Heard

Boston Jany. 10th 1829

George Gibbs Esq

Dr Sir

I have examined the first administration account upon your mother's estate, which I examined. He has charged himself with the inventory of the personal estate according to the appraised values and also with the gain upon the sale of every part of it, and with interest and dividends and rents received, and he has prayed an allowance for sundry disbursements and charges, some of which occurred under the first administration and a small part under his, and for his commissions. These appear to be correct and such as are customary. He has also charged himself with the proceeds of the sale of the real estate and which, together with the balance of his administration account he has carried to the trust fund, and charged himself with them in his first trustee account. That I also examined, and find that he has charged himself