Daniel Chester
[d. ca. 1800]

in the Account of my Father's Estate rendered by William Stevenson Executor of my Mother Francina Augustina Chester Executrix of my Father Daniel Chester, I conceive that the £5200 Sty. Stock ought to have been credited in that Account Novr. 7th. 1765 the time my Mother died, instead of Febry 16th. 1767 and that my Sister Francina Augustina Chester's and my Brother Daniel Chester's parts as well as Mine of the Solid Estate ought to have credited in our particular Accounts at that time and the Interest arising upon our several proportions to have been calculated from that time to the time our Fortunes were paid us, for Instance, On my part to the 1st March 1768. the time I went into Partnership with William Stevenson under the Firm of William Stevenson & Co. & the Amount carried to the Credit of our Several different Accounts.

Agreable to this Method I have Stated the Account and Annexed it with this Memorandum to the Accounts rendered by William Stevenson to me by which the difference may be Seen — Further, I upon Examination of the original Acct.s respecting my Fathers Estate together with William Stevensons Acct. against me Now in the hands of Daniel Chester Assignee of William Stevenson, I should be found that the Interest from Novr. 7th. 1765 to Febry 16th. 1767 the Time I am apprehensive all the Money was drawn out of the Funds by William Stevenson is included in the Credit of £5200 Stock, When an Interest from Febry 16th. 1767 to March 1st. 1768 @ 5 ℘ Ct. on whatever may be due me at the first mentioned time must be carried to my credit with Wm. Stevenson, as, tho' 4 ℘ Ct. only is credited for Interest in the Annexed Acct., the Money being then in the Funds, yet when William Stevenson drew it out and kept it in his own hands the customary Interest on Debts in Great Britain, which is 5 ℘ Ct. must certainly be Charged

Maryland April 1780 James Chester