Sir,

As you did not take the trouble to furnish me with a rent [account] at Xmas[Christmas], I have followed the example of my lamented friend Mrs. Lister of making

out my own rent accounts, and hope [it] will not be too much trouble [I] write against each tenant's name the amount of rent paid [this] [day], and also of the arrears, which I am surprised to find amount to so great a sum, and which I should have claimed sooner, had I been aware of them, but I am sorry to say my health has not allowed of my undertaking [the] task of looking over the last three years' accounts, until within the last month - I do not see the occasion for any reduction of rent to any tenant, unless it be to Mr. George Harper which I will think about and consult Mr. Gray the executor of my friend Mrs. Lister - but there is an urgent call for the deduction of every expense, and I particularly request that you will not pay any bills for me, or on account of this Estate, without my having seen them, or make any payment whatever (except the half years' interest due to Mr. Wainhouse and the amount of the half year's agency due to yourself.

Be so good as remit Mrs. Lister's half year's rent this evening, or [tomorrow] by a bill payable at sight, including the water rent, which if not paid to day, you may advance out of my rents, and [say] with my compliments to Mrs. Lister, that I very much regret to find her rent

was not forwarded immediately at Xmas[Christmas], but I hope she will be so good as excuse the neglect at that time, on account of my indifferent state of health which us now improved -

I shall be obliged to you to remit tomorrow to Mr. Shepley Watson, in the absence of Mr. Gray jun[io]r, the sum of six hundred or seven hundred pounds (accordingly as may remain from the payments I have mentioned) out of which sum Mr. Watson has Mr. Gray's instructions for the payment of £460, and the rest is for other payments which may not be of immediate [importance], but will you be so good as say to Mr. Watson that [whilst] Mr. Gray is absent I shall be much obliged to him to avoid paying Mr. Harper the architect until I have seen his bill -

The balance of rents from the payments I have mentioned, I hope it will be convenient to [you], to let me have this evening, and at the [same] [time] all bills and papers relating to the affairs or property of my friend the late Mrs. Lister, including

the papers or deed of purchase of two cottages of the late William Green the papers or deed of purchase of cottages at Godley the lease of Lower Brea farm

the lease of Park farm, if [given] to you [by] David Booth with whom the late Mrs. Lister left it June [19], 1839.

the papers and acc[oun]ts relating to the law business with Nelson

the plan of the ground at Northgate as laid out for sale given to you by the late Mrs. Lister

the acc[oun]ts of the number of [square] y[ar]ds of ground at Northgate, sold for the Parsonage, to St. James' Ch[ur]ch

| I am Sir, | | |
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| &c. &c. &c. | A Walker. | |
| Ms. W | | 31.17.6 |
| Mrs. L. | | 39.10 |
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