

Q. Mr. Cramer, these values placed by you are, in your judgment, the fair market values?

A. The fair market values.

Q. How do you think these values placed by you would compare, from your experience, with values to be received at public sale?

A. The value that I placed on these farms is a fair market value between a willing buyer and a willing seller. The question is if at public sale you would have that condition to exist.

Q. Do you know, from your information, whether or not there have been many sales of real estate in this vicinity?

A. There have been some.

Q. Is it not a fact that this neighborhood is very stable, that land holdings have been held in the same families for a long period of time, so there haven't been a fair test sales made?

A. Yes, that is true.

Q. What can you say as to whether or not these farms can be divided without loss or injury to the parties interested, being the children and descendants of James Henry Culler?

A. I don't think it could be done advantageously.

(Questions by Mr. Bowers)

Q. Mr. Cramer, in arriving at the respective figures given by you, have you had regard to the sale price of any farms in that community, or is it from the present sale price of farms generally over Frederick County?

A. I used the present selling price of farms generally in Frederick County. I brought out in my testimony that there haven't been so many farms sold in this immediate community.

Q. Have you observed the assessment of these farms from the tax office?

A. I have.

Q. Do you know how much they are assessed for respectively?

A. Yes, I have that. The Philip Culler farm is assessed at \$5,825.00; the Hester Culler farm at \$7,725.00; the Kurtz Culler farm at \$7,365.00; and the Culler home farm at \$9,400.00; total \$30,365.00.

To the General Interrogatory.

A. Nothing further.

James H. Cramer

(Exhibit "Plat", made by the witness, James H. Cramer, is filed as evidence and so marked by the Examiner).

PHILIP L. CULLER, recalled to the witness stand, deposes as says as follows:

(Questions by Mr. Rosenstock)

Q. Did your father leave a will?

A. No, sir.

Q. Has there ever been any administration on your father's estate?

A. No, sir.

Q. Your mother didn't leave a will either?

A. No, sir.

Q. Did either your father or mother leave any personal property?

A. Not that I know of.

Q. What had become of the farming implements your father possessed in his lifetime?

A. On the home farm Claude did the farming several years before he died. I suppose Claude took it over so far as I know.