

interest of Paul Belcher, who was allotted a one-third portion in the audit. Your Respondent further calls on the Petitioners to account for the interest of Glenn S. Sewell, awarded a portion of the proceeds in the said audit. In view of these discrepancies, your Respondent calls on the Petitioners for full proof of the relationship between the Petitioners and George W. Stewart, deceased.

SEVENTH: Your Respondent denies that at the institution of these proceedings to foreclose the right of redemption, an inspection of the records of the Orphans' Court of Frederick County would have disclosed the heirs of George W. Stewart. Your Respondent asserts that the said heirs of George W. Stewart, deceased, had constructive notice from the tax sale advertisement and the order of publication filed in this cause passed by the Clerk on June 10, 1948 and filed herein, and the certificate of publication to the order of publication filed herein on September 27, 1948. Your Respondent says that the said order of publication was sufficient notice to the said George W. Stewart, deceased, the person who last appears on the Collector's Tax Roll as the owner of the said land, and to all his heirs, including the Petitioners herein and any other heirs known or unknown. And your Respondent further says that the proceedings had in this cause heretofore were sufficient to foreclose the equity of redemption of the said George W. Stewart and his heirs in the property sold at the tax sale as aforesaid.

EIGHTH: Answering the Eighth Paragraph of said Petition, your Respondent says that in accordance with the tax statutes of Maryland, there is filed herein the certificate of Edward D. Storm, Esq., a member of the Bar of your Honorable Court, in which he made affidavit that he had searched the records in both the Clerk's Office and the Register of Wills Office for information as to the heirs at law of George W. Stewart, and failed to find them.

NINTH: Answering the Ninth Paragraph of the said Petition, your Respondent denies that the failure to serve the alleged heirs with notice of these proceedings rendered the decree of foreclosure, which was passed by this Court on September 28, 1948, null and void. And your Respondent says that all the parties petitioner herein are included in the order of publication issued herein, and that all your Petitioners were properly summoned in this proceeding.

TENTH: Answering the Tenth, Eleventh and Twelfth Paragraphs of the said Petition, your Respondent admits the facts therein set out and claims title