The second Account of Walter Channing Executor 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 Executor now deceased, and presented for allowance by Nathaniel Bowditch Administrator of the goods and estate of the said Walter Channing.

Said Executor by his Administrator charges himself with the following, viz.

1825 Feb. 13	With the balance of his first account allowed Feb. 13. 1825			3 540 55
" "	" Amount received of David Robbins in part pay for wharf in Salem			300
May 22	" Received of Moses Griffin in Balance due for Bricks made in 1816		8 03	
	do Interest		10 74	18 77
" 25	Received of Daniel Peckham in account of this note in the Inventory			100
Sep 30	" do Balance of said note			54 75

Amount of Hay &c. received by Walter Channing from the Sea-hill farm, from the year 1816 to 1825 viz.

In the year	1816	208	
"	1817	211 74	
"	1818	215 55	
"	1819	140 30	
"	1820	125 75	
"	1821	85 70	
"	1822	120	
"	1823	132 42	
"	1824	76 90	
"	1825	84 97	1 617 34
			5 551 92

Said Executor by his Administrator prays to be allowed for the following charges and payments, viz

1825 Feb. 24	For cash paid for stage hire in going to and coming from Salem on business of the estate			2
" March 31	For paid John Derby proportion of debt due on 12 shares of the Derby Wharf			442
" 22	" paid Robert Hare's account			24 19
" "	" " Rufus Baxter's &c.			43 79
April 1	" " Philip Peckham's do			18
[illegible]	[illegible]			[illegible]
June 1	" " Robert Rogers for copying papers			20
July 10	" paid for $1000 U. States 6 per Cent Stock purchased and transferred on the Boston Books	1000		
	paid premium and brokerage on ditto 3 per	30		1 030
" "	" For charge of Walter Channing for his services in the management of her property from the time it was set off to her in 1810 to the time of her decease Dec. 1824, $5346,50 being for 14 years at the rate of about 381 dollars 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			5 346 50
				6 999 48

For amount to be allowed said Executor for his commissions, time and services in settling said estate.

{ The amount of the personal estate in his first account being 11 531 13
do in his second do 2 130 36
The amount of all the real estate mentioned in the Inventory 113 500 54 }

Nath[l] Bowditch, Adm[r]