exact amount and I may be too high in placing it at $600 or $700. The repairs were not uniform some years amounting to more than others, but the taxes were uniform, except as they increased in amount. I have read the contract of sale of this property to Mr. Charles McC. Mathias for $31,000.00 for the farm and wool lot, and I think it is an excellent price and as much as could be obtained under the circumstances, and I would think the net proceeds from that sale, after paying the real estate agent's commissions for making the sale, the expenses and fees, etc., would net approximately $30,000.00 and which if safely and judiciously invested under the direction of this Court, would yield, at 4%, $1200.00 which would be about twice as much as Mrs. Humphrey could obtain by renting the farm, or if she would cultivate it herself.

(The original contract of sale is now filed with the Examiner marked Exhibit C. M. M.)

In my opinion it woukd be to the interest and advantage of all parties concerned, interested in this estate at present and in the future, for the sale reported in this case to be ratified and the proceeds safely and securely invested under the orderof this Court for the benefit of Mrs. Humphrey during her lifetime and after her death for such parties as may be entitled under the provisions of Mrs. Hedges' will. I believe the renting of that farm, with its mansion house in the condition it now is, would cause a depreciation as the extra expense mrs, Humphrey put upon the remodeling and renovating of the house, while making it desirable for a home for a person of large means who wanted a home of that character, does not add materially to the value of the house as a home for a practical farmer who would occupy that house in case the farm was rented, and that the house would in my judgment deteriorate in value by its use as rented property.

To the General interrogatory propounded by the Examiner.

I do not think of anything further that I consider Material.

Milton G. Urner.

Mr. Harvey R. Lease, a witness of lawful age, produced on the part of the Plaintiff, being first duly sworn, deposes and says--

1Q. State your name, age, residence and occupation.

A. Harvey R. Lease, 47 years old, Frederick City, auctioneer.

2Q. Do you know mrs. Lillian R. Talbott Humphrey?

A. yes sir.

3Q. Do you know the farm and wood lot?

A. yes, sir, I know the farm, but I do not Know the wood lot.

4Q. Look at the paper now shown you, Exhibit C. M. M. filed with the Examiner, being a contract between Mrs. Lillian R. Humphrey and Mr. Charles McC. Mathias for the sale of the farm described in these proceedings and the wood lot af about 40 acres for the sum of $31,000.00 and state whether or not in your opinion it would or would not be to the interest and advantage of Mrs. Humphrey and all other persons who may be interested in that farm and wood lot, for the same to ve sold according to the provisions of that contract, and that sale be ratified by the Circuit Court for Frederick County, sitting as a Court of Equity.

A. In my judgment I think this is a very good price for the farm and it would be to her interest and to the interest of the other parties interested for this farm to be sold at this price.

5Q. Now state fully your reasons for your opinion.

A. I think that is a very good price for it. It couldn't be rented and the rental of the farm bring as much as the money would bring after deducting the keep of the farm and the expenses and taxes from the amount of rent the farm would bring; that is the interest on the money properly invested would amount to more than the farm could be rented for, deducting the taxes and the keep of the farm, keeping it in repair, insurance, &c.

6Q. You understand, do you, that by the terms of mrs. Hedges' will this farm and wood lot were devised to Mrs. Lillian R. Humphrey for life and after her death to her children, and in case she shoukd die without leaving any children then to be sold and the proceeds distributed according to the terms of the will?

A. Yes, sir.