James Harper Deceased & out of the same to report to
the office for Probate of Wills &c by the 20th Day of this
Instant may how the acc, of Dr & Cred Stands between
the said James Harper and Samuell Watkins Gent who
in right of his wife Ann the Ex-of the last Will & Test
of Andrew Abbington deceased, hath Demanded Adm-on
of the Estate of the said James Harper deceased Wee the
Wm Joseph, John Llewellin, and James Browne pgreeable
and in obedience to the said Comission haveing throughly
Veiwed pused & had Inspection into the Books, papers
Bills, Bonds & Writings of the said James Harper as well
relateing to his Own particular private acc as to the Joynt
acc in Copartnership between him the said James & Sam
Watkins in right of his wife afsd, all wch wee find to have
been Kept in most obscure irregular, uncertaine and
insufficient manner & Method & haveing also Called before
us the sd Samel Watkins & his wife together with such
other psons as wee concieved or were informed could give
any Testimony to Clear & Settle the ps accounts. Wee therefore
humbly report & Certifye To the Honble Comissary that
upon the whole matter wee find the said James Harper
Indebted to the said Samel Watkins for divers houshold goods
Liquors provisions moneys & other Disbursmts made & laid
out by the sd Ann towards the Keeping Carrying on and
maintening, an Ordinary to be Kept at Patuxent at the
house where the said Harper lately Lived in Copartnership
between her the said Ann & him the said James to the full
Sume and Value of 12lt 8sh 2d Sterl and 37375lt of tob
as by the acc, thereof hereunto annexed may appeare wch
sd Sumes are justly due & owing to the sd Samel Watkins and
ought interely to be deducted allowed & paid to him the said
Samuell out of the Joynt acc, or estate in Copartnership
and after the paym & Deduction of the said Sumes & remainder
of the Joynt estate to be Equally divided, One Moiety to the estate
of the sd Samuell and the other Moiety to the estate of the
said James, And Wee find the Sume of the Debts due to the
said Joynt estate in money & tobacco to amount to 31lt 18sh 2d
Ster & 231719lt of tobacco and wee find also that the Debts
due from the Joynt estate also doe amount to the Sume of
10617lt of tobacco as by a particular List thereof taken from
the irregular & Imperfect booke & accompts as in Ledger A
of the said Harper hereunto annexed it doth & may appear
And wee further find in relation to the seperate & proper
accompt of him the said Harper that there appeares to be due
to the proper Estate of the said Harper the Sume of 37lt 4sh 9d
Ster & the Sume of 119668lt of tobacco, And Wee also find that
there is due from the Estate of the ps Harper the Sume of
4022lt of tobacco as appeares by a particular List thereof
taken

Taken from the Imperfect Method and incertaine
State of accounts as they Stand in the Ledger B of the said
Harper, And wee further Report to have found among
the papers of the said James Harper a parcell of Bills due
partly to the Joynt & partly to ye Seperate Estate of the
said James amounting to the Sums of 21lt 10sh 9d Sterl
& 34763lt of tobacco, as appear by the particular list thereof
and the same are brought each to his proper account &
included in the afore mentioned Sume due as well to the
Joynt as Seperate Estate of the said James Harper deceased
And to your Hon wee further Report that among the
papers of the said Harper wee found a list or Charge against
the said Ann of divers goods &c, But as the said Charge is in
blank (to wit) without price Value rates, or Sumes and
therefore unknowne to us wee think fitt to returne a true
extract of the said charge to ye Hon to doe therein as in
Conscience shall seem most, And whereas by the ps Comission
ye Hon doth require us to report the truth State of the true
Debit & Credit of the acc as it Stands in the Books of the
said James Harper in Copartnership Wee hereby further
Report the true State of the whole acc in Copartnership
under the Title of the Generall accompt &c as by the said acc
hereunto Annexed it doth appear that the whole Credit due
to the Joynt acc amounts to the Sume of 31lt 18sh 2d Ster and
231719lt of Tobacco out of wch there is due to the said Watkins
the Sume of 12lt 8sh 2d Ster and 37375lt of tobacco as also
there is due to Severall Creditors from the said Joynt acc the
Sume of 10617lt of tobacco And for ballance of the said Joynt acc
it doth appeare that if there were no desperate or insolvent
debts that there would be due to the said Watkins for his part
of the profits gained by the said Ordinary the Sume of 9lt 15sh 0d
Ster & 91863lt½ of tobacco, and to the proper Estate of the ps
Harper the like Sume of 9lt 15sh 0d Ster & of 91863lt½ of tob
and wee further report that if the whole debts were good
Sufficient & Solvent that then there would remaine due to
the ps James Harpers proper Estate the Sume of 143lt 11sh 4¾d
and the Sume of 207509½lt of tobacco, besides Some Sheep and
Hoggs on Viners Island & Some Cattle at Patuxant which have
not yett been produced to our View or appraisment, all which
wee humbly Conceive to be the true and Just State of all the
accompts and estates as well Joynt as Seperate so farr as to
us produced appertaining and relateing to the premises Given
under ou hands & Seales the 20th day of may 1696

Wm Joseph (Seale) John Llewellin (Seale)
Ja: Browne (Seale)

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