Friend, and after my debts are paid I devise and bequeath as follows:

Item: I give and bequeath unto my sons John F., Elijah, Richard, Doctor, Alfred, Salmon P. Chase and my daughter, Emma Jane, fourteen hundred dollars which shall be collected of notes or other dues after my death, and shall be given to my said above-named sons and daughter, together with all the residue of all my store goods remaining in my storehouse unsold at the time of my death, and with said fourteen hundred dollars and residue of store goods as above named, my sons and daughter aforesaid shall engage in the mercantile business in the name and style of E. Friend & Brothers, and the principal and profits shall be equally divided among my aforesaid sons and daughter whenever they shall dissolve partnership, and in the same they shall share and share equally alike.

Item: I give and bequeath unto my son Richard before named one hundred dollars, which shall be paid over to him by my executors hereinafter named, when he shall be twenty one years old.

Item: I give and bequeath unto my son Doctor aforesaid one hundred dollars, payable to him by my executors when he shall be twenty-one years old.

Item: I give and bequeath unto my son Alfred aforesaid one hundred dollars payable to him by my executors when he shall arrive at the age of twenty one years.

Item: I give and bequeath unto my son Salmon P. C. aforesaid, one hundred dollars payable to him by my executors when he shall be twenty-one years old.

Item: I give and devise unto my son Richard aforesaid, all those tracts, pieces or parcels of land lying and being in Allegany County, in the State of Maryland and described as follows:

One lot as lot number fourteen hundred and eighty-six (No. 1486) and more fully described in deed from Jesse Slotfelty and wife to John W. Friend bearing date September 6th 1865, containing fifty acres of land, more or less; also all that piece or parcel of land deeded by Ramsey McHenry to Sarah Johnson, being fully described in said deed bearing date February 14th, 1866, containing fifty acres of land, more or less, to him, the said Richard and his heirs

Item: I give and bequeath unto Joseph W., my eldest son living, the use of a tract of land lying in the aforesaid County and State on which he now resides, known as the William Sines farm free of all rent for the term of five years from the 1st of April 1869.

Item: I give and bequeath unto Joseph W., my eldest son living, the use of a tract of land lying in the aforesaid County and State on which he now resides, known as the Frantz Farm, free from all rent from the 1st day of April, 1869 till the 1st day of April, 1872.

Item: I give and bequeath a sufficiency of money for the purpose of carrying out the following desires as soon as practicable. I desire my executors to sell my half of the tract of land lying along the Virginia line on the Maryland side in Allegany County (the whole tract belonging to Friend and Percy) and with the money for which, or any other available means by such as the sale of stock or otherwise obtained with the same, I wish my executors to build a plain but comfortable dwelling house on the farm on which I now reside at or near the building