of similar import dated March 15 1824 —		5346. 50
			6939. 48
	For amt to be allowed said Exor for his services, commissions and time —		