

The late Frederick Philips of Philipsburgh in the Province of New York in America was one of those Loyalists whose Property in America was confiscated. He came to England & died before the claims of the American Loyalists were liquidated & having made no will, his eldest son Frederick Philips ~~received~~ received the whole money obtained by Government. Frederick Philips the son is lately dead & having made his will & appointed his Widow Elizabeth Philips his sole Exor; He has left a son & daughter both Infants & has made his son residuary Legatee of his real & personal Estate.

It does not appear he appointed his daughter as his Exor. & the money was paid to him as Exor.

Frederick Philips the son received about £40,000 from Government, £8000 of which he invested in the funds in the names of Trustees to pay the Int. unto his Mother & Brothers & Sisters & the greatest part of the remainder he invested in the purchase of an Estate in Warwickshire. It does not appear that any further Provision was made ^{by Fred. Philips the son} for the raising ^{at the time he died the} of the £8000, ^{of interest & principal} but the Mother had an annuity allowed her by Government as the widow of her Husband who held a Commission in the Army of American Loyalists.

In the year 1796 Mr. Fred. Philips the son was extremely ill & the friends of his family thought concerned as he had received the whole of the money allowed by Government he ought to make some certain Provision for his Mother his Brothers & Sisters - This he was very willing to do, and accordingly on the 31 Oct 1796 the following Arrangement was made & carried into Execution by proper ~~deeds~~ Instruments

He charged upon his Warwickshire Estate an annuity of £300 to his Mother for her life, and to a Brother whose Health was bad ^{as soon} £50 for his life

To his other Brothers & Sisters he gave Bonds for £3000 payable ^{upon their respective Deaths} with int. at £4000 ^{per Cent} upon their share

The Property Mr. Philips the son left behind him is

so limited, that after paying the different annuities to his
 money to his Mother Brothers & Sisters of £400 a year to his
 widow for her maintenance, the Surplus is not £100 to
 maintain & educate his children, one just entered into
 the Army & a girl about 10 years of age. The whole of
 the Income is

Expenses his Mother & Brothers & Sisters	934	
Stating his wifes maintenance of	400-	1334-
There only remains for his own children		46-

This is stated merely to show that it is absolutely necessary
 for the Maintenance & Education of the two children of Rev.
 Philips the Son, that nothing they are strictly entitled to
 should be relinquished.

At the time Mr. Philips the Father left America
 and Merchants & others are indebted to him in large
 Sums of Money due in Mortgage Bond Notes & otherwise.
 These debts have lately undergone investigation &
 the Commissioners appointed to ascertain the validity
 of Securities & the justice of Debt in America have
 lately declared that £6000 was due to Mr. Philips
 the Father when he left America & a Dividend of 20
 Percent has been lately paid to Mortimer Walton Esq.
 who was empowered by Mr. Philips the Mother, Rev. the
 Son, & all the Brothers & Sisters & their Attorneys to collect
 & receive all Debts due to Mrs. Rev. Philips (the Father) at
 the time of his decease or which had or should become due & since
 that period to his Representatives. The Money owed
 by Mr. Walton has been remitted & replaced & the policy
 is the decision proposed by Mr. Philips the Mother.

1808	Oct 2	to "Cash" shared by American Agent	60.0.0
		Do of Mr. Wadsworth	60.0.0
		English Agent	2.10-
		Postage	2.10-
		Mr. Philips the Mother one	359.3.4
		Third of Oct 22	
		7 children, married, one share for the husband	718.6.0
		Sum of the last two Child	1200 0.0

1800	Oct	By Cash recd from Cash	1200
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Draft.

600
For the opinion of
Mr. Alexander
2 Quas.

14 Nov. 1868. Made fair Copy T.H.

Am. Boston