

File No. 12425 Continued.

It would appear from the accompanying letter of the president of the Appeal Tax Court and from the information therein set forth that the stock of the Rice & Hutchins Co. consists of one hundred shares, all owned by residents of Boston, Massachusetts.

One of such non-resident shareholders is stated to be Rice & Hutchins, Inc. It may be that Mr. Lamotte is interested in Rice & Hutchins Inc. but certainly the position which he takes in his letter of February 9th, 1911, namely: that he is a stockholder of a one-fourth interest in the Rice & Hutchins Baltimore Company would seem to be plainly disapproved by the facts contained in Judge Leser's letter. If, as therein stated, Mr. Lamotte is interested in Rice & Hutchins, Inc., such interest would not be within the meaning of Art. 32, Sec. 34 of the Baltimore City Code, in relation to payment of tuition fees by non-resident parents or guardians.

I therefore beg to advise you that in my opinion, so far as the facts have been presented by the accompanying correspondence, Mr. Lamotte is not entitled to the credit which he claims.

Yours truly,
(Signed) W. H. DeC. Wright.
Assistant City Solicitor

File No. 12432

Baltimore, February 17, 1911.

Edgar Allan Poe, Esq.
City Solicitor.

Dear Sir:

I beg to reply to your communication of the 15th inst., referring to me the letter of the City Register, dated February 14, 1911.

The question there presented is whether certain City Stock, which is registered in the name of "Isabel T. Townsend, life-tenant, with the power of sale, subject to the further order of the Orphans' Court of Baltimore City", can be transferred without an order of the

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