

were worth 4 cents.

Judge Thacher testified as follows

Mr Cummings had been trying to buy the cattle. I said I wanted to sell before the 1st of March to avoid the taxes. Mr Cummings understood that. I sold the cattle to Mr. Cummings and he was to take by perhaps the 7th day of March.

Mr Cummings and Mr. Clark took the cattle away. I sent one man to help take them to be weighed. I said to Cummings I want to sell the cattle before the levying time. Cummings knew I was selling the cattle before the first day of March. don't remember the exact language of the contract.

Mr Shepherd testified as follows

About the last week of February I think he ~~he~~ was at my house. Mr Cummings said Judge Thacher wanted to sell his cattle before tax paying time and enquired the way to Judge's place. I afterward asked him if he had bought Judge's cattle. he said he had.

Mr. Cummings testified as follows

I tried the first of February to buy Mr. Shepherd's cattle. tried to buy them but couldn't do it. I then bought the entire lot, one load to be taken in March or April the rest to be taken in April, to be paid for when delivered at Belvoir. I paid him along at times. the question of taxes was not discussed at the time I live in Lawrence. I bought one car load to be taken before the first of March.

Mr Shepherd testified as follows.

Mr Cummings came to my place about the 1st of February and tried to buy a car load of cattle and I refused to sell one car load and offered to sell the whole lot at 4 cents and would keep them until April 1st. If not taken by the first of April he was to pay 5 cent more. Mr Cummings will recollect I told him the Commissioners would levy a large tax and I wanted to sell before 1st of March. Mr Cummings said the cattle would not be taxed, as they would be considered in transit. Mr. Cummings told his Brother to be sure to have the cattle in Kanabka before the Assessor came round as the taxes were less in Kanabka.

Adjourned until 2 O'clock P. M.

Board Convened pursuant to adjournment.

Board took into consideration the matter of taxes