Boston Sept. 3. 1828.

Col. Geo. Gibbs,

Dear Sir,

Your favour under date of 28. Augt. came to hand yesterday, from the Account Enclosed there cannot be any doubt that your Mothers Estate has not any Interest in the fund rec'd from the Insurance Co's [illegible] Enclosed you have a memorandum of the proportions of the Fund, provided your Mothers Estate is entitled to a Share of Mrs. Moore's Estate of this I am not certain, will you have the subjut investigated and inform me. — as a new division of this property must take place, I should like to retain the original paper you sent me 'till all the Heirs have seen it. — I have myself no legal power to act for Mrs. Channing nor Miss Gibbs, as this is an important busines I should prefer their signing the papers themselves & I presume you would prefer it & have a regular Account made & signed by all parties, at the same time bonds to be given the Annuitants with orders on me &c. in this case the Receipts I gave you should be cancelled & a new division made