Dr. William Jeffrey In account Current with Rob.t Roberts Cunningham from 1 Jany 1864 to 1 Jany 1865 Cr.

1864 January	1	To Balance on hand per account rendered to this date		$ 2617	02	1864 March	22	By Cash paid for purchase of $5000 United States 5/20 Coupon Bonds @ $109 7/8	$5493.75				
February	23	To Cash remitted by John Jeffrey, balance of sale of Covington Gas Stock in his hands		884	50			25 Shares New York Central Rail Road Stock at 139½	3487.50				
April	23	To Cash (in gold) Interest due 1 May next half year at 6 p/c per annum on U.S. 5/20 Bonds		165					8981.25				
	30	To Cash (in Currency) being ½ years Interest due 1 May on Toledo & Wabash R.R. 2d Mortgage Bonds $2000. @ 7 p/c	70.					Jas E Kings Sons Brokerage	9.38	8990	63		
		Deduct Government tax 3 p/c	2.10	67	90		31	By Cash paid for $2000. Toledo & Wabash 2d Mortgage Bonds at 96 p/c	$1920.				
May	5	To Cash in full of Robert Faulds Bond & Mortgage on lot in Canandaigua		521	94			By do $500. U.S. 5/20 Coupon Bond 110	550				
	14	To " " Lysander Farrars Bond & Mortgage Principal $300 Int. $21.98		321	98				2470.				
	28	To " remitted by John Jeffrey being investment by him for Jon in the "Des moines Gas Works" $5000. Can $300. Profit on selling out the same		5300		April	11	Jas E Kings Sons Brokerage	3.13	2473	13		
July	2	To Cash from Zimri Collins on years Interest to 5th on his Bond $300		21				By Cash paid Express charges on transportation of the above Securities from Messrs Kings of New York to us	Stamp	6	45		
	30	To do in full of Isaac M. Schermerhorns Bond Can Mortgage & Exd Discharge		135	24	"	23	By Cash remitted You by Bill of Exchange Brown Brothers & Co. NY on Brown Shipley & Co. £33.14.3d Costing for Gold		165			
August	20	To Cash 4 per Cent ½ yearly Dividend on 50 Shares NY Central Railroad Stock		200		July	11	By Cash paid for $2700. U.S. 5/20 Coupon Bond at 104	$2808.				
Sept.r	17	To " (in gold) half years Interest due 1 Nov. next on $8200 U.S. 5/20 Coupon Bonds bearing 6 p/c per annum (11 Coupons)		246				Add paid brokerage in New York for same	6.25	2814	75		
Oct.r	17	To Cash from Miles Beebe on his Bond & Mortgage Int. to 2 Oct. Prin: $357.26		420			14	By Cash paid for 25 Shares NY Central Rail road Stock 135 $3375. Commission Stamps &c (14 July wrote Cunningham with Statement of July purchases)	1.35	3382	35		
Nov	1	To " ½ years Interest to date on Toledo & Walash 2d Mortgage Bonds $70.											
		Deduct Government tax 5 p/c	3.50	66	50	August	18	By Cash paid, expence of Notarial Copy of power of Attorney Robert Cunningham to Wm Jeffrey to enable Latter to draw Dividend on NY Central RR Stock (to file in New York) & Stamp		3	30		
	15	To Cash from Wm Jeffrey 1 years Interest on his Note to You Guardian to Elizabeth J Cunningham $700		14		Sept.r	17	By Cash remitted You per (First) Bill of Exchange Richard Irvin & Co. NY on Samuel Irvin & Co Glasgow payable in London £50.13.4 Sterling being at 109¼ in gold		246			
				$ 18.944	08	Nov	13	By Cash invested on Bond & Mortgage John Baily on Lands in Almond, Allegany Co. State of NY. Balance principal $700. Interest on do. from 13 July to date 4 months	16.33	716	33		
						1865 Jany	1	By Balance to Credit of new account		18 797	74	146	34
												$ 18.944	08

1865 Jany 14 Sent Copy to R.C. as I had made no charge for services for 1864. Requested him to name a moderate Compensation for me to charge hereafter if Investments remain as they are – there would be little trouble or responsibility –