Boston Feby 20. 1829.

Wm G. Gibbs,

Dear Sir,

Enclosed you have my Accounts as Admin^r & Trustee made up to Janry 10. last past.—

I have not heard any thing from your Brother respecting the Accounts — he still retains all the Accounts. Mr. & Mrs Channing and Miss Gibbs have examined the Accounts & have seen the Vouchers & examined all the Certificates of Stocks & other evidence of property and are satisfied with the same — Mr Heard has likewise done the same before the Accounts were sent to your Brother, as it will be inconvenient to send you these documents by mail I presume you will not have any objection to signing the Accounts & when you are in Boston examine the Vouchers &c. —

The small dividend made in January was owing to the large amount expended on the Farms on Rhode Island being over 2000 Dollars & the large amount of Hay remaining on hand at the Tea Kettle Farm — I estimate this to be worth about 600 Dollars more