possible and pay the debts in due course, with a view of having something over for the widow, and that he is advised and believes that this can be done without the intervention of a Court of Equity, and that such settlement would be to the interest and advantage of all the parties concerned, the Plaintiiff as well as other creditors, by avoiding Court Costs, attorney's fees and commissions.

FOURTH; This Respondent admits the seventh eighth and ninth paragraphs of said Bill.

FIFTH; Answering the tenth paragraph of said Bill, this Respondent admits the judgment as therein alleged, being No.244 Trials, May Term, 1925, and recorded in Transcript Docket No.20, folio 373, in the office of the Clerk of the Court for said Frederick County, but denies that said Judgment is null and void, and demurs to the allegations in said paragraph attaching the validity of said judgment collaterally, and that the matter of the validity vel non of the said judgment is a matter of law that should be, and undoudtedly will be, passed upon by the Court in the case in which said judgment was rendered.

SIXTH; And further answering, this Respondent admits the allegations contained in the eleventh and twelfth paragraphs of said Bill.

And further answering the twelfth paragraph of said Bill, this Respondent alleges and charges that he is informed that on the first day of February, 1926, the date of settlement for said property was extended, by agreement of the parties to said original agreement, to some day on or before the first day of May, 1926.

SEVENTH; This Respondent admits the allegation that the said sales as made by the Executrix under the contract "Exhibit E and D" filed in this cause, are advantageous sales, and that it would be to the interest and benefit of all the creditors and of the estate of the said Charles A. Collins to have said sales consummated; but this Respondent denies that the method pursued by the Plaintiff in this case is the only way that it can be legally done.

And further answering said paragraph, this Respondent admits that the said Frances M. Collins Executrix, has given notice to creditors, in accordance with the Code, Article 93, Section 113, and that the same expires in and about April 18, 1926.

EIGHTH; This Respondent denies the matters and things alleged in the fourteenth and fifteenth paragraphs of said Bill.

And further answering said Bill of Complaint, this Respondent is advised and charges that your Honorable Court is without jurisdiction in the premises to entertain said Bill of Complaint, and that he is advised and believes that the Executrix will be able to consummate said sales, and there will be sufficient funds accumulated and collected by her, with in the time she is allowed by lae to settle the estate, to pay all the debts of the said Charles A. Collins in full, and that she will be able to consummate said sale of the real estate and to give a good and sufficient deed for said property, on or before the first day of May, 1926, without the intervention of the Court of Equity. And this Respondent is further advised that an effort has been made by the Executrix, the preferred creditors and other creditors of the said Charles A. Collins, to settle the estate without incurring the extradordinary expenses, fees and commissions necessary to conduct the case in a Court of Equity, in order that there might be something left in the estate for the widow; and this Respondent desires to do all in his power to prevent any unessary or extra expenses being incurred in the settlement of said estate.

WHEREFORE this Respondent having fully answered prays to be hence dismissed with his reasonable costs.

And as in duty bound, etc.

Arthur D. Willard.
Attorney for Grayson H. Ramsburg,
Administrator of Lewis S. Ramsburg,
deceased.

(Filed February 13, 1926)

ANSWER OF CITIZENS NATIONAL BANK.

~~The International Harvester~~