1868-027

LEMUEL THOMAS COWLING ETC. VS ADMR. OF LEMUEL COWLING

1868

CHANCERY CAUSES

NANSEMOND COUNTY
(SUFFOLK)

SURNAMES: PHILLIPS, ELEY,

WILL OF SAMUEL COWLING, NANSEMOND COUNTY
1857

Lewis Thomas Cowling &c

vs

Chy: Notes

Benj. L. Eley, admr &c of Lewis Cowling dec'd &c
1866. Feby: 17th: Bill filed - Confidential decree
" March 5th " vs adult defts:
" " " P. B. Prentis, a pltf adm: ad litem to infant defts: who filed his answer, to which there was a gen: replen: & cause set for hearing, as to him.
" April 2d. Confidential decree vs all defts: Confirmed & cause set for hearing
" " 17th: Decree for accts & for sale
" " 22d: Report filed
" Sept: 10th Commrs (Sale) bond executed & filed
" Oct: 12th Report of sale filed
" " " Decree re-commanding retain with directions
1867. March 20th Rep: filed
" Apl: 14th Cause fur: hearing to Oct: 15th Colemn
1868. Apl: 18th. Report of distribution filed
" " 20th Final Decree

Chy: Notes

Cowling &c. vs. Cowling &c

This cause came on this day to be again heard on the papers formerly read and on the report of B. C. Eley, made pursuant to the decree of the 18th. of April 1867, to which report there is no exception, and was argued by Counsel. On Consideration whereof the Court doth Confirm the said Report and doth adjudge, order & decree that the proceedings had in this cause be confirmed (and made final, and that the cause be removed from the Docket.

Cowling &c

vs

Cowling &al

1868

April Court

Final Decree

To be entered

R. H. Baker

Entered

Cowling &c. vs. Cowling's adm'r &c.

This cause came on this day to be again heard on the papers formerly read and on the report of Wm. L. Riddick Com'r. made pursuant to the decree of the 12th day of October 1866. and was argued by Counsel. On Consideration whereof (the ~~Defts.~~ Susan A Cowling by C. B. Hayden her attorney declining to bring the advancements made by Lemuel Cowling deceased to her husband John E. Cowling dec'd, into Hotchpot, ~~and thereby waived her right to participate in the distribution~~; and the Court, believing that it is unnecessary to confirm or reject the Report made by said Com'r Riddick under the said decree of the 12th Oct'r 1866, and without further consideration thereof, Doth adjudge order and decree that the former Reports as made by said Com'r W. L. Riddick by B. C. Eley pursuant to the decree of the 17th day of April 1866, be confirmed. and doth adjudge order and decree that the said B. C. Eley out of the sum of $1036.33 which appears to be in his hands as adm'r de-bonis non with the will annexed of Lemuel Cowling dec'd, as per account "B" of said Riddick's report last above referred to, and the interest that may have

accrued thereon ; and out of the sum of
$2066.50 with proceeds of sale of said
as per said Eley's Report pay the following
sums to the parties entitled thereto as
per Com'r Riddick's report, last above
named, account "C" (which is adopted
as the proper account by which a settlement
should be made) to wit: To Lewis
Cowling $950.94 with Interest from
the 12th Day of October 1866 — To Sarah
L. P. Cowling $1075.94 with like Interest
and that out of the sum of $1075.94 to which
Mrs. Ann L. Cowling is entitled to, as per said
account "D" of said Com'r Riddick's report
pay as follows — To wit: To
B. C. Eley & Eugenia his wife $254.28 with
like Interest: To Lewis Thomas Cowling $254.28
with like Interest & To said L. P. Cowling $254.28
with like Interest & To the legally qualified
guardian of Mrs. L. Cowling $254.28 with
like Interest: and to enable the said B.
C. Eley & make such payments, he is hereby
directed to receive of the Clerk of this Court
(who is directed to deliver to him the same), the Bond
of Jeremiah Coulburn, & other filed with his said
report, and collect the same; & make
to the said Jeremiah Coulburn a deed for
the real estate sold under the proceedings
in this Cause on the payment of the Bond

aforesaid, with special warranty in the usual form, and that any further costs due in the cause be paid ratably by the parties to whom the money is decreed to be paid, and make report to Court.

Conkling &c

vs

Conkling's admr &c

1867
April Ct Decree
To be entered
R. H. Baker

Entered

Cowling &c

v

Cowling adm &c.

This cause came on this day to be heard on the bill, taken for confessed as to the adult Defendants, they having been duly served with process, and also failing to appear and answer: on the answer of the Infant. defendant, by P. B. Pendleton his guardian ad litem & with general Replication thereto, and was argued by Counsel: On Consideration whereof the Court doth adjudge order and decree that, a Comr. of this Court take the following accounts — 1st An account of the transactions of said Benj.a C. Eley as adm.r de bonis non with the will annexed of Lemuel Cowling dec.d — 2d An account of all advancements made to any of the children of said deceased, under his will, and of the amounts that may be due to each out of said decedents estate, and make report to Court with any matters specially stated deemed pertinent by himself or that any of the parties may require to be so stated.

And the Court doth further adjudge order and decree that Benj.a C. Eley, adm with will annexed is hereby appointed Comr. for that purpose, proceed to sell before the Courthouse door of Nansemond County at auction on some County Court day, the Tract of land

wharf Lemmon landing and prospect, described as a tract of land in Barretts neck, Nansemond County, containing one hundred acres, more or less and adjoining the lands of Jno. D. Corbett, Jno. Campbell's estate, Jas. Birch and Chuckatuck Creek, on a credit of ~~twelve~~ twelve months with interest from date, taking from the purchaser Bond & good security for the purchase money & retain the title of the said Land until the further order of the Court, first having given notice of such sale by advertisement at the Court house door of Nansemond County, and at four other public places in said County & one Newspaper published in Norfolk City for at least one week for three weeks — (each for the only one payment which will be cash) and make Report to Court.

But before the said Beyd C. Eley shall make sale of the said real estate, he shall execute before the Clerk of this Court in his office a Bond payable to the Comth. of Va. in the penalty of $3000. conditioned, faithfully to discharge all duties required of him under this decree, and any other decree hereafter made in the cause.

Cowling &c.
vs.
Eley admr. Cowling
&c. To be entered.

1866
abt. 6th June
R. H. Baker

Entered

Cowling v Cowling &

This cause came on this day to be again heard on the papers formerly read & on the Report of Com. W. L. Riddick & of B. C. Eley made pursuant to the decree of the 17th of April 1866, & on exceptions filed to said Riddick Report, and was argued by Counsel. On consideration whereof the Court doth ~~[illegible]~~, without deciding on said exceptions or any other matter presented by said Report, doth adjudge, order and decree that the said Com. Riddick Report be recommitted & the said Com. with directions to ascertain what the advancements to the several parties consisted of, and what were the profits & income arising from the same, and whether any of said advancements were converted by them into money or exchanged for other property and what: and at what period the said Lewis Nat. Cowling and E. L. P. Cowling arrived to that age when they had been raised and educated equal with the said John E. & Eugenia — and make report to Court with any matters specially stated, deemed pertinent by himself or that may be required by any of the parties to be reported.

Conkling &c
vs.
Conkling &c

1866

Oct. Ct. Decree

To be enlarged
R. H. B.

Enlarged

Virginia — At Rules held in the Clerk's
Office of the Circuit Court of Nansemond
County on Monday, the 5th:- day of
March 1866.

Lemuel Thomas Cowling and E. L. P. Cowling
an infant under twenty one years old, suing by
said Lemuel T. Cowling her brother and next friend, Complainants
against Z In Chancery

Benjamin C. Eley, administrator de bonis non
with the will annexed of Lemuel Cowling deceased
and the said Benjamin C. Eley and Eugenia his
wife, and Susan A. Cowling widow of John E.
Cowling and John L. Cowling an infant . . . Defendants

On the motion of the complainant, by Counsel, Peter B. Prentis is
appointed Guardian ad litem to defend the infant defendant in
this suit, and it is ordered that notice be given the said guardian
of his appointment, by serving on him a copy of this order -

Teste, Peter B. Prentis. Clerk

1866. March 5th:- I acknowledge service of this order and that I have
received a copy hereof.

Peter B. Prentis.
gdn. ad litem

Samuel Thomas Cowley
&c

Vs

Or: appt[d] q[uo]d: ad litem

Benj[a]: C. Eley, Admr:
&c of Saml: Cowley dec'd

The answer of John L. Cowling an infant, by Peter B. Prentis, his guardian ad litem, to a bill in Chancery exhibited in the Circuit Court of Nansemond County, by Samuel Thomas Cowling & als: against him & others.

This Respondent says that so far as he knows or believes, the facts & allegations in said Bill are true, but being an infant and ignorant of his rights and incapable of knowing what they are, he submits the same to the Court, and prays that no order or decree may be made in the cause inconsistent with his just rights.

(Signed)

Peter B. Prentis
Gdn. ad litem

Samuel Thomas Cowling &c

vs } Answer of infant deft:

Benja: C. Eley, Admr &c of Saml: Cowling decd & al:

March 5th: 1866 Filed

Virginia:

To the Hon: Richard H. Baker, Judge of the Circuit Court of Nansemond County.

Complaining, shew unto the Court your Complainant Lemuel Riggs, Cowling and Sarah E. P. Cowling, an Infant suing by said Lemuel J. Cowling her Brother and next friend—

Your Complainants shew unto the Court, That at October rules 1865, last, of the said Court, they filed their original Bill, against Benj. B. Ely de bonis non adm'r. with the will annexed of Lemuel Cowling deceased, and the said Benj. B. Ely and Eugenia his wife, Susan A. Cowling adm'x of John E. Cowling dec'd in her own right, and John L. Cowling an Infant; Stating, That Lemuel Cowling died in Nansemond County aforesaid on the day of 1857, having first made and executed his Last will and Testament, which was on the day of duly proved & recorded in Nansemond County Court (a copy of which said will was filed with the said original bill)— That Ann L. Cowling the Executrix therein named duly qualified as such in Nansemond County Court on the day of and that a duly certified copy of said qualification was filed with the said original bill— That the Testator by his will provided that his son John E. Cowling should have a negro of equal value of one sold & which was received from his said father John Phillips dec'd— which negro

accordingly arranged as provided for by said bill
That the Testator directed that after paying
his debts, the Balance of his Estate both real
and personal should remain together in the
possession of his wife Ann L. Conling and
entirely under her Control and direction until
his two youngest children Thomas and Sarah
should be raised and educated equal with
his two eldest children John E & Eugenia -
(and that then he desired that the estate then
in hand should be divided between his
children then living and his wife included,
to them and their heirs forever - But in the event
of either of his two eldest children or either
one of them, marrying, or arriving at lawful
age, his Executrix might advance to them or
either of them such portion of his estate as his
Executrix might think proper: and the said
Testator further declared that his Executrix
was authorized to sell any part or the whole
of his real estate, if necessary, in order to make
an equal division of the same between his
wife and children; (a copy of which will duly authenticated was filed with said bill)
That the said two
youngest children Thomas & Sarah had been
raised and educated equal with the eldest
two, John E. & Eugenia, and the said Eugenia
had married & now the wife of Benj. C.
Eley, and that the said John E. had also

married, and that the period had arrived as contemplated by the Testator when his wife (and Executrix) might make advancements to his children, and that accordingly the the said Executrix advanced to said John E. Cowling property and estate amounting to Seventeen hundred dollars and also one hundred and twenty five dollars; and to Eugenia Ely the sum of Thirteen hundred dollars and one hundred and twenty five dollars, for which said advancements proper receipts were duly executed and were filed with said original bill, and that there was also advanced to Lemuel Thomas Cowling the sum of one hundred and twenty five dollars.

That the said Ann L. Cowling Executrix aforesaid died on the day of and that the said Benj.a C. Ely duly qualified in the County Court of Nansemond County Court on the day of 1865. as admr. de bonis non with the will annexed of said Lemuel Cowling dec.d. (a copy of said order was filed with said original Bill,). That the Testator's estate consists of personal estate worth about Twelve hundred dollars & also of a tract of Land in Barrett's Neck, Nansemond County containing one hundred acres, more or less and adjoining the Lands of Wm. D. Corbell, Wm. Campbell's estate, Jas. Brock & by Chuckatuck

creek and is worth about Twenty five hundred dollars, and that in order to make an equal division among the heirs the said Land should be sold as contemplated and authorized by said will — That the said John E. Gowling died on the day of

(and that his wife the said Susan A. Gowling duly qualified as his admx in Nansemond County Court on the day of

1865, (a copy of which order was filed with said original bill). That the said John E. left as his heirs at Law & distributees his said wife & one child an Infant, named John L. Gowling — And praying that the accounts of said Benja C. Ely as admr. de bonis non with the will annexed of Samuel Gowling dec'd might be settled: that an account of said advancements might be made & that if any further claim should be set up by any of said parties to participate in any further distribution or division of said Estate that the said advancements might be brought into hotchpot and accounted for, That the said aforesaid should be sold, as contemplated by the Testator's will for division, and that no division thereof could be conveniently or practically had, (and that the proceeds of said Land & the personal Estate should be divided as if

directed by said bill. And your Complainants further shew unto the Court that the process was returned duly executed on all the Defendants, and an answer of the Infant Defendant by P. B. Prentis, his guardian ad litem was filed & that the Complainants filed a replication to said answer, and that the Original Bill aforesaid was duly taken for confessed as to the adult Defendants and the cause set for hearing & was placed in the docket of this Court — But so it is, your Complainants have further to say, That on the 7th day of February 1866, the Courts office of this Court and all its records including the original papers in said cause were destroyed by fire, and hence the filing of this Supplemental Bill — In consideration whereof and as this Court has jurisdiction to grant all proper relief — To the End your Complainants pray that the parties Defendant to said original bill and hereinbefore named, may be made parties hereto & be required to answer the allegations herein. That the relief prayed for by said original bill & herein before set forth, may be granted & that all further & proper relief may be granted Consistent with Equity &c. And your Complainants will &c.

John R. Kilby P. Q.

Kilby p. q.

Lemuel Thomas, Cowling dec.

}
Supplemental
Bill

Benj.a C. Eley admr. de
bonis, non with the will
annexed of Lemuel
Cowling dec.d sal.

Hanover Cir. Ct.

Bills I have paid
against the
Estate of Mrs Ann L.
Conling dec'd
and

Dr. Lemuel Cowling dec'd.
In acct. with Benj'n. C. Eley adm. de bonis non
with will annexed ~~of Lem'l Cowling~~
adm. qui al'd.

	To paid Tax on adm'n	$	1 00
	" " Rev. Tax on same		2 00
1866 Feb 20	" " B. C. Eley's acct.		125 96
July 10	" " Dr. Geo. A. Glover "		61 00
	" " B. C. Eley "		69 41
	" " Jno. M. Cowling "		71.76
	" " N. P. Phillips "		2 75
	" " U. S. Tax "		15 05
	" " Dr. Jno. T. Phillips "		12 00
	" " Wm Eley, Sh'f. Tax "		4 88
	" " Enos Carstarphen "		3 00
	" " Asa Pruden "		2 50
	" " S. W. Snead "		1 00
	" " Asa Pruden "		1 00
	" " Upton B. Gwynn "		12 00
	" " E. E. Phillips "		1 00
	" " R. H. B. Dennis "		1 00
	" " Jno. M. Cowling for coffin "		20 00
	" " Direct Tax on Land		10 53
	By amo't of acct. sales,		$1459.31
	due 16 apl 1866		
	" rent of Land 1866.		100.00

Lewis Cowlings Esq.

(In B. C. Co.
in part of the
Record

Mrs A. L. Cooling. Est

In acct with Dr G. A. Glover Dr

1861					
Sept	To His Mrd for Girl			3.00	
"	" 2 His daughter Mrd		18/-	6.00	
					9.00
1862					
Oct	16th To His Girl Mrd		18/-	3.00	
	17 " " " "		"	3.00	
					6.00
1863					
June	25th To His Sallie Mrd			3.00	
Dec	19 " " Dary " "			3.00	
"	" Blue Pills & Quinine			1.50	
"	20th " " Sept & Dary			4.00	
"	21st " " " "			5.00	
"	22nd " " " "			5.00	
	" Powders Mrd			1.50	
"	28th " " Dary & Mrd			3.00	
Nov	9th " " negro girl Peggie Mrd			3.00	
	" 3 Blisters			1.00	
"	10 " His " " " "			3.00	
"	11 " " " " " "			3.00	
					36.00
1864					
Jany	2nd To His Dary & Mrd			3.00	3.00
					54.00
April	22nd " " " "				3.00
					57.00

Nansemond County to wit

This 6 day of Decr 1865 this day Dr George A Glover qualified to the above account

1866. July 10th. Acct Payment off B. C. Ely Jno M Cooling J P

Admr of Mrs Ann L. Cooling Decd

Geo A. Glover

Mrs L. Cowling, Est

Case

of Gloves

5 4 „ 00

3

5 7 00

4 00

6 1 00

"

Miss L. Cowling

c/o

Mr Glover

$4.00

Miss Lady Cowling

1865		A/c with Dr Glover	
July	To Descrip Med		$ 1.50
	" Vis Self "		2.50
			$ 4.00

1866 July 10 ch. Rec'd Payment of Pb. Ely Adm'r
of Mrs Ann E. Cowling Dec'd

Chas A Glover

Mrs Ann L. Cowling

1861 In a/c with B. C. Ely

Mar 23	To 6½ yds Bro Cottons	12½ ct.	6 yds Calico 10 ct	$ 1.41
27	" 3 " Calico	10 ct.	23 lbs B. Sugar 11 ct	2.83
30	" 3 lb Adv Candles	28 ct.	1 Bottle Ink 9	.97
April 5	" 1 doz Coat Buttons	9	1 Tea H. Pan 3/9	.75
13	" 1 Tin Cup 5 ct		1 Pen & Handle 8 ct	.13
	By 9 doz Eggs		10 ct	$ .90
15	To 1 lb Coffee	44 ct.	1 lb Soda 9	.19
	" ¼ Gall Spts Turpentine	80 c.	½ " Manilla Rope	.45
	" 1 pair Brogans	9/.	36½ yds Cotton 4½	3.81
	" 3 yds linen drill	1/6.	1 " Blue Jeans 9	.88
	" 1 Pocket Knife	46 c.	3 yds Ducks "	1.13
19	" 1 doz Pant Buttons	1/6.	2 pair Misses Hose 31 ct	.31
	" 1 Side Belt	2/3.	2 Wht Hdkfs 9 ea	.63
	" 3 yds Bro drill	12½ ct.	22 yds Domestic "	6.50
20	" 2 lbs shot	10 ct.	10 lb Nails 5 ct	.70
	" 1 pair Misses Shoes	2/9.	Cash pd Mr Rew 1.25	2.38
				23.32
22	" 1 Doz Caps	9	1 pair Wht Mins Brogans 9/.	1.63
25	" 3 yds Blue Cotton	44	3 yds Cotton. 2½ yds dillo 8 ct	.58
	" Cash paid M. Crumpler 9.00		Cash to Tom 20 ct	9.20
	By Your Note against me 7.00 Cash from Sales Butter (107)			8.67
27	To 3 Copy Books for 25 ct 6 Boxes Blacking for 25 ct			.50
May 3	" 50 lb Sugar for 5.00 475 Herrings 2.38			7.38
15	" 10 " Adv Candles 28 ct 5 lbs Coffee 20 c			3.80
16	" Cash paid Mr Moore 8.15. 1 Spool Cotton 46			8.21
	Forwarded to Next Side			9.57 $ 54.62

		Cr.	Dr.
1861	Amts Brot Forward	$ 9.57	$ 54.62
May 23	To Cash paid Express Bill on Norfolk 288 Cash for 1 Case		4.13
	25 " Cash paid M. Crumpler 5.66. 1 pair Mens Shoes 1.95		7.61
June 6	" 7½ yds Red Tick 20¢ 1¼ yds Red Flannel 40c		2.—
	11 " 2 pair Brogans 1.62½ 1 pair Child Shoes 1.25		4.50
	" 2 " Wms Books 1.25 1 " Wool Cards 25¢		2.75
	13 " 2 oz Indigo 12½¢ 2 papers Needles 15¢ 1 Spool Cotton 7c		.44
	14 " 1 paper Pins 10¢ ½ Gro Matches 1.25		.41
	By Cash of Self 50¢ Cash of J. Reams 75¢ 3½ doz Eggs 1.69	11.26	76.26
	20 " 6 doz Eggs 12½ 1 doz ditto	.87	
	21 To 1 oz Bld Seide 45c 3 Spools Cotton 10¢ 1 Cake Soap		1.25
	24 " 1 No 60 plain Points 60¢ 1 No 18½ ditto 40¢		1.—
	" 1 pair Mens Shoes 1.50 1 Bottle S. Oil 25¢		1.75
	29 " ½ doz Spool Shoe Strings 20¢ 3¢ 1 Spool Cotton 70¢		.28
July 2	" Cash paid Co. pair Boots 2.50 5 yds Calico 15¢		3.25
	12 " 1 lb Spice 25¢ ½ Pepper 50¢ 1 oz Nutmegs 25¢		75
	" 2 yds Calico 15¢ 2 oz Indigo 25¢ 2 lbs Coffee 10¢		1.—
	17 " 1 Wash Basin 30c 3½ yds Cotton 10¢		3.95
	" 10 yds Calico 15c 7 yds Bld & wht ditto 15		2.55
	" 10 " Alapaca 56¼ 1 Cotton Hdf 20		5.82
	26 " 3 papers Pins 10¢ 1 dressing Comb 25c 1 Basket 30		1.05
Aug 2	" 1 paper Needles 10c 1¼ yds Bed Tick 20c		.35
	10 " 6⅔ yds Calico 15¢ Amt paid M Crumpler 2.13		3.13
	By 4 doz Eggs 12½¢ Cash 1.50	2.00	
	21 " ½ 2 lbs Alum 9 1/2 lb Sulphur 25¢	14.13	$102.39
	" 2 oz Indigo 50¢ 2 Bottles P. Killer 50¢		2.12
	" 1 Bottle Essence Lemon 15¢ 1 Negro Comb 10¢		25
	Forward next side	14.13	104.76

		Cr.	Dr.
1861	Amts Brot Forwde	14.13	104.76
Aug 21	To ½ doz Pearl Buttons 20c. ½ Quire Paper 25c		.23
	" 1 Quire paper 25¢ 13½ yds Calico 15c		2.28
	" 46½ lbs Nails 6¼ 1 oz Camphor 25		3.16
	" 3 Gingham Aprons 1½ 1¾ yds Calico 15¢		.81
	" 1 Fine Tooth Comb 25c 1 pair Boys Shoes 1.50		1.75
	By 46½ doz Eggs	.56	
	26 To 1 pair Child Socks 25¢ 1 paper Needles 10¢		.35
	31 " 1 paper Needles 15c. 4 oz Indigo 25¢		1.15
Sept 2	" 2 oz Indigo 25c 1 Iron Spoons 10¢		.60
	5 " 2 lbs Blk Pepper 50¢ 7 yds Pink Ginghams 50¢		4.50
	6 " 2 yds Calico 15¢ 6 yds Alapaca 75¢ 1 Hook Comb 3¢		5.34
	" 1 pair Child Shoes 1.00 1 lb Cotton Rope 3¢		1.50
	7 " 4 Sheets Sand Paper 2½¢ 1 Bottle Pomade 25		.35
	" ½ doz Steel Pens 3¢ 1 Bottle Castile 3¢		.68
	" 1 pair No 6 Cards 3¢ 4¢ Buncha Tape 5¢		.70
	17 " 1 Empty Tea Band 25¢ 1 lb Pepper 3¢		.70
		14.69	129.03

All Available Text Successfully Captured

			Cts.	$.
Amts Brot Forwd			1469	129.02
1861 Oct 24	To 1 Bottle Pomade 25ct 1 Bottle Bowl 25ct			.50
	" Camoline & Cimia 37ct 1 pair Ladies Gloves 4/- Edging 10			1.47
18	" 1 Stove 12.50 1 Bowl 25ct 1 Coffee 20			12.95
Nov. 11	" 1 draw Knife 1.00 1 Chamber 6/- 1/2 lb Saltpetre 30			2.65
	" 2 Black Wool Hats 1.50 1 ditto 1.00			4.50
	" Cash pd for Oats 50ct 80 lb Sugar 15c			12.50
	" 3 Nos 8/- Points 40. 6 lbs white Lead 1.25			8.70
	" 1 Broom 3/- 2 Black Cigars 1.00			3.—
	By Cash 12.00 3 bz. 8991 /-		12.50	
Dec 9	To Cash paid for 1 pair Brogans 5.00 shoeing horse 2.00			4.50
	" 1 pr Plow Lines 60ct 1 Empty Flour Barrel 30ct			.90
17	By Cash		8.—	
Jany 1862 7	To 1 Skillet 40ct 1 Doll Castors & Cuffs 2.25			2.65
18	" 1/2 Gallo at Brandy 2.50 1/2 bu Gt Salt 4.00			5.75
July 8	" 1 Winding Hose 3/- Cash 25			.75
	" 2 pages S. Elm 25c Cash to Ro. Lawn 3/-			6.—
			35.19	$195.84

1862 Amts Carried Forwd			35.19	$195.84
July 8	By Cash of N. White		16.33	
	" on ace		62.—	
24	To Cash for 2 Baskets 3/- 1 pr Castors 18/-			4.—
	By Cash for Stove, Oats & Potatoes and Castors 15 3/4 yds		22.18	
April 14	To Cash paid G. H. Crumb			17.80
	" 3 Nurses board for Miss Lacy			12.—
	" 9 yds Bleached Cotton 50ct			4.50
	" 3/4 C. Linen 1.00			.75
	" Interest on $99.15 from 1st day Jany 1862 to 1st day June 1862			26.77
			135.70	$261.66

All Available Text Successfully Captured

Mrs Ann L. Cowling

acc with B. C. Ely

$125.96

Ed

Hanover County to Wit

This is to certify that Mr B. C. Ely personally appeared before me and made oath to the accuracy of the above account of $125.96 against Mrs Ann L. Cowling dec'd

Jno M. Cowling J. P.

Feby 20th 1866.

Estate of Mrs Ann
L. Cowling
£1.69.4d

£4 5.

Estate of Mrs Ann L. Cowling

1865		To B. C. Ely	Dr.
March 11	To Cash paid for 7 bu Oats	50¢	$3.50
18	" Cash " " 1 " Peanuts	1.75	1.75
May 10	" " " " 1 No 18½ Plow		6.50
	" " " " 1 " Landside		.80
	" " " " 1 Pair Pants for Tom		8.—
	" " " " Expenses for Tom in Norfolk		2.50
	" " " " 1 pair Shoes		7.—
	" " " " 1 Cassimere Coat for Tom		11.—
	" Cash for 1 Knife 1.40 1 pipe 1.25		2.65
	" " " 1 pair Boots		7.36
	" 1 Army Coat 3½ 5 lb Rope 27¢		1.85
	" Cash paid for Sundries for Tom		7.—
	" " " " " Miss Sarah		9.50
			$69.41

March 1st 1866. Paid B. C. Ely

Warrenton County to Wit

This is to Certify that Mr B. C. Ely personally appeared before me and made oath to the accuracy of the above bill of $69.41

Feby 16th 1866 Jno O. McCowling J. P.

Mrs Ann L. Cowling

1862 To Jno M Cowling Dr

June 9th To 1 Bay Horse $60.00

" Intst from 9th June 1862 to 9th Oct 1864 8.40

$68.40

Cr.

By Work of Dam & Bot Crushing Cane 4.00

To Intst frm 9th Oct 1864 to 9th $64.40

July 1866 6.76

$71.16

Nansd County to wit: This day Jno M. Cowling personally appeared before me a Justice of Peace in and for Said County and made oath to the correctness of the above ape. Given under my hand this 9th day July 1866

Richard H. Beamon J P

1866. July 10th.

Rec.d of B. C. Eby Seventy One dollars & Sixteen Cents

Administrator of Mrs A. L. Cowling dec.d in full of all demands.

Jno M. Cowling

72

Mrs Ann L Cowling

1861

To N P Phillips Dr.

Sept 4th To 28 ℔ of Iron .8¢ per ℔ ℔ 2.00

" Fuelling on New Fire .75

℔ 2.75

Rec Payment of B. C. Ely
Admr of Mrs A. L. Cowling Dec'd
N P Phillips

2 7 2
2 7 5
1 9 7

Mrs A L Conkling

case

#275

Ed

No. 1.

..... District, State of .....

Div. No. ..... No. .....

Date: ....., 186 .

Name; .....

.....

ABSTRACT NO.	Being duty or tax on—
.....	..... $ .....
.....	..... $ .....
.....	..... $ .....

Received by

.....

UNITED STATES INTERNAL REVENUE.

No. ..... Collector's Office, ... District, State of .....

Norfo. March 3', 1866.

Received of R B C Eley Gd, Said County — of Nansemond, the sum of —

Three ..... 100 Dollars, in full for Excise Tax on—

.....	$ .....
Income	$3, 33
.....	$ .....
Total	$3, 33.

as per ..... list of the Assessor of said District sent to me for collection for the ..... ending ....., 186 .

Notice 20

$3,33

38 Mileage 4 15 2

$8.05

S. Stuart

Collector.

Internal Rev duty on
Income
$5.05

LD

No. 1.

District, State of .....

Div. No. ..... No. .....

Date: ....., 186 .

Name: .....

.....

ABSTRACT NO.	Being duty or tax on—	
.....	.....	$ .....
.....	.....	$ .....
.....	.....	$ .....

Received by

.....

UNITED STATES INTERNAL REVENUE.

No. ..... Collector's Office, ... District, State of .....

Norfolk March 3, 1866.

Received of B L Eley Admr Eugenia Esley of Nansemond, the sum of —

Three 33/100 Dollars, in full for Excise Tax on—

.....	$ .....
Legacy	$ 3,33
.....	$ .....
Total	$ 3,33

as per ..... list of the Assessor of said District sent to me for collection for the ..... ending ....., 186 .

20

$ 3,33

38 miles 4c 1.52

$ 5.05

S. Stone

Collector.

Internal Rev duty on
Income
$5.05

No. 1.

..... District, State of .....

Div. No. ..... No. .....

Date: ....., 186 .

Name: .....

.....

ABSTRACT NO.	Being duty or tax on—
.....	..... $
.....	..... $
.....	..... $

Received by

.....

UNITED STATES INTERNAL REVENUE.

No. ..... Collector's Office, ... District, State of .....

Norfo. March 3, 1866.

Received of B C. Eley Gr. & L S Cowling, of Nansemond, the sum of —

Three 33/100 Dollars, in full for Excise Tax on—

	$
Ind'	$3. 33
	$
Total	$3. 33

as per ..... list of the Assessor of said District sent to me for collection for the ..... ending ....., 186 .

notice 20

$3.33

38 Miles 4 15 2

$5.05

P. Stone

Collector.

Amam Rev. Aug

$5.05

10.-
14.58
5.83
30.41

35.00
30.41
4.14

100
30.41
.60
1.52
32.53

47

Mrs Ann Cowling

To John J Phillips Dr

1862		$	cts
March 23rd	To visit to Self	3	00
" 24th	" visit & med Self	3	00
April 14th	" visit & med "	3	00
May 11th	" visit & med "	3	00
		12	00

Received Payment pr hands of B Colley Exr of Mrs A Cowling for Dr Jno J Phillips Jno J Phillips

April 19th 1875 Personally appeared before me A H Ashburn a justice of the Peace in the County of Jeff Davis Jno. T. Phillips and made Oath that the within account is just and true.

A H Ashburn J.P.

Jno. M. Bowling
Dr
$ 12.00

Ann Lecouling

4·80

4d

Mrs Ann L Loveling Dr—

1863—

To Stone Plug Shoffmanuscript Co $2

" 160 acres of land @ $2.50 = 400

Rec'd Payt.

Wm Chum 2d

Mrs L Cowling

1859 Dr.

L Bello & Phillips

July 21 2 & 4 Large Hinges & 8 1 Bot Ink 4 .38

" 1 " " 2 f. Combs 9d 2 yds Calico 18d .48

" 23 " " 1 pr Butt Hinges 5 1 Qy 2nd 1 paint Brush 2 .57

" 27 " Cash borrowed by Mrs Rohn 5.00

6.43

By Cash 5.00

1.43

Received payment of
Bellers Executor of Mrs L Cowling

Jas L Phillips
Surviving Partner

Mrs L Conkling

a/c

$6.43

Mrs Ann L. Cowling Dec'd

1862 To E. E. Phillips Dr.

To ½ Bus. Potatoes Sliss. a $1- 50

" 3 Bolts for Buggy ~~$1~~ 00 ~~50~~

July 28th 1866

Rec'd Payment of B. C. Ely

Adm't of Mrs Ann L. Cowling Dec'd

E. E. Phillips

Mrs Ann L. Cushing Dec'd

E. C. Phillips

Aug 10th 1866.

Rec'd of B. C. Clay Adm'r of L. Cowling dec'd Twenty five dollars & fifty one cents

$25.51.

Jno. F. Eaves for
Lucian A Cowling admr
of Jno E Cowling

Exam Kerstaphany personally appeared before me & took an oath that the within account was just & correct

C Hall J.P.

54

Mrs. Ann Cowling

To Erum Kurtzafferry Dr.

To 3 bbls of rotten corn @ $1.00 per bbl $3.00

1866. Jany 25th Rec'd Payment of P. C. Ely admr of

L. Cowling dec'd Erum Kurtzafferry

Estate of Lemuel Hayden
to
H Pinder
£25

£10

Nov. 16 '65. Rec'd of Benja. C Clay Administrator of L. Cowling
dec'd Two dollars & fifty cents for services rendered as
Auctioneer
$2.50

Alvan Rucker

Nov. 16th 1866. Rec.d of Benja. C. Ely administrator of Samuel Cowling dec.d One dollar for Services rendered as One of the appraisers of said Estate

$1.00

Aaron Pinder

A. Pendleton
Bill
$1.00

HD

Nov. 16 '65. Rec'd of D. C. Ely Administrator of L. Conbing deed One dollar for Services rendered as Clerk.

$1.00

S. W. Lucas

Estate of L. Gosling dec
to S. W. Conrad
$1.—

47

Estate of Mrs
Ann L. Cowling
dec'd to
Wyllys B. Cowles
$12.—

Ed

Estate of Mrs A. L. Cowling

1865 Dr

To U. B. Guyon

Aug. 1 To 3 Bbl Corn @ 4.00 $12.—

Recvd Payment of B. C. Cly

Administrator of Mrs. A. L. Cowling dec'd Upton B. Guyon

This is to certify that Mr Upton. B. Guyon. personally appeared befor me and made oath to the accuracy of the above account of twelve dollars

Nov 26th 1866.

Jno M. Cowlesy J P

E. E. Phillips
bill

£4 5

Nov^r 16th 1865. Rec^d of Benja. C. Ely administrator of
Samuel Cowling dec^d One dollar for Services rendered as one
of the appraisers of said Estate

$1.00

R. H. D Lomax

Bill

4d

Nov. 16th 1865. Recd of Benja. C. Ely administrator of Samuel Cowling deceased. One dollar for Services rendered as appraiser of said Estate.

$1.00

R H. B. Dennis

Estate of
Mrs Ann L. Cowling
$20.—
To
Jno. M. Cowling
"

£4 5

Estate of Mrs Ann L. Cowling dec'd

To M. M. Cowling Dr

February 7 1865 To Making Nice neat Black Poplar
Coffin & Case for the same $20.00

March 6th 1865 Received payment in
full of B. C. Ely admr of the Estate of Mrs
Ann L Cowling Deceased the above sum of Twenty
Dollars

M. M. Cowling

UNITED STATES OF AMERICA.

No. $10.53

RECEIPT FOR DIRECT TAXES.

This is to Certify, That Cowling & Amis has this day paid to the undersigned the sum of Ten Dollars and 53 Cents, that being the amount in full for taxes, penalty, interest, and costs, charged under the Act of Congress, entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, upon the following tract or lot of Land, situate in the Co. of Nansemond, and State of Va. and described as follows: 2 lots 4 acres & Creek N.E. 14 mile Valuation $3900

Tax $10.53

Witness our hands, at Suffolk, this 9th day of Oct., A. D. 1865. Wm H Singleton Dpt Coll Clk

Commissioners of Direct Taxes for

UNITED STATES TAX RECEIPT.

Name: .....

Date: .....

Tax ..... $.....

Penalty .....

Interest .....

Costs .....

TOTAL .....

Received by .....

$10.53

Susan A Cowling ~~adm'rx of John E Cowling~~
~~decd~~ excepts to Mc B of Com Riddick made
under the decree herein, because in said a/c
of advancement & distribution no estimate is
made of the other negroes mentioned in the appraise-
ment of Lemuel Cowlings estate accompanying said
report & lost to said estate by emancipation, the
value of which should have been included in
said a/c to ascertain the amount to be distributed
or the value of the negroes advanced should
be excluded from said a/c & one of the profits
thereof charged as advancements —

C B Hayden
Sol for Susan A Cowling

Courtenay to
Eliza Adams

Expeditions
to
Commissioners
Dept

KNOW ALL MEN BY THESE PRESENTS, That we Benjamin C. Eley, Edwin E. Phillips and John M. Cowling

are held and firmly bound unto the COMMONWEALTH OF VIRGINIA, in the just and full sum of Three Thousand dollars, to the payment whereof well and truly to be made to the said Commonwealth, we bind ourselves, and each of us, our, and each of our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this 10th day of September in the year one thousand eight hundred and Sixty-Six, and in the 91st year of the Commonwealth.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That if the above bound Benjamin C. Eley, who was, by a Decree of the Circuit Court of Nansemond County, in the Cause of Samuel Thomas Cowling Adm: &c Dal: against Benjamin C. Eley, Admr: &c Dal: pronounced on the 17th day of April 1866, appointed a Commissioner to make sale of certain Real estate in said Cause described under said decree or any other or future decree in said cause shall faithfully discharge the duties of his said trust, then the above obligation to be void, or else to remain in full force and virtue.

Executed in presence of
Peter B Prentis

B. C. Eley — SEAL.
E. E. Phillips SEAL.
Jno M Cowling SEAL.
SEAL.
SEAL.

Benja: C. Eley. Comm'th

To

Bond

Commonwealth

1866

Sept: 10th Executed & filed

At a Circuit Court held for Nansemond County, the 12th: day of October 1866.

Lemuel Thomas Cowling and S. L. P. Cowling an infant under twenty-one years old, suing by said Lemuel T. Cowling her brother and next friend. . . . . Complainants.

Against } In Chancery.

Benjamin C. Eley administrator de bonis non with the will annexed of Lemuel Cowling deceased, and the same Benjamin C. Eley and Eugenia his wife Susan A. Cowling widow of John E. Cowling and John L. Cowling an infant. . . . . Defendants.

This cause came on this day to be again heard on the papers formerly read, and on the report of commissioner W. L. Riddick and B. C. Eley made pursuant to the decree of the 17th: of April 1866. and on exceptions filed to said Riddicks report, and was argued by counsel, on consideration whereof the Court doth, without deciding on said exceptions or any other matter presented by said report, adjudge, order and decree that the said Commissioner Riddicks report be recommitted to the said commissioner, with directions to ascertain what the advancements to the several parties consisted of, and what were the profits and income arising from the same, and whether any of said advancements were converted by them into money, or exchanged for other property, and what: and at what period the said Lem'l. Tho's Cowling and S. L. P. Cowling arrived to that age when they had been raised and educated equal with the said John E. and Eugenia. and make report to Court with any matters specially stated ~~thereto~~, deemed pertinent by himself or that may be required by any of the parties to be reported.

A Copy.

Teste,

Peter B. Prentis. Clk.

Commissioner's Office,
Suffolk, Va. Nov: 10th 1866

To

Lemuel Thomas Cowling, and S. L. P. Cowling, an infant under twenty one years old, suing by said Lemuel T. Cowling her brother and next friend. } Complainants

and

Benjamin C. Eley, administrator de bonis non with the will annexed of Lemuel Cowling deceased ~~and~~ the same Benjamin C. Eley and Eugenia his wife, Susan A. Cowling, widow and administratix of John E. Cowling, decd, and John L. Cowling, an infant. } In Chancery. Defendants.

You are hereby notified that I have fixed upon the 12th day of December, next, (Wednesday) if fair, if not, the next fair day thereafter (Sunday excepted) the former report in this case being recommitted, without decision on the exceptions filed thereto or any other matter presented by said report x x " with directions to ascertain what the advancements to the several parties consisted of, and what were the profits and income arising from the same, and whether any of said advancements were converted by them into money, or exchanged for other property and at what period the said Lemuel Thomas Cowling and S. L. P. Cowling arrived to that age when they had been raised and Educated equal with the said John E. and Eugenia " required to be taken and ascertained by the decree of Nansemond Circuit Court, rendered on the

12th day of October, 1866, in a suit in Chancery depending in said Court, and in which you are parties, Plaintiffs and Defendants:— At which time and place you are required to attend.

Given under my hand, as Commissioner in Chancery of the said Court, the day and year first aforesaid.

W. L. Radcliff
Commr. in Chy.

Nov: 12th 1866. We acknowledge service of the within notice

B. C. Ely Admr &c
and in his own right & that
of his wife
John R. Kelly attys for
Plffs.

Susan A Cowles &
Jas C B Haydenhe Ally
Peter B. Prentis.
Wm. A Lilen

Lemuel Thomas Cowling and S. L. P.
Cowling an infant suing by said
Lemuel Thos. Cowling her brother
and next friend — Complainants.

against &c. In Chancery.

Benj. C. Eley adm. de bonis non
with the will annexed of Lemuel
Cowling dec'd, and the same Benj.
C. Eley and Eugenia his wife, Susan
A. Cowling widow of John E. Cowling
and John L. Cowling an infant — Defendants.

Commissioner's Office
Suffolk, Va. Feby 27th 1867

This day Benjamin C. Eley, one of the
parties to the above suit in Chancery, personally
appeared before me, as Commissioner in Chan-
cery for the Circuit Court of Nansemond
County, and made oath to the answers to the following ques-
tions, viz:

1st. What did the advancements to the several dec'd.
parties under the will of Lemuel Cowling
consist of.

Answer. The advancements to Jno. E. Cowling
consisted of one negro man named Dick
valued at One Thousand dollars at the ap-
praisement, and a negro girl named Mar-
garet, valued at Five hundred & fifty dollars

These advancements were made to John E. Cowling about the first of September, 1859. There was also advanced to him one horse valued at one hundred & fifty dollars, and one hundred & twenty five dollars in Cash.

Eugenia, ~~xxx~~ wife had a tract of land valued at Thirteen Hundred dollars, and one hundred & twenty five dollars in cash.

Samuel Thos. Cowling had one horse valued at one hundred & twenty five dollars.

2nd. Were any of the said advancements converted by the parties into money, or other property?

Answer. John E. Cowling sold the negro girl Margaret, advanced to him, to Eugenia, for six hundred & fifty dollars in September, 1859. And Eugenia sold at the same time to said John E. Cowling the tract of land advanced to her for Thirteen hundred dollars, and said tract of land is now a part of the Estate of John E. Cowling, deceased.

3rd. What were the profits or income to the parties who received these advancements, annually?

Answer. The negro man Dick, advanced to John E. Cowling, was a first rate oysterman, and would have readily hired for two hundred dollars a year. For the two years immediately preceding the recent war, this negro was worth at least Four Hundred

dollars to John E. Cowling. Subsequent to that time his services were worth One Hundred dollars per annum, until the termination of the war, in the Spring of 1865.

The negro girl, was worth Twenty five dollars a year - that being the amount she was hired out for - until she died, which took place in the Spring of 1862.

The land at a fair rent would be worth One Hundred dollars a year - it having oyster landing & flats belonging to it.

4th. At what time did Samuel Thomas Cowling and S. L. P. Cowling, arrive at that age when they might be considered to have been raised and Educated equal to John E. & Eugenia Cowling. Answer. Samuel Thomas Cowling is now about twenty four years of age, and was at school at the breaking out of the war - in 1861 - he then being nearly nineteen years old - and it is probable would not have continued his Education any longer had the war not occurred. I consider in his case that he was raised and educated equal to the two older Children - John E. & Eugenia. In the case of S. L. P. Cowling - she is now about twenty one years old, and continued her education up to 1864. she then being about eighteen years of age. Her education was not as good as the others, by at least one

years schooling & maintenance: at a fair estimate ($250.) Two Hundred & fifty dollars.

(Signed) B. C. Eby

Given under my hand, the day and year first above written.

W. L. Riddick
Com. in Eby.

(A.)

An Account of the advancements under the last will and testament of Lemuel Cowling decd.

To John E. Cowling (now dead) in 1859-

Negro man "Dick"	valued at	$1000.00	
" woman "Margaret"	do.	350.00	
One Horse	do.	150.00	
Cash		125.00	$1825.00

To Eugenia Eley & B. C. Eley, her husband-1859.

Tract of land,	valued at	$1300.00	
Cash		125.00	$1425.00

To Lemuel Thomas Cowling - 1865.

One Horse,	valued at	$ 125.00	$125.00

(B.)

An Account of the profits and income arising to each of the parties named in Acct. (A.) and of their conversion.

1859: Sept:	Annual value of negro man "Dick", advanced to John E. Cowling decd - $200- for two years - (see Eley's deposition)	$400.00	
	Annual value of same during the war $100- for three years - (see same)	300.00	
	Annual value of Real Estate originally advanced to Eugenia Eley, but exchanged with, or bought of, her, and paid for in part by negro woman "Margaret" advanced to him - $100 - for seven years from 1860 to 1866 inclusive	700.00	
	Int. on $275: value of horse & cash advanced in 1859 - for 7 yrs. 6 mos.	123.75	$1523.75
1859: Sept.	Annual value of negro woman "Margaret", originally advanced to John E. Cowling, decd. in 1859 - but sold to, & exchanged with, Eugenia Eley for Real Estate $25- for 2½ years - after which time she died -	$62.50	
	Int. on $650 - difference between price of negro woman taken in part for payment for Real Estate, & that of the said Real Estate - say for 7 yrs. 6 mos.	292.50	
	Int. on $125: cash advanced - 7 yrs. 6 mos.	56.25	$411.25
	Int. on advancement ~~thereafter~~ of Horse valued at $125 - to Lemuel Thos. Cowling - 2 yrs.	15.00	15.00

Commissioner's Office,
Suffolk, Va. March 9th 1867
To the Circuit Court of Nansemond County;

Pursuant to a decree of the Circuit Court of Nansemond County, rendered on the 12th day of October, 1866, in a suit in Chancery depending in the said Court between Lemuel Thomas Cowling, and S. L. P. Cowling an infant &c. Complainants, and Benjamin E. Eley administrator de bonis non with the will annexed of Lemuel Cowling, deceased, and others - the undersigned, one of the Commissioners of the said Court, whose former report in the case was recommitted to him with directions to take and state the following additional accounts, Viz: What the advancements to the several parties consisted of: And what were the profits and income arising from the same: And whether any of said advancements were converted by them into money, or exchanged for other property: And at what period the said Lemuel Thomas Cowling and S. L. P. Cowling arrived at that age when they has been raised and educated equal with the said John E. and Eugenia:— reports to the Court that on the 10th day of November, 1866, he issued ~~his~~ notices against the several parties aforesaid, requiring them to attend the taking of said accounts, before him, at his said Office, on the 12th day of December, 1866, which were returned to your Commissioner duly acknowledged. That in obedience to said notices, the parties appeared

before your Commissioner by attorney, and the taking & stating of said accounts was begun, and continued from day to day until Completed.

In Account marked (A.) your Commissioner reports the value of the several advancements to the several legatees of Lemuel Cowling, decd. as directed by the aforesaid decree, viz: To John E. Cowling (now dead) ($1825) One Thousand, Eight Hundred and twenty five dollars, in 1859— To Eugenia Eley & her husband, B. C. Eley ($1425.) One Thousand four Hundred & twenty five dollars — in 1859— & To Lemuel Thomas Cowling, One Hundred & twenty five dollars — in 1865—

Your Commissioner reports that some of these advancements were converted or exchanged by the parties, for money or other property, as shown by Acct. marked (B.), as also the annual and total values of the profits or income that the parties received, or are supposed to have received, arising from these advancements or conversions: from which it appears that John E. Cowling in his lifetime, and his Estate since his death, are supposed to have received $1523.75— including the annual value of the Real Estate originally advanced to Eugenia Eley, but exchanged with, or sold to, John E. Cowling in 1859— partly for a negro woman advanced to him.

The profits or income upon the advancements made to Eugenia Eley & her husband B. C. Eley are reported at $411.25— including the interest on $650— the difference in price between the Real Estate exchanged, or sold to, Jno. E. Cowling, and the negro woman received from him — for seven years & six months,

And the profits or income derived from advancements made to Samuel Thomas Cowling, in 1865, is reported to be $15. From these it will appear that the profits or income derivable, or received by John D. Cowling in his lifetime, and his Estate, from advancements made to him, or conversions of advancements, are largely in excess of the others; nearly equal in amount to that of the original value of his advancements - and exceeding in value the original value of advancements made to Eugenia & B. C. Eley.

Your Commissioner has found some difficulty in arriving at the information desired by the Court concerning the latter requirement of the said decree; but from the ages of the younger Children now, he feels no hesitation in reporting only the youngest Child, S. L. P. Cowling, as not having been provided for as the will of the testator directs; - not having "been raised and Educated equal with" the other Children - and that in money value this deficiency is estimated & reported to be $350 - in her case.

Your Commissioner further reports to the Court, that after the completion of the said accounts, he retained them in his Office for ten days for the examination of parties, during which no exceptions were filed thereto, and the said Accounts, with the Evidence concerning which, and the copy of decree and notices aforesaid, are herewith returned.

Given under my hand, as Commissioner aforesaid, the day & year first aforesaid.

W. L. Riddick
Comr in Chy.

Commissioner's fee $20.

Cowling Lal.

vs: Comm. Rept. (Ind.)

Eley advw. &c. Lal.

THE COMMONWEALTH OF VIRGINIA,

To the Sheriff of Nansemond County—Greeting:

YOU ARE HEREBY COMMANDED TO SUMMON Benjamin C. Eley, adminis-
trator de bonis non with the will annexed of Lemuel
Cowling deceased, and the same Benjamin C. Eley and
Eugenia his wife, and Susan A. Cowling widow of
John E. Cowling and John L. Cowling an infant

to appear at the clerk's office of our Circuit Court for the County of Nansemond, on the first Monday in March — next, 1866 being rule day, to answer a supplemental bill in chancery, exhibited against them ——— by Lemuel Thomas Cowling and E. L. P. Cowling an infant under twenty one years old, suing by said Lemuel T. Cowling her brother and next friend

and unless they ——— shall answer the said bill by the next rule day thereafter, the Court will take said bill for confessed, and decree accordingly.

And have then there this writ. *Witness*, PETER B. PRENTIS, Clerk of our said Court, at his Office, this 17th day of February — 1866, and in the 90th year of the Commonwealth.

Peter B. Prentis *Clerk.*

☞ The sheriff will, in his return, note the day on which this process is executed on each defendant.

Killy. p.q

Samuel Thomas Couling

Val:

v.s Sum.s in Chy:

Benjamin C. Eloy, admr. de bonis non with the will annexed of Samuel Couling decd. Val:

To March Rules 1866.

(Pro: b: no: 1. p: 3.)

Exhibit filed 20th July 1866 and to be used at the hearing of the cause.

At a Circuit Court held for Nansemond County, on the 18th day of April, 1867:

Lemuel Thomas Cowling and S. L. P. Cowling an infant under twenty one years old, suing by said Lemuel T. Cowling, her brother and next friend . . . . . Complainants:

against } In Chancery

Benjamin C. Eley, administrator de bonis non with the will annexed of Lemuel Cowling deceased, and the same Benjamin C. Eley and Eugenia his wife, and Susan A. Cowling, widow of John E. Cowling, and John L. Cowling, an infant. . . . . Defendants:

This cause came on this day to be again heard on the papers formerly read, and on the report of W. L. Riddick, Commissioner, made pursuant to the decree of the twelfth day of October, 1866, and was argued by Counsel: On consideration whereof the Defendant Susan A. Cowling by C. B. Hayden her attorney, declining to bring the advancements made by Lemuel Cowling deceased, to her husband John E. Cowling deceased, into Hatchpot, and the Court believing it is unnecessary to confirm or reject the Report made by said Commissioner Riddick under the said decree of the twelfth day of October, 1866, and without further consideration thereof, doth adjudge, order and decree that the former reports as made by said Commissioner W. L. Riddick and by B. C. Eley pursuant to the decree of the seventeenth day of April, 1866, be confirmed and doth adjudge order and decree that the said B. C. Eley, out of the sum of One Thousand and thirty six dollars and thirty three cents which appears to be in his hands as administrator de bonis non with the will annexed of Lemuel Cowling, deceased, as per account "B." of said Riddick's report last above refered to, and the interest that may have accrued thereon: and out of the sum of Two Thousand and sixty six dollars and fifty cents nett proceeds of sales of land as per said Eley's Report pay the following sums to the parties entitled thereto as per Commissioner Riddick's report, last above named, account "C" (which is adopted as the proper account by which a settlement should be made) to wit: To Lemuel T. Cowling Nine hundred and fifty dollars and ninety four cents, with interest from the twelfth day of October, 1866: To Sarah L. P. Cowling One thousand and seventy five dollars and ninety four cents, with like interest, and that out of the sum of One

Thousand and seventy five dollars and ninety four cents to which Mrs. Ann L. Cowling is entitled to, as per said account "D" of said Commissioner Riddick's Report, pay as follows - To wit: To B. C. Eley and Eugenia, his wife, Two Hundred and fifty four dollars and twenty eight cents, with like interest; To Lemuel Thomas Cowling, Two Hundred and fifty four dollars and twenty eight cents with like interest; To Sarah L. P. Cowling Two Hundred and fifty four dollars, and twenty eight cents with like interest and to the legally qualified guardian of John L. Cowling Two Hundred and fifty four dollars and twenty eight cents with like interest; And to enable the said B. C. Eley to make such payments, he is hereby directed to receive of the Clerk of this Court (and who is directed to deliver to him the same) the Bond of Jeremiah Coulburn and others filed with his said report and collect the same and make to the said Jeremiah Coulburn a Deed for the Real Estate sold under the proceedings in this cause on the payment of the Bond aforesaid, with special warranty in the usual form, and that any further costs due in the cause be paid ratably by the parties to whom the money is decreed to be paid, and make report to Court.

A Copy:

Teste:

Peter B. Prentis. Clerk

Xmas

Samuel Thomas Cowling Esq:

Co: Devon

Benjamin Co. Eley. admitted
to Sol:

To the Circuit Court of Nansemond County.

The Undersigned respectfully reports to Court, That pursuant to the Decree of said Court of April Term 1867, made in the Chancery cause therein pending wherein Lem. M. Cowling is plt. and Benja. C. Eley adm. &c. of Lemuel Cowling dec'd, &al. are defendants, he has proceeded to pay out and distribute the sum therein named, as directed by said Decree, and as the following statement will shew.

By Balance in the hands of Benja. C. Eley adm. &c. of Lem. Cowling dec'd. as per acct. (B) of Com. W. L. Riddick's Report ... $1036.33

Int. from 12th Oct. 1866 to 12th Sep. 1867. ... 56.98

$1093.31

Paid out as follows —

To paid U. S. Tax per acct. ... $19.45

" " Clerk's fees " ... 6.45

" " State Taxes " ... 5.04

" " W. L. Riddick Com. " ... 20.00

" " Jno. R. Kelly atty. (add.) ... 5.00

" " D. E. D. Pruden, Jr. " ... 4.00

" " Stamps on deed to Jno. Lawson ... 2.50 — $62.44

Nett Balance $1030.87

(over)

By amo. brot in ₰1030.87

By amo. of sale of real Estate
as per acct. (C.) of said Report
of W. L. Riddick Com. ₰2066.50
Error - over estimate 131.00
with actual sales. ₰1935.50
(see B. C. Eley's report of
sales)

Int. from 10 Sep. 1866 to
12 Sep. 1867 — 13.20 116.77 ₰2052.27

amo. to be divided as per decree ₰3083.14

and paid as follows —

To Lewis J. Cowling as per
decree of April Ct. 1867 ₰950.94
& Int. from 12 Oct. 1866
to 12 Sep. 1867 — 11 mos 52.25
Less portion of error above ₰1003.19 21.88
actual amo. paid ₰981.31

To Sarah L. P. Cowling ₰1075.94
Int. as above 59.07
Less part error above ₰1135.01 21.88 ₰1113.13

To B. C. Eley Surfs ₰254.28½
" Int. as above 13.97
₰268.25
Less part error above 5.47
Less ¼ of bills p^d above ₰262.78½ 15.61 ₰247.17½

To Lewis J. Cowling Do. Do. 247.17½
To Sarah L. P. Cowling Do. Do. 247.17½
" 5/12 of Bro.
L. Cowling 247.17½
₰3083.14 ₰3083.14

A Deed has been executed to Jeremiah Coultoum, the purchaser of the real estate sold and referred to, in the proceedings with special warranty in the usual form — For payments, see receipts annexed.

B. C. Eley Com.

Sept. 12 1867.

1867 Sep. 12. Rec'd of B. C. Eley Com. in the forgoing case the sum of Nine hundred and Eighty one dollars & 31 cts amount due me as above — also Two hundred & forty seven dollars and 17/100 cents as above

$981.31
247.17
$1228.48

L. J. Cowling

1867 Sep. 12 Rec'd of B. C. Eley Com. in the forgoing case the sum of Eleven hundred and thirteen dollars and thirteen cents — also $247.17 as above

$1113.13
247.17
$1360.30

Sarah E. L. Cowling

1867 Sep: 12 Rec'd of B. C. Eley Com'r.
the sum of Two hundred & forty seven
dollars & 17¢. due me on my bill as above
$247:17 B.C. Eley

1867 Sep: 12 Rec'd of B. C. Eley, Com'r.
the sum of Two hundred & forty seven
dollars & 17¢. due Jno. L. Conling
as above $247:17
Susan A Conling & Guardian of
Jno L Conling Jun
C. B. Hayden Jun. Atty

Conling
$

Conling's acc'ts
Report of Distributions
made by B. C. Eley
Com'r.

1868 Oct. 18 Filed
C.K.

1867. Feby: 11 th: Recd of B. C. Ely, Commissioner.
Fifteen Dollars. fees due me in the Chy: Suit of
Lemuel Thomas, Curley & als vs B. C Ely, Admr: &c,
Such pending in the Cir: Co: of Nansemond County.

$15:00

Peter B. Prentis. Clerk

Dr. B. C. Ely, admr. de bonis non &c. of Lemuel Cowling Decd.

To W. L. Riddick, Commr. Cir. Ct. Nansd. Co.

1867

Apl. 11 } To second act. report under decree of Nansd. Cir. Ct. October term 1866 - in Chy Suit of L. J. Cowling &al. vs. B. C. Ely admr. &c. of Lemuel Cowling decd. & others - made to this Apl. term, and decree for credit &c. Commrs fee - $20.00

Rec'd. payment of
B. C. Ely, Admr. &c.
W. L. Riddick
Commr.

1866 Oct. 8 Rec'd of B. C. Eley Com'r in Eley's suit of Cowling & v. Cowling dol. fifty nine dollars and fifty cents for professional services in said case.

John R Kelly

Suffolk, Va. Sept 11th 1866.

Recd. of Jno. R. Tully atty. &c. ($50) Fifty Dollars, Commrs. fee for Report &c. in Chy. Cause Lemuel Thos. Cowling &al. vs: Benj. C. Eley adms &c. Lemuel Cowling Dec'd &als., under decree 17th Apl. 1866. Nans'd. Cir: Ct.

W. L. Riddick
Comr.

At a Circuit Court held for Nansemond County, the 17th: day of April 1866.

Lemuel Thomas Cowling and E.L.P. Cowling suing an infant under twenty one years old, by said Lemuel T. Cowling her brother and next friend. . . . . Complainants.

Against } In Chancery

Benjamin C. Eley, administrator de bonis non with the will annexed of Lemuel Cowling deceased, and the same Benjamin C. Eley and Eugenia his wife and Susan A. Cowling, widow of John E. Cowling and John L. Cowling an infant . . . . . Defendants.

This cause came on this day to be heard on the bill taken for confessed as to the adult defendants, they having been duly served with proces and still failing to appear and answer: on the answer of the infant defendant, by Peter B. Prentis, his guardian ad litem and with general replication thereto, and was argued by counsel: on consideration whereof the Court doth adjudge, order and decree, that a Commissioner of this Court take the following accounts.

1st:- An account of the transactions of said Benjamin C. Eley, as administrator de bonis non with the will annexed of Lemuel Cowling deceased.

2nd:- An account of all advancements made to any of the children of said deceased, under his will, and of the amounts that may be due to each, out of said Decedents estate, and make report to Court, with any matters specially stated, deemed pertinent by himself, or that any of the parties may require to be so stated. And the Court doth further adjudge, order and decree that Benjamin C. Eley, administrator aforesaid who is hereby appointed Commissioner for that purpose, proceed to sell before the Court house door of Nansemond County at auction on some

County Court-day, the tract of land whereof Lemuel Cowling died possessed, described as a tract of land in Barretts neck, Nansemond County, containing one hundred acres, more or less, and adjoining the lands of John D. Corbell, John Campbell's estate, James Block, and Chuckatuck Creek, on a credit of twelve months with interest from date (except for costs and expenses, which will be cash) taking from the purchaser Bond and good security for the purchase money and retain the title to the said Land untill the further order of the Court, first having given notice of such sale by advertisement at the Court house door of Nansemond County, and at four other public places in said County, and in some newspaper published in Norfolk City for at least once a week for three weeks - And make report to Court. But before the said Benjamin C. Eley shall make sale of the said real estate, he shall execute before the Clerk of this Court in his office a bond payable to the Commonwealth of Virginia in the penalty of Three thousand dollars, conditioned faithfully to discharge all duties required of him under this decree, and any other decree hereafter made in the cause.

A copy:
Teste,
Peter B. Prentis. Clerk

Xmas

Lemuel Thomas Cowling et al

vs } Co: Decree April Term 1866

Benja: C. Eley admin: &c of
Lemuel Cowling decd et al

The bond required of the
Commit: under this decree
has been duly executed.

Clk:

To the Circuit Court of Nansemond County,

The Undersigned Respectfully reports to Court, that pursuant to the decree of the 17th day of April 1866; made in this cause he proceeded to advertise the Real Estate referred to in the proceedings, as directed by said Decree, and did on the 10th day of Sept 1866 before the Courthouse door of said County (being County Court day) sell the said Real estate at auction to the highest bidder on a credit of twelve months, with Interest from date, when the same was purchased by Jeremiah Colburn for the sum of Two thousand one hundred & twenty five dollars $2125.00 and that he received in cash and paid to those entitled as follows.

To paid for hand bills of sale		$1.50
" " " advertising in "Day Book"		3.00
" " " auctioneer		2.50
" " " Jno. R. Kelly Attys fee		50.00
" " " W. L. Riddick. Com "		50.00
" 5 per cent Com. on $300 — $15.00		
" 2 do. on $1825.	36.50	$51.50
" retained to pay for deed to purchaser —		5.00
" paid Clerk's fees $15.00 Sh. $1.50	16.50	$189.50
Balance		$1935.50

For which I took the Bond of Jeremiah Colbourn, Michel Colbourn & Benja. Corbell for $2021.50, payable 12 mos. after date, with Interest from 1st. Jan. 1867

Sept $95.55. cash paid ——— $1925.95.

" cash on hand ——— 9.55 $1935.50

Respectfully submitted

B. C. Ely. Comm'r.

Contains
Report of
B. C. Ely, of
Vale of Shawn
Contingent case

Filed 12 Oct. 1866

1867 Sept. 12. Rec'd. of P. B. Prentiss, Clerk of Court.
Re. the Bond of Sen. Coulbourn &al. filed herewith
—delivered to me as directed by Decree of Apl. Ct. 1867

At a Circuit Court held for Nansemond County, the
17th. day of April 1866.

Lemuel Thomas Cowling and S. P. Cowling
an infant under twenty one years old, suing
by said Lemuel T. Cowling his brother and
next friend . . . . . Complainants

Against &c. in Chancery

Benjamin C. Eley, administrator de bonis
non with the will annexed of Lemuel
Cowling deceased and the said Benjamin
C. Eley and Eugenia, his wife and Susan A.
Cowling, widow of John E. Cowling and John
L. Cowling an infant . . . . Defendants

This cause came on this day to be heard on the bill
taken for confessed as to the adult Defendants, they
having been duly served with process and still failing
to appear and answer: on the answer of the infant
Defendant, by Peter B. Brewis, his guardian ad litem
and with general replication thereto, and was argued
by counsel: on consideration whereof the Court doth
adjudge, order and decree that a Commissioner
of this Court take the following accounts—

1st— An account of the transactions of said Benjamin
C. Eley, as administrator de bonis non with the
will annexed of Lemuel Cowling deceased.

2nd— An account of all advancements made to
any of the children of said deceased under his will,
and the amounts that may be due to each out of said
Deceased's estate, and make report to Court with any matters
specially stated, deemed pertinent by himself, or that
any of the parties may require to be so stated. And
the Court doth further adjudge, order and decree that
Benjamin C. Eley, administrator aforesaid who is
hereby appointed Commissioner for that purpose,
proceed to sell before the Court House door of Nansemond

County at auction on some County Court day, the tract of land which of Samuel Cowling died possessed, described as a tract of land in Barretts neck, Nansemond County, containing one hundred acres, more or less, and adjoining the lands of John D. Corbell, John Campbell's estate, Barnes Brook, and Chuckatuck Creek, on a credit of twelve months, with interest from date (except for costs and expenses, which will be cash) taking from the purchaser Bond and good security for the purchase money and retain the title to the said land until the further order of the Court, first having given notice of such sale by advertisement at the Court house door of Nansemond County and at four other public places in said County, and in some news paper published in Norfolk City for at least, once a week for three weeks – and make report to Court. But before the said Benjamin C. Eley, shall make sale of the said real estate, he shall execute before the Clerk of this Court in his office a bond payable to the Commonwealth of Virginia in the penalty of Three Thousand dollars, conditioned faithfully to discharge all duties required of him under this decree, and any other decree hereafter made in the cause.

A Copy:

Teste,

Peter B. Prentis. Clerk.

xmd

Lemuel Thomas Cowling
Dec:

Ts } Co: Decree apt Term
1866.

Benja: C. Eley, admr: &c of
Lemuel Cowling decd Dec:

Commissioner's Office,
Suffolk, Va. June 5th 1866

To:

Lemuel Thomas Cowling, and
S. L. P. Cowling, an infant under twenty
one years of age, suing by said Lemuel
Thomas Cowling, her brother and next
friend: Complainants.

and

Benjamin C. Eley, administrator de
bonis non with the will annexed of
Lemuel Cowling deceased and the
same Benjamin C. Eley and Eugenia,
his wife, and Susan A. Cowling, widow
of John E. Cowling, and John L. Cowling
an infant. Defendants:

In Chancery.

You are hereby notified, that I have fixed upon the 11th day of July next (Wednesday) if fair, if not the next fair day thereafter (Sunday excepted,) to take and settle, at my office, the following accounts required to be taken by the decree of Nansemond Circuit Court rendered on the 17th day of April, 1866 in a suit in Chancery depending in said Court, in which you are parties, plaintiffs and defendants: viz:

First: An Account of the transactions of said Benjamin C. Eley, as administrator de bonis non with the will annexed of Lemuel Cowling decd.

Second: An Account of all advancements made to any of the Children of said decd., under his will and of the amounts that may be due to each, out of said Decedent's Estate:

At which place and time you are re-

quired to attend:

Given under my hand as Commissioner in Chancery of the said Court the day and year first aforesaid.

W. L. Riddick
Commissioner.

Cowling et al.

vs: } Notice in Chy.

Eley. admr &c. et als.

1866. June 11th. Service of the within notice acknowledged by me.

Robt. B. Pearsall, Rich'd Eley &
wife & Jno. L. Cowling

Sheff. of Nans. Co.

On this 11th day of June 1866 I delivered to Benjamin C. Eley a copy of the within notice and on the 25th day of June 1866 I posted at the Front Door of the residence of Rank C. Cowling a copy of the within notice, he being from home, and there being no white person on the premises to whom I could deliver a copy

Cost $1.00

Wm. Whitbury
for Wm. Eley dep'ty

Commissioner's Office:
Suffolk. Va. June 5th 1866

To

Lemuel Thomas Cowling, and
L. L. P. Cowling, an infant under
twenty one years of age, suing by said
Lemuel Thomas Cowling, her brother
and next friend: Complainants:

And,

Benjamin C. Eley, administrator de
bonis non with the will annexed of
Lemuel Cowling deceased, and
the same Benjamin C. Eley and Eugenia
his wife, and Susan A. Cowling, widow
of John E. Cowling, and John L. Cowling
an infant: Defendants.

} In Chancery.

You are hereby notified that I have fixed upon the 11th day of July next (Wednesday) if fair, if not, the next fair day thereafter (Sunday Excepted) to take and settle, at my office, the following accounts required to be taken by the decree of Nansemond Circuit Court rendered on the 17th day of April 1866 in a suit in Chancery depending in said Court in which you are parties plaintiffs and defendants: viz:

First: An account of the transactions of said Benjamin C. Eley, administrator de bonis non with the will annexed of Lemuel Cowling dec'd.

Second: An account of all advancements made to any of the Children of said dec'd. under his will and of the amounts that may be due to each out of the Decedent's Estate:

At which time and place you are required

to attend.

Given under my hand as Commissioner in Chancery of the said Court, the day and year first aforesaid.

W. L. Riddick
Commissioner

Cowling & al.

vs. } Notice in Chy.

Eley adm'r &c. & als.

Sheff. of Isle of Wight Co. —

Cowling &c.

vs.

Cowling &c.

John M. Cowling being duly sworn, says, that he is well acquainted with the Land belonging to the estate of Samuel Cowling dec'd. and that he considers it worth Three thousand dollars, in present currency.

signed,

Jn°. M. Cowling

Sworn to before me
this 11th July 1866

John R. Kilby
Notary Public

I Samuel Cowing of the County of Hanover and State of Virginia, being of sound mind and memory do make this my last will and Testament, to wit:—
Item 1st Having sold a negro girl named Sal given to my son Jno C. Cowing by his grandfather Chas S. Winston on account of her being weak-minded, and of a vicious disposition, I leave it with him and my wife Ann L. Cowing to select and of my negro girls of equal value and description; the said negro girl thus selected to be Jno C. Cowing's and his heirs forever and to come under the direction of the last will & Testament of my Father Dec'd.
It is my will and desire that after paying my debts, that the value of my Estate both real and personal remain together in the possession of my wife Ann L. Cowing and entirely under her control and direction until my two youngest children Thomas and Sarah are raised and educated equal with my two oldest Jno C. and Emma Cowing— then, it is my will and desire that the Estate then in hand be equally divided between my children then living and my wife included, to them and their heirs forever but in the event of either of my two oldest children or either one of them marrying, or arriving at lawful age, my Executrix hereafter named, may advance to them or either of them such portion of my Estate as my Executrix may think—

It is my will and desire that none of my Negroes be sold unless any of them become rebellious and show a disposition to run away, and will not be managed by my wife; then my Executrix is hereby Authorized to sell them. I hereby authorize my Executrix to sell any part or the whole of my real Estate, if necessary, in order to make an equal division of the same between my wife and children. Lastly; I constitute and appoint my wife Ann L. Cowling my whole and sole Executrix to this my last will and Testament

In Witness whereof I have hereunto set my hand and seal this the 16th day of August 1859

Signed Sealed Acknowledged
in the presence of
C. P. Phillips
E. E. Phillips

Samuel Cowling (Seal)

Lemuel Thomas Cowling &al. }
vs: } In Chy.
Benj. C. Eley, adm. de bonis non &c.
of Lemuel Cowling, decd. &als. }

State of Virginia
Nansemond County } To wit

The affidavit of Edwin E. Phillips, who after being duly sworn, says. that he is well acquainted with the family of Lemuel Cowling decd. being a brother of Mrs. Ann E. Cowling decd, late widow & Executrix of said Lemuel Cowling decd: that he (Phillips) wrote Lemuel Cowling's will - which was afterwards copied, and said copy signed by said Lemuel Cowling and attested by himself and Nath[l]. P. Phillips - and that the paper marked (A.) herewith attached he believes to be a true copy of said will: That Lemuel Thomas Cowling, child of Lemuel Cowling decd, is now twenty three years of age, and Sarah L. P. Cowling, the youngest child of the said Lemuel Cowling, decd. is now in her twenty first year.

E. E. Phillips

Sworn to & subscribed before me this 8[th] day of September, 1866.

W. L. Riddick
Com[r].

Lemuel Thos. Cowling &c.

vs. Affidavit of E. E. Phillips -

B. C. Eley admr &c. &c.

Copy of
Lennard Lands
Rule.

(A.)

An appraisement of the Estate of Lewis Cowling dec'd, taken in accordance with an order of Hancock Circuit Court made the 9th. day of Nov. 1857.

1 Bed + furniture	$ 40	00	Amt. brot. forward	271	50
1 Do. Do.	18	00	2 Large Chests	1	00
1 Sideboard + contents	15	00	2 Beds + furniture	30	00
Lot Silver Spoons	20	00	1 Bedstead + cord	2	50
1 Safe + contents	8	00	1 Table, W. Stand bowl &c	2	50
2 Tables, 1 glass + 7 chairs	5	00	1 pr. Irons		50
Irons, Shovel + tongs	1	50	1 Loom + gear	1	00
Lot Crockery in daily	6	50	2 Spinning wheels	2	00
Do. Tin ware do.	6	50	Lot kitchen furniture	13	00
Lot Stone jars.	1	25	1 Buggy + harness	30	00
4 Meal Stands	1	50	3 Carts + wheels	30	00
1 Brass kettle + furnace	2	50	1 old carriage	10	00
Lot knives + forks	2	50	1 saddle + bridle	2	00
1 Safe, Towel + shears	1	00	Lot hoes, forks, Spades &c	3	00
1 Table, safe &c &c	2	00	Lot plough + cart harness	2	50
1 - 8 day Clock	1	50	1 oat cradle	1	00
1 Table + Rods	20	00	1 Large chain	1	00
1 Candle stand	2	00	Tool chest + contents	4	00
1 Book case	15	00	4 axes	4	00
1 Doz. chairs	3	00	3 pr. Iron wedges	1	50
2 Rocking do.	6	00	Lot P. castings	1	50
Irons, Tongs + shovel	1	00	Glass Putty + nails	1	00
2 old Guns	1	00	Lot old lumber	3	00
1 Bureau + glass	8	00	1 Work bench	1	00
2 Beds + furniture	50	00	5 ploughs + fixtures	8	00
1 Bedstead + 2 Matrass	5	00	Cart Shafts + Stakes	2	00
Lot Bed quilts sheets &c &c	25	00	Lot Lumber	5	00
1 pr. Andirons		75	1 Boat (unfinished)	8	00
1 W. Stand bowl + pitcher	2	00	1 Mule	50	00
	271	50		510	50

Amt.		
1 Bay horse	30	00
1 do do.	25	00
1 Yoke oxen	35	00
3 Cows @ $10.	30	00
6 Heifers @ $5.	30	00
1 Blooded Bull	20	00
4 Shoats @ $5.	20	00
1 Sow & 7 pigs	16	00
16 Shoats @ $6.50	104	00
6 do. $6	36	00
1 Blk sow	9	00
1 Spotted do.	10	00
1 Blue do.	12	00
4 Blk shoats	10	00
50 fodder & shucks	18	00
6000 lbs. Blade fodder @ .75	45	00
125 bbls. Corn @ 2.50.	312	50
2 Large Augers & bits	10	00
4 pr. Oyster tongs	10	00
Lot old ditto	2	00
1 Bbl. Tar & pot	2	50
2 Measures		25
25 Cords P. wood @ $1,50	37	50
	$1425	25

Amt. forward		
	1425	25
Old man Davy	200	00
Harrison	600	00
Dick	1000	00
Charles	800	00
Bob	800	00
Dinah	300	00
Hannah	150	00
Mary	500	00
Catharine	500	00
Martha	600	00
Margaret	550	00
Caroline	450	00
Kitty	300	00
	$8175	25
1 Sow	9	00
12 Sheep @ 7/6	15	00
Lot Poultry	20	00
	$8219	25

We certify that we have appraised the Estate of Samuel Cobbling to the best of our knowledge & ability

Jas. C. Meador
R. H. B. Denson
Jason Pruden

Appraisers

In the Clerks Office of Nansemond Circuit Court
the 12th: day of April 1858.
This appraisement of the Estate of Lemuel
Cowling deceased, was returned, and thereupon
admitted to record.

Teste,
Peter B. Prentis. Clerk

A Copy:
Teste,
Peter B. Prentis. Clerk.

Nansemond Cir: Co: Office
Octo: 18th: 1860

Exam.

Sent. Coulings

A. Isp raisement

(A. Copy)

(A.)

Dr. The Estate of Lemuel Cowling dec'd.

In account with Benj. C. Eley, adm'r. de bonis non with the will annexed. Cr.

1865. Nov:		The administrator &c. qualified –			
"	"	To paid Tax on administration. State –		$ 1. 00	
"	"	" " U. S. Stamps on same –		2. 00	
"	"	" " B. C. Eley's acct:		125. 96	
1866. July 9	"	" " Dr. G. A. Glover's do per acct.		61. 00	
" July 10	"	" " B. C. Eley do.		69. 41	
"	"	" " " " Jno. M. Cowling do. & do.		71. 16	
"	"	" " " " N. P. Phillips do. do.		2. 75	
"	"	" " " " U. S. Tax on income do.		15. 15	
"	"	" " " " Dr. Jno. T. Phillips per bill & do.		12. 00	
"	"	" " " " Wm. Eley, Sh'ff. State Land Tax - 1865 - do.		4. 80	
"	"	" " " " Exum Carstaphen per acct & do.		3. 00	
"	"	" " " " Aaron Ruden do. do.		2. 50	
"	"	" " " " Same do. do.		1. 00	
"	"	" " " " S. W. Snead do. do.		1. 00	
"	"	" " " " W. B. Gwynn do. do.		12. 00	
"	"	" " " " E. E. Phillips do. do.		1. 00	
"	"	" " " " D. H. B. Denson do. do		1. 00	
"	"	" " " " Jno. M. Cowling (for coffin &c) do.		20. 00	
"	"	" " " " U. S. Tax on legacies do.		10. 53	
"	"	" By amo. of acct. of sales due 16th all/bls			$ 1459. 57
"	"	" " " " Rent of land for 1866			100. 00
"	"	28 To paid E. E. Phillips per acct rect		1. 00	
" Aug. 10	"	" Susan A. Cowling, adm'x. of Jno. E. Cowling dec'd. per acct. rect.		25. 57	
"	"	" " " " J. J. Phillips (for Betts & Phillips) do.		1. 43	
" Octo: 12	"	5 per ct. Comm'n. on $ 1559. 57		77. 98	
"	"	" " Balance due the Estate		1036. 33	
				$ 1559. 57	$ 1559. 57

1866
Octo: 12 By Balance due the Estate brot. down. $ 1036. 33

(B.)

An Account of the value of the advancements made under the Will of Lemuel Cowling, decd., and the present distributive share of each Legatee, (upon the theory that all parties come into Kolchpot).

1866
Octo: 12 By Amo. of Balance due Estate as per Acct (A) $ $1036.33

" " " Sales of Land - nett - under Decree of 17th Apl. 1866 - made Sept. 10th /66. $ 2066.50

" Advancements to Jno. E. Cowling (now dead) in 1859 - as follows:

Negro Man Dick - appraised value - $1000.
" Woman Margaret do. 550.
1 horse valued at - 150.
Cash 125. 1825.00

" Advancements to Eugenia Eley & her husband, Benj: C. Eley, in 1859 - viz:

Real Estate, valued at - $1300.
Cash 125. 1425.00

" Advancements to Lemuel T. Cowling 1865 - Cash. 125.00

Total value of Estate in land & advancements $ $6477.83

Distributive Share of Jno. E. Cowling decd. (dies in 1864)	$1295.56 2/5
Do. B. C. Eley & wife Eugenia	1295.56 2/5
Do. Lemuel Thomas Cowling	1295.56 2/5
Do. Sarah L. P. Cowling	1295.56 2/5
Do. Ann L. Cowling's Estate (dies 1865)	1295.56 2/5
	$6477.83 $6477.83

(B.) (continued)

Advancements to John E. Cowling decd.	$ #1825: 00	
Distributive share of Estate	1295: 56 3/5	
Excess -	#529. 43 2/5	
Advancements to Benj. C. Eley & wife	#1425: 00	
Distributive share of Estate	1295: 56 3/5	
Excess	#129. 43 2/5	
Advancements to Lemuel T. Cowling	#125: 00	
Distributive share of Estate	1295: 56 3/5	
To be paid to Lemuel T. Cowling		#1170. 56 3/5
Distributive share of Estate to which S. L. P. Cowling is entitled - no advancements		1295: 56 3/5
Distributive Share of Estate to which the Estate of Mrs. Ann L. Cowling decd. wid ow &c. is entitled under the will of Lemuel Cowling, decd.		1295: 56 3/5
Amo. of Estate existing in land to be distributed	$ #3102. 83	
" Excess of advancements to John E. Cowling decd (in his lifetime) and B. C. Eley & wife	658 81 4/5	
		#3761. 69 4/5 #3761. 69 4/5

(C.)

An account of the Distributive Share of each Legatee, under the Will of Lemuel Cowling, dec'd. (upon the theory that the Estate of John E. Cowling dec'd. and Benj. C. Eley & wife - being in excess in advancements, do not come into hotchpot).

1861
Octo: 12 Amo. of Estate on hand for distribution, as per Acct. (A.) and Land sales, acct. (B.) } $3102.83
" Advancement to Lemuel J. Cowling 125.00
Amt. for distribution $3227.83

(Jno. E. Cowling's Est. & B. C. Eley & wife are supposed to refuse to come into hotchpot).

Distributive share of Lemuel J. Cowling - Cash.		$950. 94 1/3
Advancement.		125.00
		$1075: 94 1/3
Distributive Share of Sarah L. P. Cowling Cash		1075. 94 1/3
Distributive Share of Mrs. Ann L. Cowling's Estate - Cash		1075: 94 1/3
	$3227.83	$3227. 83

(D.)

An Account of the value of the Estate of Mrs. Ann L. Cowling, decd. and the present distributive Share of each distributee.

1866
Octo: 12 By amo. due Estate from Lemuel Cowling's Estate, as pr acct (C.) $ $1075: 94⅓

" " To Estimated Expenses of administration - (Commns., Stamps &c.) $ 58. 80

" " " Balance due Estate for distribution $ 1017. 14⅓

$1075: 94⅓ $1075: 94⅓

1866
Octo: 12 $ By Balance due Estate to be distributed as follows: $1017. 14⅓

" " To Eugenia Eley & her husband B. C. Eley. 1/4 — $ $254. 28 7/12

" " " Lemuel Thomas Cowling 1/4 254. 28 7/12

" " " Sarah L. P. Cowling 1/4 254. 28 7/12

" " " John L. Cowling, infant, son of John E. Cowling decd, and heir at law of his grandmother Mrs. Ann L. Cowling decd. 1/4 254. 28 7/12

$1017. 14⅓ $1017. 14⅓

Commissioner's Office,
Suffolk, Va. Sept. 11th 1866

To the Hon. Richard H. Baker, Judge of the Circuit Court for Nansemond County:

Pursuant to a decree of the Circuit Court of Nansemond County, rendered on the 17th day of April 1866, in a suit in Chancery depending in the said Court between Lemuel Thomas Cowling, and L. L. P. Cowling, an infant &c. suing by the said Lemuel Thos Cowling, her brother and next friend, vs Benjamin C. Eley, administrator de bonis non with the will annexed of Lemuel Cowling dec'd., and the same Benj. C. Eley & Eugenia, his wife, and Susan A. Cowling, widow of John E. Cowling dec'd. and John L. Cowling, an infant: Your Commissioner to whom was referred for settlement, by said decree, the account of the transactions of the said Benj. C. Eley, administrator as aforesaid, and also an account of all advancements made to any of the children of Lemuel Cowling, dec'd, under his will, and the amounts that may be due to each out of the said decedent's Estate, reports to Court that on the 5th day of June, 1866, he issued notices against the several parties aforesaid, requiring them to attend the settlement of the said accounts before him, at his said Office, on the 11th day of July, 1866, which notices were returned to your Commissioner duly executed: That the parties aforesaid appeared before your Com-

missioner, either in person or by counsel in obedience to the said notices, and he thereupon began the statement of said accounts, which was continued from day to day until completed. He reports that he has examined the vouchers, stated and settled the foregoing account - marked (A). - of the said Benj. C. Eley's administration of the Estate of the said Samuel Cowling dec'd. up to the 12th day of October, 1844, and on that day finds a balance due said Estate in his hands of ($1034.33) One Thousand & thirty six dollars & thirty three cents - all principal.

That he reports - account marked (B.) - the value of advancements made under the will of Samuel Cowling dec'd, to the several legatees, and the distributive share of each, supposing that all the said legatees come into hotchpot.; that he ascertains the distributive share of each Legatee by this account to be ($1295.56 3/5) Twelve Hundred & ninety five dollars & fifty six & three-fifth cents.; But presuming that the parties in excep of their proportion of the Estate by reason of advancements heretofore made to them, would not be willing to come into hotchpot, your Commissioner has reported another distributive account upon that theory, in which the distributive share of each of the Legatees so coming into hotchpot owned be ($1075.94 1/3) One Thousand & seventy five dollars & ninety four & one third cents. - said account being marked (C.)

Your Commissioner reports Mrs. Ann L. Cowling, now

dead, as one of the Legatees and entitled to a distributive share of the Estate under Samuel Cowling's will. He has also deemed it pertinent and necessary to report a distributive account of the amount to which Mrs. Ann L. Cowling's Estate is entitled - marked (D.)

Owing to the burning of all the papers connected with this Estate, in the Clerk's office, in February last, your Commissioner has found it somewhat difficult to arrive at positive and satisfactory conclusions, in reference to the advancements - of what they consisted & their value - made to the several legatees under Samuel Cowling's will - one of the said Legatees having been killed, or died from wounds received, in battle, in 1864. From the best evidence, oral and documentary, attainable by your Commissioner, the different allegations of the Plaintiff's Bill are sustained, and the foregoing accounts are made in accordance therewith. At the request of the parties interested the completion of this accounts & report has been delayed until after a sale of the Real Estate mentioned in the bill could be made and an accurate distribution of the assets of the Estate made. Said sale was effected on the 10th inst, and this accounts & report are this day completed, and with the decree aforesaid and notices, with the evidence relating thereto are herewith returned.

Given under my hand, as Commissioner aforesaid the day & year first aforesaid.

W. L. Riddick
Com'r.

(over)

Lemuel Thos. Cowling &c.

vs. Ex Commr. Report

Benj. C. Eley, admr. d. b. n.
c. t. a. of Lemuel Cowling
dec'd & als.

Comr. Office
Suffolk, Va. Sept. 11/66
Completed & filed in my
office for exceptions.
W. L. Riddick
Comr

1866. Septr. 22nd. Filed
MK

Costs of Complt. Auth. Report.
Commissioner's fee $5.00 (Acts 5, Sec. 2. Feb. 5, 1866.)
Offr. Sam'l C. 1.00
" Sheriff. .50
$7.50