

24, 1922, and recorded in Liber No. 340, folio 189, one of the Land Records for Frederick County; that by deed dated July 27, 1938, and recorded in Liber No. 414, folio 511, one of the Land Records for Frederick County (which deed recites that the said Henry N. Waters died intestate on December 1, 1932), Minnie J. Waters, widow, and Charles Waters and Isabella Waters, his wife, purporting to be the heirs at law of the said Henry N. Waters, conveyed the aforesaid property to Leona G. Mercer, also a predecessor in title of the Complainants, and that by other mesne conveyances not here relevant, title and ownership of such premises are now in the Complainants; that a question has been raised as to whether the Complainants have a good and marketable title to said premises by reason of the fact that there was no administration had upon the estate of the said Henry N. Waters, and thus, there has been no collateral inheritance tax paid to the State of Maryland upon the undivided one-half interest in said property of which the said Henry N. Waters died seized and possessed; that further question has been raised as to the good and marketable title of the Complainants by reason of the fact that there is nothing of record to show that the said Minnie J. Waters and Charles Waters were the only heirs at law of the said Henry N. Waters; that the Complainants are now in the possession of the premises openly, notoriously, adversely, with color of title and under claim of right, and the predecessors in title of the Complainants, since the date of the death of the said Henry N. Waters, have also been in such continuous, adverse possession under color of title and claim of right; that the Complainants have made diligent effort to ascertain the whereabouts of the said Minnie J. Waters, and Charles Waters and Isabella Waters, his wife, and have also made diligent effort to determine whether the said Henry N. Waters left other heirs at law at the time of his death, but have been unable to ascertain any such information nor whether such persons are living or dead; that the non-payment of the said collateral inheritance tax and the possibility of other heirs of Henry N. Waters constitute a cloud upon the title of the Complain-