

just been asked about?

A I do.

Q You have been asked about their reputation, and about their habits,-- do you know that they were in the habit of getting drunk, both of them?

A Yes, sir.

Q Was that frequently or seldom?

A I did not see them drinking frequently, but I have seen them both drunk.

Q Do you know their reputations for truthfulness and veracity?

A It is good. I know it is good, and I never head them accused of not being at that time.


Q Back in 1906?

A Yes.

J. P. Crosby

MR. J. D. BEROUJON, on being first duly sworn,
testified on behalf of the Complainant as follows:

DIRECT EXAMINATION
By Mr. Rickarby.

- Q Mr. Beroujon, what is your present position?
- A Paying Teller of the First National Bank of Mobile.
- Q How long have you been working in a Bank?
- A Thirty-one years, yesterday.
- Q How much of that time with the First National Bank?
- A The whole time with this Bank.
- Q How long have you been Paying Teller?
- A Well, I have been paying teller about eighteen months, but often and on at various periods before that I acted as Paying Teller. I had been Receiving Teller before that.
- Q How long have you been Paying and Receiving Teller both?
- A About twenty years, and then before that I had acted as Paying Teller at various times.
- Q Does your position require you to make careful note of signatures?
- A It does.
- Q Have you given the question of handwritings any study in the course of your business career?
- A I have, naturally, given a degree of study to handwritings in my business. It is a part of my business as Paying Teller to examine all signatures carefully, and often have to examine signatures almost letter for letter and familiarize myself with them.
- 

Q I have here a book marked, "Tax Receipts for 1908 of Baldwin County", bearing on the cover the filing mark of James A. Crane, Register, and contains carbons of receipts issued from the Baldwin Tax office; I have also a tax bill from the Tax Collector's books of Baldwin County, with printed on it the words "Taxes for 1906", and purporting to be a tax bill of Mrs. Mary James, - will you please note the latter and state whether, or not, the signature at the bottom of the tax bill was made by one of the two men whose names are signed to tax receipts in the book?

BY MR. COBBS:

Defendant objects to the question upon the grounds; first, that proper predicate has not been laid for this testimony by the establishment of the book in question; second, because a proper predicate has not been paid by the establishment of any signatures upon the book; and third, because proper predicate has not been laid by the witness in establishing his competency to express an opinion by comparison of the two signatures; and, fourth, because the question calls for the opinion of the witness, without proper predicate being laid.

A If this came in signed like that, to a check, you understand, and I was going to compare the signatures, I would say this signature looks close enough to pay it; in other words, I would believe that that was this signature (indicating tax receipt book). This is written with a pen, (indicating) and this is a pencil (indicating), and often there is a lot of difference between pencil and pen. Sometimes people tell us they cannot write with a pen at all, but have to use a pencil. A pencil

has a tendency to write smoother. Now, take these signatures, - this Cooper here (indicating) looks pretty much like this, except the "Hs" where they are joined looks a little bit different, -- this one though, - let see one of the same signatures here (indicating). You see the Hs are not joined here (indicating) and the "Hs" here are not joined, and the "C" here (indicating) is more pointed, which is natural where a man is signing another man's signature or name and is not familiar with his signature.

Q The signatures in the book to which you refer there appears where?

A No. 4977 and 4979. Here are the two I am looking at; in other words, if I was going to sign your name, and was not familiar with it, and you joined your signature, I would not join it together. In my opinion, this signature compares favorably enough to pay it in the bank. I am referring to receipt 4977.

BY MR. COBBS:

The Defendant objects to the witness' answer, separately and severally, upon the same grounds as were assigned to objections to the question.

Q Is it then your opinion that those two signatures are written by the same man, to the best of your opinion?

BY MR. COBBS:

Defendant objects to the question upon the ground that proper predicate has not been paid as yet for the expression of an opinion under this statute relating to comparison of handwritings.

A In my opinion, I would say that the signatures were the same.

BY MR. COBBS:

The Defendant objects to the answer upon the same grounds of objection as assigned to the question.

CROSS EXAMINATION
By Mr. Cobbs.

- Q Mr. Beroujon, can you state what are the rules laid down in the text books upon handwritings recognized amongst experts on handwritings?
- A No, I am not familiar with them.
- Q You claim to be a handwriting expert?
- A No, no, I do not claim to be an expert.
- Q Do you know whose signature, or whose handwriting the signature "H. H. Cooper" is made upon the duplicate receipt in the Book No. 4977,-- do you know who wrote that?
- A From what I understand, two--
- Q No, no, I am asking about your knowledge?
- A I only know it states plain "H. H. Cooper".
- Q But you do not know who wrote that signature, do you?
- A No.
- Q I will ask you this question, if you cannot answer that one,-- do you know the signature of the two sons of Mr. H. H. Cooper who were his clerks in the tax collector's office in Baldwin County?
- A No, sir.
- Q Do you know the signature of Mr. H. H. Cooper himself?
- A I used to know it, but I have not seen it in a long time. He wrote a very poor hand, and I do not know whether if I saw it I would recognize it, or not,- I may if I saw it, for it was such a poor hand to read I recollect it.
- Q When was the last time, if you remember, that you saw the signature of H. H. Cooper, former Tax Collector?

- A I guess it has been thirteen or fourteen years,- somewhere along there,-- to the best of my knowledge, it has been thirteen or fourteen years ago.
- Q Did you ever see him sign his signature to any paper?
- A I could not say,- I may and I may not. I used to take deposits from him in the bank, but it has been so long I could not say whether I saw him sign any paper of any kind, or not.
- Q Well, then, you cannot say that either one of those signatures in the book that you have been speaking about is the signature of Mr. H. H. Cooper himself?
- A No, I would say those were not H. H. Cooper's personal signature, signed by himself. I know old man Cooper did not write a good a hand as that. He wrote a very poor hand. From my recollection of his signature, I would say those were not his signature at all.
- Q Do you know personally his two boys who were his clerks in the tax collector's office in Baldwin County?
- A No, sir.
- Q And you do not know the signature of either one of them?
- A No, sir.
- Q You cannot say then that the signature that you have been speaking about in the book, or duplicate receipt No. 4979, and duplicate receipt No. 4977, you cannot say that those signatures upon those two duplicate receipts were written by either one of those boys, can you?
- A No, sir, I could not say who they were written by.
- Q You are not familiar with their signatures?

A No, sir, I am not familiar with their signatures.

Q Those papers purporting to be receipts in the book are marked duplicates, aren't they?

A Yes, sir, both marked duplicate.

Q Have you looked through the book to see any other signatures there?

A I have looked at two or three pages, and I see this signature is different from this, you see, (indicating) I see two signatures.

Q Take the signature, for instance, on duplicate receipt in that book No. 4978, and take the duplicate receipt No. 4975, and the duplicate receipt No. 4976, do you see any difference between the signatures of the name "H. H. Cooper" on those three duplicate receipts?

A I would take those to be the same signatures, - the only difference I see is that the "C" has a little longer curl to the tail.

Q In other words, you would take the signature of the name "H. H. Cooper" on the receipts 4975, 4976 and 4978 to be made by the same man or in the same handwriting?

A Yes, sir, I would take those to be the same handwriting.

Q Do you see any difference between those signatures and the signature, for instance on 4977 and 4979?

A Yes, he makes the "C" different and makes the "P" different, and he makes his "H" a little different, and there is another difference in the "H", you see this is just straight, and that has a loop in the "H". This is a different "C" and a different "P".

- Q Would you say that the signature on 4977 and 4979 were made by the same man?
- A Yes, sir, I would take that to be the same.
- Q Well, would you take those two, No. 4977 and 4979 to be made by someone different from the signature on 4775, 4776 and 4778?
- A I would,- I would take it to be a different signature.
- Q Your experience as a Paying Teller has been through different periods, I believe you said, in the Bank?
- A No, this last period has been steady since the first of October, 1919 up to the present time,- permanent.
- Q And I believe you said you acted as Paying Teller at various frequent periods before that?
- A Before that I was not a Teller at all ^{but} I would fill in the position of Teller, and did so at various times until I was made permanent Teller.
- Q Well, until you became a permanent Teller, had you been sort of a general utility man?
- A No, sir.
- Q You filled in as an assistant teller at various times until you were made a permanent teller?
- A I have frequently acted as Teller during the last twenty years, and before that time, during vacation time or sickness I had filled in the job of paying teller on several occasions.
- Q Well, in the last twenty years.
- Q Well, in the last twenty years, since you were first made a permanent teller, have you had other duties to perform?
- A I have been a permanent teller for twenty years.
- Q And had nothing else but that to do?

A No, sir, for at least twenty years or longer nothing but teller's work, and have been doing nothing else.

Q And it requires you to be very careful in regard to signatures to checks?

A Yes, sir, I have to exercise a good deal of discretion on them.

Q Did you ever see Mr. H. H. Cooper, the Tax Collector himself, make any deposits in the bank?

A To the best of my recollection, I have, and have waited on him. I am sure, to the best of my recollection, that I have waited on the old gentleman.

Q Do you know whether, or not, of your own knowledge, he made out the deposit tickets?

A I could not say. I think, to the best of my recollection, his sons used to make his tickets out for him as a general rule. He wrote a very poor hand, and it just looked like a spider had worked a web around it. To the best of my recollection, his sons, one of the other of them, used to make the ticket for him, and I noticed that one of his sons used to endorse the checks for him for deposit, - not to cash, but to deposit, and he wrote a good hand, which looks like this (indicating) to the best of my recollection of it.

Q Which one, - what receipt?

A This one is 4977. Now, I could not say this positively, -- that is only a faint idea I have of it. I used to wait on him in the bank when I was Receiving Teller years ago, and I think his son used to make out his deposit slips and endorse his checks only for deposit.

Q You do not know which son that was?

A No, sir, I did not know how many sons he had at the time, and, in fact, I do not know now how many he had.

Q Have you a personal recollection of the appearance of the Tax Collector?

A Well, I have an idea what he looked like.

Q At the time you saw him last did he appear to be a sick man or was he a healthy man?

A The last time I saw him, to my knowledge, he did not appear to be sick,-- he was pretty healthy looking. From my knowledge of him he looked like one of those old pine knots,-- country fellows. I think he had, to my knowledge, a lot of whiskers.

RE DIRECT EXAMINATION
By Mr. Rickarby.

Q There is a general family resemblance between those two sets of signatures,--is there, or not, a general family resemblance between those two sets of signatures in the receipt book?

BY MR. COBBS:

Defendant objects to the question; first, it is not competent; second, it is not material; third, it is not rellevant; the opinion of the witness on that point is incompetent.

A It looks like they are kin all right,-- they look like kinsmen.

J. D. Berouym

CERTIFICATE

I, C. A. Strain, a Notary Public for Mobile County, Alabama, and the Commissioner named in the attached Commission, do hereby certify that in a certain cause pending in said Court, wherein Maggie Roberts is the Complainant, and Buchmann Abstract & Investment Company, a Corporation, is the Respondent, under and by virtue of the power conferred upon me by said Commission, I caused the said J. R. Crosby and Joseph D. Beroujon, two of the witnesses named in the said Commission, who are known to me and who are known to me to be the identical witnesses named in the attached Commission, to come before me at the times and places hereinafter named; that is to say, I caused the said J. R. Crosby to come before me in my office at 311 Masonic Temple, Mobile, Alabama, on the 20th day of May, 1920, at 4:30 P. M. o'clock; and the said Joseph D. Beroujon to come before me at the office of D. B. Cobbs, located on the second floor of the City Bank Building, Mobile, Alabama, at 2:00 o'clock P. M., May 21, 1921; that the said witnesses were first duly sworn by me, as stated; that they were then examined by E. G. Rickarby, Esq., Counsel for the Complainant, and cross-examined by D. B. Cobbs, Esq., Counsel for the Respondent, and testified in response thereto as it is hereinabove written; that their testimony was by me reduced to writing as given by them and as near as might be in the identical language of the said witnesses.

I further certify that I am not of Counsel or of kin to any of the parties to the cause and am not in anywise interested in the result thereof.

Witness my hand this the 24th day of May, A. D. 1921.


C. A. Strain,
Notary Public and Commissioner.

Maggie Roberts
Complainant

In the Circuit Court of Mobile
Mobile County Alabama

VS
Buchman Abstract &
Investment Co
Respondent

In EQUITY

Deposition of ~~Eligxxxx~~ Elijah Ard witness for Respondent in
the above styled cause .

The said witness having been by me first duly sworn upon
examination by Hon.S.C.Jenkins for Respondent. the Hon W.C.Beebe
Attorney for Complainant having waived notice of the time and place
of the examination of the said witness and the right to cross the
same, testified as follows,

My name is Elijah Ard. I live near Summerdale Alabama I have
lived there twenty one years. I know the land described as the $\frac{1}{2}$ of
the NE $\frac{1}{2}$ and the E $\frac{1}{2}$ of the NW $\frac{1}{2}$ of Section 21 Township six South Range
four East I live within about three and a half miles from this land
and have passed by this land quite often. before April 1916 Mr Rodgers
lived adjoining this land on the west side of it who claims to be Agent
of the Buchman Abstract and investment Co who claim to owning it. [the
only improvements that I have noticed on the land is one wire strung ~~an~~
around five or six acres of it at a place where a house used to stand
this wire had been put up quite a while exactley when it was put up I
do not know I passed there a number of times it was there in April 1916
and prior to that for a number of years. the land was suitable for ~~pasture~~
pasture there was some pine outside the wire and some cypres on the
north end of the land in a pond. [I knew of Mr Charles Malone getting
some Cypress ~~these~~] and learned afterwards that he got it from Mr W.F
Rodgers.] I know of no one having been in possession as Agents or other
wise other than Mr Rodgers whose land adjoins it. I know when Simeon
Brewton Homesteaded and have been to his house many times. I have never
seen Mr P.J.Cooner or Maggie Roberts there and the land has been vacant
since 1910 and in about the condition is is in now Except that the house
blew down in July Storm 1916

Signed

Elijah Ard
his

Subscribed and sworn to before me this first day of october 1917

P. S. [Signature]
Commissioner

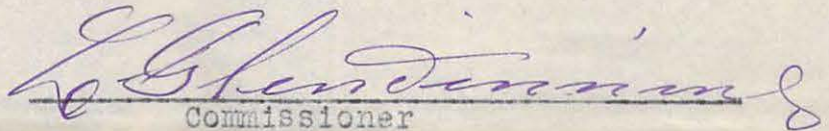
*Witness
S.C. Jenkins
W. C. Beebe*

C E R T I F I C A T E

I. L Glendinning , Commissioner named in the cause of Maggie Roberts Complainant. Vs the Buchman Abstract and investment Co. Respondent. to take the testimony of Elijah Ard . as witness for respondent . do hereby certify that I caused the witness Elijah Ard to come before me on the first day of october 1917. at My office in Robertsdale Baldwin County Alabama. and that the said witness was duly sworn by me and testified as set down in the foregoing depositions that the testimony was reduced to writing by me . that it was subscribed to by Elijah Ard in my presence after being read over to him . and that he is personally known to me

I further certify that I am neither kin or of Council to any of the parties to this suit . and that I am not interested in any way in the results or outcome of said suit.

WITNESS my hand this first day of october 1917.


Commissioner

The State of Alabama, Mobile County

Circuit Court IN EQUITY AT MOBILE, ALA.

Maggie Roberts

vs.

Ruschman Abstract & Inv. Co.

To J. Glendining

Esq., Greeting:

KNOW YE, That we in confidence of your prudence and fidelity, have appointed you, and by these presents do give you ~~or either of you~~, full power and authority to take, upon oral examination, the deposition of

Elijah A. Ard

as witness on part of Respondent

in the above entitled cause, and therefore we command you ~~or either of you~~, that at such time and place, or times and places, as you may appoint, of which you will give 3 days' notice to all the

parties, or their solicitors of record in said cause, viz: to Rickarby, Austill & Bebee, Sol'rs for Complainant and S. C. Jenkins or D. B. Cobbs Sol'rs for Respondents

you do cause the said witness to come before you, ~~or either of you~~, and then and there examine him on oath, on the interrogatories and cross-interrogatories, which may be then and there propounded to them by the said parties. And that you ~~or either of you~~, do take such examination, and reduce the same into writing and and return the same annexed to this Writ, closed up under your seal, ~~or the seal of either of you~~, into our said Circuit Court, with all convenient speed, that the same may be read in evidence on the trial of the cause aforesaid.

WITNESS: JAMES A. CRANE, Register of our said Court, at office

this 28th day of September 1917

ATTEST:

James Crane

Register

TO THE COMMISSIONER :

In executing the within commission, you will please be particular in observing the following rules; Your certificate must show that you caused the witnesses to come before you at some specified time and place, or times and places; that said witnesses are known or have been made known to you, and that they were duly sworn by you; that they testified as it is set down; that the testimony was by you reduced to writing, and that it was subscribed by the witnesses in your presence after having been first read over to them. And further, that you are not of kin nor of council to either party to the suit and that you are not in any manner interested in the result thereof. All the papers returned by you should be attached together, all enclosed in an envelope; this envelope should be sealed up by you, and across the seals of the same you should write your name or names. The title of the case must be endorsed on the outside of the envelope; also the names of the witnesses examined, and whether for the complainant or defendant. On the commission itself must be marked the amount of your fees, and if paid, by whom. The package should then be directed to the Register, Circuit Court Mobile County, Mobile, Ala.

Ard's deposition - 17

No. 326 (17)

**Circuit Court Mobile County
IN EQUITY
AT MOBILE, ALA.**

Maggie Roberts

vs. } Commission to take Testimony
on Oral Examination

Buschman Abstract & Inv. Co.

Witness for Respondent

Elijah A. Ard

Commissioner's Fees 2-50

Paid by

MAGGIE ROBERTS,
Complainant

Vs

BUCHMANN ABSTRACT &
INVESTMENT COMPANY
Respondent.

No. 251
IN EQUITY IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA.

Interrogatories propounded to JOHN PURIFOY, a witness for Complainant, residing in the City of Montgomery, Alabama.

INTERROGATORY 1: State what position you held during the years 1906-7-8. Also, how long you have been an examiner of public accounts.

INTY. 2: Did you, or not, as such examiner and in your official capacity, make an examination of the books of one H. H. COOPER as Tax Collector of Baldwin County, Alabama? If so, when was this examination made and what period did it cover?

INTY. 3: If you say you made this examination, state the circumstances under which this was made and at whose instance.

INTY. 4: As a result of such examination, did you find whether or not Mr. Cooper had accounted to the State for all monies received by him as Tax Collector?

INTY. 5: If you state that Mr. Cooper's accounts did not balance, please state, to the best of your recollection, in what amount it was short. Did his books show that collections made in his office had been properly credited? Were his monthly settlements with the State Auditor made on the basis of actual collections or only those that he had entered on his cash book?

INTY. 6: Did you find any instances where payment of taxes was made and not credited? Name any instances that you can remember in the tax years that you examined. Was the payment of the Southern States Land & Timber Company for ei-

ther the tax year of 1906 or 1907 credited on the cash books at the time it was paid? State what you found out about the taxes paid by this Company.

INTY. 7: Did you investigate any claim on the part of Mr. Cooper that his safe had been burglarized and a large sum of money stolen therefrom as accounting for the shortage? If so, state what you found out. Did you have occasion to examine the safe claimed to have been burglarized? If so, were the holes through which the explosive was poured into the lock found to have been drilled from the outside or the inside?

INTY. 8: Did you find where the Tax Collector had made any disposition of funds collected by his office other than to those legally authorized to receive them? Was any of this fund used by Mr. Cooper or any of his family for their personal benefit?

INTY. 9: If you have not already done so, please state your best recollection of the condition of the books and disposition of the finances of the Baldwin Tax Office during the period that you were called upon to examine.

INTY. 10: Was suit brought by the State against Mr. Cooper and his bondsmen as a result of your examination? Was suit brought by the County under like conditions? If so, did these cases come to trial and did you testify thereat? What was the outcome of these cases?

Rickaby & Beebe
Solicitors for Complainant.

Complainant suggests the name of Paul Mozley as a suitable person to act as Commissioner in taking the above testimony. The Commissioner and the witness both reside in the City of Montgomery, Alabama.

Rickaby & Beebe
Solicitors for Complainant.

We acknowledge receipt of a copy of the foregoing interrogatories this the 14th day of June 1921.

S. Jenkins
Solicitor for Respondent.

MAGGIE ROBERTS,)	
COMPLAINANT,)	
VS	)	No. 251.
BUCHMANN ABSTRACT & INVESTMENT COMPANY	)	IN THE CIRCUIT COURT OF BALDWIN COUNTY, ALABAMA.
RESPONDENT.	)	IN EQUITY.

Objections to interrogatories propounded by complainant to John Purifoy, a witness for complainant, residing in the city of Montgomery, Alabama.

FIRST OBJECTION.

The respondent objects to Interrogatory #3 upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony;

SECOND: Said question may call for a collateral issue not involved or connected with the issues in this suit.

THIRD: That at whose instance said examination was made is illegal, irrelevant and immaterial.

FOURTH: In so far as said question asks for the circumstances under which the examination was made it calls for hearsay, as well ^{as} illegal testimony.

FIFTH: In so far as the question calls for the circumstances under which it is made it is indefinite and speculative.

SIXTH: In so far as said question calls for the circumstances under which the examination was made it does not appear whether or not said testimony is competent.

SECOND OBJECTION.

The respondent objects to Interrogatory #4 upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector does not tend to



prove whether or not the complainant or Mrs. Mary James paid the state and county taxes on the land involved in this suit for the year 1906.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

THIRD: OBJECTION.

The respondent objects, separately and severally to each of the questions propounded in Interrogatory #5, upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him, as tax collector, does not tend to prove whether or not the complainant or Mrs. Mary James paid the state and county taxes on the land involved in this suit for the year 1906.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

FOURTH OBJECTION.

The respondent objects, separately and severally, to each question propounded in Interrogatory #6, upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector does not tend to prove whether or not the complainant, or Mrs. Mary James paid

the state and county taxes on the land involved in this suit, for
the year 1906.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

FIFTH: OBJECTION.

The respondent objects, severally and separately, to each question propounded in Interrogatory #7, upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant, and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state for all monies received by him, as tax collector, has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector does not tend to prove whether or not the complainant, or Mrs. Mary James paid the state and county taxes on the land involved in this suit for the year 1906.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

SIXTH OBJECTION.

The respondent objects, separately and severally, to each question propounded in Interrogatory #8, upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector does not tend to prove whether or not the complainant, or Mrs. Mary James, paid the state and county taxes on the land involved in this suit for

the year 1906.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

SIXTH: Said question calls for hearsay, as well as the personal knowledge of the witness.

SEVENTH: Said question calls for the conclusion or the opinion of the witness.

SEVENTH OBJECTION.

The respondent objects to Interrogatory #9, upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector does not tend to prove whether or not the complainant, or Mrs. Mary James paid the state and county taxes on the land involved in this suit for the year 1906.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

SIXTH: IT does not appear that said question calls for the condition of the books showing payment of the taxes due for the year 1906.

EIGHTH OBJECTION.

The respondent objects, separately and severally, to each of the questions contained in Interrogatory #10 upon the following separate and several grounds:

FIRST: Said interrogatory calls for immaterial, irrelevant and illegal testimony.

SECOND: Whether or not Mr. Cooper accounted to the state

for all monies received by him as tax collector has no probative value upon the issues in this cause.

THIRD: Whether or not Mr. Cooper accounted to the state for all monies received by him as tax collector does not tend to prove whether or not the complainant, or Mrs. Mary James paid the state and county taxes on the land involved or connected with the issues in this suit.

FOURTH: Said question introduces a collateral issue not involved or connected with the issues in this suit.

FIFTH: Said question calls for highly prejudicial testimony, but having very slight, or no probative value.

SIXTH: Said question calls for hearsay, as well as the personal knowledge of the witness.

SEVENTH: Said question calls for the conclusion or the opinion of the witness.

EIGHTH: The respondent was not a party to any of said cases, and is not bound by the result to any of them.

Without waiving any of the objections hereinabove made, the respondent propounds the following cross interrogatories to witness.

CROSS INTERROGATORY NUMBER ONE.

State whether or not from such examination of the books of H. H. Cooper, as tax collector of Baldwin County, Alabama, you found that any of said books showed that the state and county taxes due for the year 1906 were paid by anyone upon the following lands situated in Baldwin County, Alabama, viz: The West half of the Northeast quarter and the East half of the Northwest quarter of Section twenty one in Township six South, Range four East.

CROSS INTERROGATORY NUMBER TWO.

State also whether or not from your examination you found that the state and county taxes for the year 1906 on the West half of the Northeast quarter and the East half of the Northwest quarter of Section twenty one were paid by Mrs. Mary James.

*A. A. Griffin
P. B. Gable
+
J. C. Jenkins*

Solicitors for Respondent.

THE STATE OF ALABAMA,
Baldwin County.

CIRCUIT COURT, IN EQUITY.

To Hon. Paul Mozley,

KNOW YE, That we, having full faith in your prudence and competency, have appointed you Commission-
er, and by these presents do authorize you, ~~or any one or more of you~~, at such time and place as you may appoint,
to call before you and examine John Purifoy,

as witness in behalf of Complainant, in a cause pending in our Circuit Court of
Baldwin County, of said State, wherein

Maggie Roberts,

Complainant

and Buchmann Abstract and Investment Company,

Respondent,

on oath to be by you administered, upon interrogatories and Cross interrogatories,
to take and certify the deposition of the witness and return the same to our Court, with all convenient speed,
under your hand.

Witness 21st day of June, 1921

J. M. [Signature]
Register.

DIRECTIONS FOR EXAMINATION OF WITNESSES UPON INTERROGATORIES.

1. If the time and place of executing the Commission are named therein, or in a notice appended thereto, the testimony must be taken at the time and place designated; if no time and place are designated, the Commissioners will call the witness before them at such time and place as they may appoint, and administer to him an oath to speak the truth, the whole truth, and nothing but the truth, in answer to the interrogatories to be propounded to him. The time and place of examining witnesses should be stated in the caption of the deposition.

2. The caption and deposition should be as follows:

THE STATE OF ALABAMA, }
County. }

Deposition of Richard Howe, a witness sworn (or affirmed, as the case may be) on the.....day of.....19.....
 at.....in said State and County, under and by virtue of a commission issued out of the.....

Court of.....in a certain cause therein pending between James Jones, the plaintiff (or complainant), and Samuel Young, defendant (or respondent). The said Richard Howe, being first duly sworn to speak the truth, the whole truth, and nothing but the truth, doth depose and say as follows:

To the first interrogatory he saith: (Here write the answer of the witness as nearly as may be in the language of the witness, using the first person where he uses it).

To the second direct interrogatory he saith: (Write the answer to this interrogatory, and all others, as directed above).

If there are cross or rebutting interrogatories, go through with them in the same manner, thus:

To the first cross interrogatory he saith, etc.

To the second cross interrogatory he saith, etc.

To the first rebutting interrogatory he saith, etc.

Neither party should be permitted to put to the witness, during his examination, any verbal question or suggestion; and if anything of the kind is done by either party, the Commissioner should write it down in the deposition just as it occurred.

The testimony may be written down by any one or more of the Commissioners, by the witness himself, or by any disinterested third party in the presence of the Commissioners, and be read over to the witness if he desire it, and must be subscribed by him.

3. The Commissioners must then add their certificate, as follows:

We, (or I, if only one acts), the undersigned, Commissioners in said commission named, hereby certify that we are not of counsel or of kin to any of the parties to this cause, nor in any manner interested in the result thereof; that we are personally acquainted with said witness, J-----K-----, and know him to be the identical person named in said commission (or have had proof made before us of the personal identity of the witness, and that he is the identical person named in said commission); that he was sworn and examined as above stated; and that his evidence was taken down, as near as might be, in his own language, and was subscribed by him in our presence on the.....day of.....19....., at the place above stated.

[L. S.]
 [L. S.]

E. F.
 G. H.
 Commissioners.

If the Commissioners are not personally acquainted with the witness, they must have proof made before them that he is the identical person named in the commission, and so certify.

If the witness claims for his attendance, the Commissioners should state in their certificate the number of miles traveled, the number of days the witness attended, ferriage paid, if any, etc.

4. If any exhibits, writings, or papers are produced and used as evidence by the witness, they shall be annexed to the deposition to which they relate, and shall be identified by suitable letters or marks.

If the testimony cannot be taken in one day, the Commissioners, noting the same, may continue from day to day until completed.

5. The Commissioners will fold the depositions, commission, interrogatories, and exhibits, in a packet sealed with three seals. They will write their name or names across each seal, and direct thus:

A B
 vs.
 C D
 Depositions of J K and L M

Mailed the.....day of.....19.....
 To (give name and style of Clerk, Register, or Judge of Probate, as the case may be),
County, Alabama.

E. F.
 G. H.

If sent by private conveyance, should be endorsed: "Forwarded by R A, the.....day of.....19.....". The package must be delivered to the officer to whom it is directed. The person bringing the deposition will be required to take an oath that it has not been opened or altered since he received it.

The Commissioner must return the commission.

Defendant
J. Jones

No.

THE STATE OF ALABAMA,
 Baldwin County.

CIRCUIT COURT, IN EQUITY.

Maggie Roberts

Complainant

vs.

Buchmann Abstract and Investment Co.,
 Defendant

COMMISSION TO TAKE DEPOSITION
 ON INTERROGATORIES.

COMMISSIONERS:

Hon. Paul Mozley

WITNESSES:

John Purinoy

THE STATE OF ALABAMA)
MONTGOMERY, COUNTY)

Deposition of John Purifoy, a witness

sworn on the 22 day of June, 1921, at Montgomery, in said State and County, under and by virtue of a commission issued out of the County Court in Equity, Baldwin County, Alabama, in a certain case therein pending between MAGGIE ROGERS, Complainant, Vs BUCHMANN ABSTRACT AND INVESTMENT COMPANY, Respondent. The said John Purifoy, being first duly sworn to speak the truth, the whole truth and nothing but the truth, doth depose and say as follows:

TO THE FIRST DIRECT INTERROGATORY HE SAITH:

"I was examiner of Public Accounts 1907 and 1908 for the State of Alabama. Was Examiner of Public Accounts from 1896 to 1900 and again from 1907 to 1911."

TO THE SECOND DIRECT INTERROGATORY HE SAITH:

"I made an examination, as an Examiner of Public Accounts, of Mr. H. H. Cooper, Tax Collector of Baldwin County, covering the tax year 1907 and made several reports. The first report was made February 7, 1908. The second report was made March 2, 1908. The third report was made April 8, 1908. I made in addition to that a report, or reports, on the condition of his account on County taxes and filed with the Circuit Judge of the Judicial Circuit but I do not remember the date, or dates, of such reports, but probably after the dates of reports on the State account."

TO THE THIRD INTERROGATORY HE SAITH:

"I was instructed by the Governor to make the examination but his instruction, as I recollect, were based on a request from the Judge of Probate of Baldwin County."

TO THE FOURTH DIRECT INTERROGATORY HE SAITH:


"I did find that he had failed to account for all monies collected and his accounts did not balance."

TO THE FIFTH DIRECT INTERROGATORY HE SAITH:

"After finding that his books did not balance I learned, I do not recollect from what source, that he had kept his money on deposit in the Peoples Bank of Mobile. I had also found that he had kept what was purported to be a cash book showing amounts collected from whom and for what purpose, and that he had settled with the State in accordance with the figures ~~was~~^{IN} the purported cash book. Upon examining his bank account with the Peoples Bank of Mobile I discovered that a large amount of money had been ~~deposited~~^{DEPOSITED} ~~in~~^{IN} that bank and placed to Mr. Coopers credit as Tax Collector which had not been entered on his cash book, and consequently had not been accounted for by him or paid over to the State and County Treasurers. The first sum I found short, which was reported February 7, 1908, was \$7,472.12. On the demand of the State Auditor for the balance due by Mr. Cooper as Tax Collector, he disputed the correctness of my finding."

TO THE SIXTH DIRECT INTERROGATORY HE SAITH:

"My investigation showed that the Agent of the L. & N Railroad Company had paid into the State Treasury the railroad franchise tax amounting to \$4,757.37 for state and County. When the cash book showed this sum had not been collected and had not been accounted for by him in his cash book, nor in any of his other books showing this sum to be paid, though he acknowledged that he knew it had been paid and took credit for that sum in his settlement with the State Treasury on other taxes he had collected down there in the county himself."



Another item for a large sum was a tax paid by the Southern Land and Timber Company for the year 1907. The tax was paid by check from the company to the Tax Collector of the County and though the sum was collected early in October as shown by his bank account with the Peoples Bank of Mobile, his own cash book showed the collection of it in January, 1908. He had failed to enter it on his cash book until three months after it had been deposited by the collector and collected by the bank. In my examination of Coopers bank account with the Bank of Mobile I found that he had made a number of deposits of taxes collected which had never been entered on his cash book."

TO THE SEVENTH DIRECT INTERROGATORY HE SAITH:

"I inspected the vault door which was alleged to have been blown open and money stolen from it and while I am not an expert on burglary, the impression was left with me that the blowing open of the vault door was simply a scheme to afford an excuse for the shortage which was found against Mr. Cooper. I also noted that certain marks on the vault door were made which left the impression with me that the effort to bore from the front was so difficult that the effort was then transferred to the inside. The hole in the door was larger on the inside than on the outside which indicated that the boring was accomplished from the inside. I was further impressed with the idea that a prudent man would not have left large sums of money in ~~so~~ insecure a place. The vault whose door was blown open was never intended to be made secure for the protection of money, it was intended only to protect the books of the Tax Collector from fire."

TO THE EIGHTH DIRECT INTERROGATORY HE SAITH:

"A large part of the money collected by the Bank of Mobile and placed to the credit of Mr. Cooper as Tax Collector was used by Mr. Cooper to liquidate an individual note he had executed to the bank. I do not remember the exact sum of such note but it amounted to thousands of dollars."

TO THE NINTH DIRECT INTERROGATORY HE SAITH:

"My answers to previous interrogatories have shown that large sums of money collected by Mr. Cooper were not shown by his cash book, nor were they shown by the stub book, which he is required to keep by law, nor was any memorandum or note made on his abstract book furnished by the Judge of Probate as to payments of many taxes collected by him."

TO THE TENTH DIRECT INTERROGATORY HE SAITH:

"I do not remember whether suit was brought by the State against Mr. Cooper and his bondsmen as a result of my examination but my recollection is that after the suit in favor of the County was determined and the judgment secured, the bonding company settled with the State authorities without pressing the matter to a suit. The suit in favor of the County was brought to trial before the State suit was acted on. I was a witness on the trial of the County suit where judgment was obtained for the full amount of my finding. I do not think I was ever required to appear as a witness in a State suit but that the State's deficit was settled without pressing suit."

TO THE FIRST CROSS INTERROGATORY HE SAITH:

"I did not make an examination on taxes due for 1906 but my examination covered taxes for the year 1907. I do not know whether the taxes on the west half of the north east quarter and the east half of the north west quarter of section 21, township 6, range 4 east, were paid for the year 1906."

TO THE SECOND CROSS INTERROGATORY HE SAITH:

"My answers in first cross interrogatory answers interrogatory number 2."

Sworn to and subscribed before)
me this 22 day of June, 1921.)

John Purifoy
Witness

Paul Mozley
Commissioner.

I, the undersigned Commissioner in said commission named, hereby certify that I am not of counsel or of kin to any of the parties of this cause, nor in any manner interested in the result thereof; that I am personally acquainted with said witness, JOHN PURIFOY, and know him to be the identical person named in said commission; that he was sworn and examined as above stated; and that his evidence was taken down, as near as might be, in his own language, and was subscribed by him in my presence on the 22 day of June, 1921, at the place above stated.

Paul Mozley
Commissioner.

THE STATE OF ALABAMA,
Baldwin }
County.

CIRCUIT COURT, IN EQUITY.

To Hon. H. D. Moorer,

KNOW YE, That we, having full faith in your prudence and competency, have appointed you Commission-
ers, and by these presents do authorize you ~~at any time or place of your~~ at such time and place as you may appoint,
to call before you and examine James M. Voltz, Judge of Probate of Baldwin County,
Alabama.

as witnesses in behalf of Plaintiff, in a cause pending in our Circuit Court of
Baldwin County, of said State, wherein

Maggie Roberts,

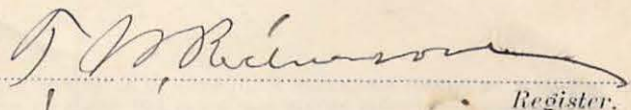
Complainant

and Buchmann Abstract and Investment Company,

Respondent,

on oath to be by you administered, upon ~~interrogatory~~ oral examination of the Solicitors,
to take and certify the deposition of the witness and return the same to our Court, with all convenient speed,
under your hand.

Witness 6th day of August, 19 21


Register.

DIRECTIONS FOR EXAMINATION OF WITNESSES UPON INTERROGATORIES.

1. If the time and place of executing the Commission are named therein, or in a notice appended thereto, the testimony must be taken at the time and place designated; if no time and place are designated, the Commissioners will call the witness before them at such time and place as they may appoint, and administer to him an oath to speak the truth, the whole truth, and nothing but the truth, in answer to the interrogatories to be propounded to him. The time and place of examining witnesses should be stated in the caption of the deposition.

2. The caption and deposition should be as follows:

THE STATE OF ALABAMA, }
County. }

Deposition of Richard Howe, a witness sworn (or affirmed, as the case may be) on theday of.....19....., at.....in said State and County, under and by virtue of a commission issued out of the..... Court of.....in a certain cause therein pending between James Jones, the plaintiff (or complainant), and Samuel Young, defendant (or respondent). The said Richard Howe, being first duly sworn to speak the truth, the whole truth, and nothing but the truth, doth depose and say as follows:

To the first interrogatory he saith: (Here write the answer of the witness as nearly as may be in the language of the witness, using the first person where he uses it).

To the second direct interrogatory he saith: (Write the answer to this interrogatory, and all others, as directed above).

If there are cross or rebutting interrogatories, go through with them in the same manner, thus:

To the first cross interrogatory he saith, etc.

To the second cross interrogatory he saith, etc.

To the first rebutting interrogatory he saith, etc.

Neither party should be permitted to put to the witness, during his examination, any verbal question or suggestion; and if anything of the kind is done by either party, the Commissioner should write it down in the deposition just as it occurred.

The testimony may be written down by any one or more of the Commissioners, by the witness himself, or by any disinterested third party in the presence of the Commissioners, and be read over to the witness if he desire it, and must be subscribed by him.

3. The Commissioners must then add their certificate, as follows:

We, (or I, if only one acts), the undersigned, Commissioners in said commission named, hereby certify that we are not of counsel or of kin to any of the parties to this cause, nor in any manner interested in the result thereof; that we are personally acquainted with said witness, J—K—, and know him to be the identical person named in said commission (or have had proof made before us of the personal identity of the witness, and that he is the identical person named in said commission); that he was sworn and examined as above stated; and that his evidence was taken down, as near as might be, in his own language, and was subscribed by him in our presence on the.....day of.....19....., at the place above stated.

[L. S.]
 [L. S.]

E. F.
 G. H.
 Commissioners.

If the Commissioners are not personally acquainted with the witness, they must have proof made before them that he is the identical person named in the commission, and so certify.

If the witness claims for his attendance, the Commissioners should state in their certificate the number of miles traveled, the number of days the witness attended, ferrriage paid, if any, etc.

4. If any exhibits, writings, or papers are produced and used as evidence by the witness, they shall be annexed to the deposition to which they relate, and shall be identified by suitable letters or marks.

If the testimony cannot be taken in one day, the Commissioners, noting the same, may continue from day to day until completed.

5. The Commissioners will fold the depositions, commission, interrogatories, and exhibits, in a packet sealed with three seals. They will write their name or names across each seal, and direct thus:

Mailed the.....day of.....19.....

E. F.
 G. H.

A B
 vs.
 C D

To (give name and style of Clerk, Register, or Judge of Probate, as the case may be),
County, Alabama.

Depositions of J K and L M

If sent by private conveyance, should be endorsed: "Forwarded by R A, the.....day of.....19..... The package must be delivered to the officer to whom it is directed. The person bringing the deposition will be required to take an oath that it has not been opened or altered since he received it. The Commissioner must return the commission.

J. M. Young

No. *14*
 THE STATE OF ALABAMA,
County.
 CIRCUIT COURT, IN EQUITY.

Maggie Roberts

Complainant
 vs.

Richard Howe
 & *Samuel Young*

Defendant

COMMISSION TO TAKE DEPOSITION
 ON INTERROGATORIES.
Paul A. Tamm

COMMISSIONERS:

John H. Moore

WITNESSES:

James H. Kelley

Redirect examination by W.C.Beebe for Complainant:

~~The Tax Collector has made a list of delinquents prior to his report on which the~~

The published notices referred to in the cross examination were made by the Probate Judge and were in the form required by the Code at that time.

I have made search for any other report the Tax Collector might have made and I find ~~xxx~~ none other than the one shown in the Delinquent Decree Docket.

Re-cross by Mr. Jenkins:

~~xxx xxx xxx xxx xxx xxx~~ I Cannot say that all of the records supposed to be kept are still there. The present tax collector files with me a list of delinquents besides the decree docket ~~with~~ which he fills out on one side ~~side~~. He files a list of the delinquents and his report on the decree docket, he makes no other statement or report verbally or in writing and neither have the report that he is unable to collect the taxes without a sale of the lands. The tax Collector makes out the Book of Delinquents on a book prepared and printed for the County and on this report as presented we make the decree of sale.

James M. Veltz
Judge of Probate

21 0/20

The State of Alabama, County.

CIRCUIT COURT, IN EQUITY.

Complainant

vs.

Defendant

Deposition of

By virtue of the appointment to take the Deposition, indorsed in writing, on the Interrogatories by the Solicitor filing the same, in the above stated cause pending in said Court of said County, I,

, Register of said Court of said County, have called and caused to come before me.

the witness named in the Interrogatories, and having first sworn the said witness to speak the truth, the whole truth and nothing but the truth, the said witness deposes and says as follows:

Large area of horizontal dotted lines for the deposition testimony.

The State of Alabama, Baldwin County.

CIRCUIT COURT, IN EQUITY.

Maggie Roberts Complainant

vs.

Buchmann Abstract and Investment Co., Defendant

Deposition of James M. Voltz,

By virtue of the appointment to take the Deposition, indorsed in writing, on ^{and examination} the interrogatories by the Solicitor ~~in~~ ^{the same,} in the above stated cause pending in said Court of said County, I, Henry D.

Moorer, Commissioner Register of said Court of said County, have called and caused to come before me James M. Voltz

the witness Commission hereto attached named in the ~~interrogatories~~, and having first sworn the said witness to speak the truth, the whole truth and nothing but the truth, the said witness deposes and says as follows:

Examination by W.C.Beebe for Complainant:

My name is James M. Voltz, I am Judge of Probate of Baldwin County, Alabama. I am custodian of the records filed in the Probate office of this County, which includes the Delinquent and decree dockets. ~~XX~~

Question: Have you made a search for and have you found the report made by the Tax Collector to the Probate Court upon which such court ordered sale of lands for 1906, particularly lands assessed to Mrs Mary James being the $W\frac{1}{2}$ of $NE\frac{1}{4}$, $E\frac{1}{2}$ of $NW\frac{1}{4}$ Sec 21, Tp. 6 S, R 4 E, Baldwin County?

Defendant's solicitor, S.C.Jenkins, Esq, objected to the question and stated the following grounds of objections: 1st. that question is not confined to such facts as may be developed by the tax records required by law to be kept in the office of the probate Judge, which are to wit: Record of the book of assessments, delinquent and decree docket and the tax sales book, which are the only records required by law to be kept in the probate office on the subject of taxes. 2nd. That under section 2268 of Code the tax collector is only required to report to the court of Probate that he is unable to collect the taxes assessed against any lands without a sale of such lands and does not state that such report verbally or in writing. And on the further ground that the record themselves is the best evidence of any facts of which they speak, and on the further ground that it is not shown that the witness was the custodian or was Probate Judge during

the year 1906 or the time alleged in such question, and fifth on the further ground that any papers, receipts or reports that might have been filed by the tax collector other than what appear in the tax record books filed in said office are not required to be kept by law for a longer period than five years.

Witness answered: Yes, I have, In the Delinquent Decree Docket, numbered 5, pages 70 to 153, inclusive, on the left hand page appears the Tax Collectors report for the year 1906 upon which such decree of sale was made, the decree of sale being on the reight hand side of page. The Collectors report of the Mary James lands appear on page 122 of such book. Complainant offers said book in evidence, and it is agree that a certified copy of such report and decree, or the book it self may be delivered to the Chancellor upon the hearing.

Question: ~~Have you examined such report of the tax collector as to whether he stated therein that to such Court that he was unable to collect the taxes assessed against the Mary James Lands xxxxxx other xxxxxx for that year without a sale of such lands?~~ Have you examined such report of the tax collector as to whether he stated therein that to such Court that he was unable to collect the taxes assessed against the Mary James Lands xxxxxx other xxxxxx for that year without a sale of such lands?

Defendant's Solicitor, S.C. Jenkins, Esq, objected to such question first upon the ground that the law does not require any ~~papers~~ statement or certificate in writing other than that the tax collector report to the Court that the lands are delinquent and that he is unable to collect the taxes thereon without a sale of the same, 2nd, the question does not ask for information or facts that the record itself shows, but what it does not show, 3rd: upon the ground that the record itself is the best evidence and the record shows on its face and the decree rendered thereon on the report of the tax collector that such a report was made that said lands were delinquent and also shows that tax Collector had caused publication to be made of the fact of delinquency of said lands for taxes, and upon the further ground ~~it is certain~~ that the record shows that the Court ascertained and that it appeared to the Court that the ~~taxes~~ taxes assessed against the person mentioned in the cause on the real estate mentioned in the cause was still due and unpaid and that due notice had been given as required by law of the proceedings therein taken, and that no valid defence was interposed against the sale of said real estate.

Witness answered: I have. None other than was shown by the record.

Q. Does such report show any such statement to the Probate Court:

Solicitor for Defendant objects on following grounds: first. that it calls for an opinion of the witness, 2nd. that the witness was not present when said decree of said court on to-wit May 27, 1907, and countnt possibly know what evidence the Court had before it, when it ascertained the fact under the report made by the tax collector or made at that time that the taxes upon said real estate was still due and unpaid, and on the further ground that said writing on said page 122 of said book no 5, show as its heading list of real estate in Baldwin County, State of Alabama, for which taxes for the year 1906 are delinquent due and unpaid, fifth that the word delinquent itself means in connection with tax matters that the tax collector has been unable to collect the taxes assessed the land without a sale of such land and that the purport of said book of Delinquent itself is to record that fact and show a proper decree made thereon, which said book properly shows.

Answer: This record does not show any statement or report of the Tax Collector to the Probate Court that he was unable to collect the taxes assessed against said land without a sale of such land.

Cross-Examination by Mr. S.C. Jenkins for Defendant:

I do not know what if any report in writing or in person

that H.H.Cooper may have made to the Probate Court when it rendered its decree May 27, 1907. I do not know what evidence such as by publication of notice in the news paper of list of delinquents and of those persons against whom and against whose lands taxes had been levied and unpaid for the year 1906 or what said notices might have contained as to the fact that he was unable to collect the taxes. ^{without a sale of the land} These notices prepared by the tax collector for publication of lands delinquent and of those against which he was unable to collect the taxes thereon without a sale thereof are filed with the probate Court and are kept of record in the probate office.

I, H.D. Moore ^{Commissioner}, ~~the said Register~~, hereby certify that the foregoing

testimony was taken down in writing by me

in the words of the witness, and were read over to him, that ~~th~~ he assented, swore to and subscribed

the same in my presence, the 6th day of August, 1921, at Bay

Munelle, Alabama; that I have personal knowledge of, or had proof made before me

of the identity of the witness, and that I am not of counsel or of kin to any of the parties to said cause, or in any manner interested in the result thereof.

And I enclose the deposition, together with the Interrogatories, Direct and Cross, and the documents which were deposed to, in an envelope properly endorsed and sealed and placed the same on file in my office.

Given under my hand and seal this the 6th day of August, 1921

H.D. Moore, Register.
Commissioner

WITNESS FEES.

I hereby certify that the following named witnesses are entitled to the amounts stated below:

<u>James M. Volty</u>	..... days' attendance at \$1.50 per day	\$ <u>15.00</u>
.....	..... days' attendance at \$1.50 per day	\$
.....	..... days' attendance at \$1.50 per day	\$
.....	..... days' attendance at \$1.50 per day	\$
..... days' attendance at \$1.50 per day	\$
..... days' attendance at \$1.50 per day	\$
..... days' attendance at \$1.50 per day	\$
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..... days' attendance at \$1.50 per day	\$
..... days' attendance at \$1.50 per day	\$
..... days' attendance at \$1.50 per day	\$
.....	..... days' attendance at \$1.50 per day	\$
.....	..... days' attendance at \$1.50 per day	\$
..... days' attendance at \$1.50 per day	\$

REGISTER'S FEES.

.....	days at \$1.50 per day	\$
.....	words at 20 cents per hundred	\$ <u>10.00</u>

No. _____

14

Page _____

The State of Alabama,

Baldwin COUNTY.

IN CIRCUIT COURT, IN EQUITY.

Maggie Roberts

vs. Complainant,

Ruchman Abstract

vs. Plaintiff
Defendant.

Deposition Taken Before Register on Interrogatories.

Deposition of *Witness*

for *Complainant*

Filed *6* day of *Aug*, 19*21*

Published by order of the Court *OK*

Aug, 19*21*

T. M. Williams
Register.

MAGGIE ROBERTS,
Complainant

VS.

BUCHMANN ABSTRACT &
INVESTMENT COMPANY
Respondent

NO. 251
IN EQUITY
IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA.

It is hereby agreed between the Solicitors of the parties in the above styled case, that the evidence of George T. Rosson, a witness for complainant, may be taken upon oral examination at the residence of the witness, No. 1003 Palmetto Street, Mobile, Alabama, before C. A. Strain, as commissioner, at 2:30 P. M. Tuesday, June 14th, 1921, and that the formal issue of commission as to this evidence, is hereby waived under the provisions of Section 4047 of the Code of Alabama.

Russell & Beebe
Solicitors for complainant.

S. C. Jenkins

Solicitors for Respondent.

✓

STATE OF ALABAMA,)
COUNTY OF MOBILE,)

IN THE CIRCUIT COURT OF BALDWIN COUNTY, ALABAMA.

MAGGIE ROBERTS,)
Complainant,)

versus

BUCHMANN ABSTRACT &)
INVESTMENT COMPANY,)
Respondent,)

No. 251
IN EQUITY.

The deposition of George T. Rosson, a witness examined on behalf of the Complainant, Maggie Roberts, in the above entitled cause which is pending in the Honorable the Circuit Court of Baldwin County, Alabama, in equity.

The said witness appeared before me at the time and place hereinafter named, and after having been first duly sworn by me to speak the truth, the whole truth, and nothing but the truth, did testify and say as follows. That is to say.

AGREEMENT

It is agreed by Counsel, for the sake of convenience, that wherever objection is made to the question that a motion to rule out the evidence elicited by such question is considered as timely made, and also, for the purpose of convenience the witness is permitted to testify and the objection is agreed to be noted.

✓

MR. GEO. T. ROSSON, a witness for the Complainant,
on being first duly sworn, testified as follows:

DIRECT EXAMINATION
By Mr. Rickarby.

- Q Mr. Rosson, what is your present business?
- A My present business is that of a public accountant and auditor.
- Q Are you Accountant for the Public Service Commission?
- A I am not the regularly retained Accountant, but up to recently I have been their Special Accountant to handle questions for them, - examine and auditing of corporation books, etc.
- Q In your work, either at present or in the past, have you had occasion to make a study of and familiarize yourself with handwritings, both recognized and questionable?
- A Yes, sir, I have had some experience along that line before and after I took up the business of a professional accountant. My first experience in business was with a bank, and I filled several positions in that bank, including that of individual bookkeeper, and frequently had occasion to examine, scrutinize and pass on signatures. A part of my professional business now is that of special bank examiner, not connected either with the Government or the State, and in the business of a professional accountant I am frequently consulted and called in to determine the validity of signatures.
- Q You have qualified in Court on previous occasions as an expert?
- A Yes, sir. I will say also that I have made a special study of the matter of disputed signatures in line with my profession.

Q Mr. Rosson, will you take a look at this book, which, for the purpose of identification, I describe as being labeled on the outside, "Tax Receipts, 1908, of Baldwin County", and which bears also the filing signature of Mr. James A. Crane, Register, and which purports to be the carbon copies of receipts issued for the tax year of 1907, and state from that how many different kinds of signatures, that is to say, signatures by how many people do you find in that book?

BY MR. JENKINS:

The Respondent objects to the introduction or offer of this book with the description thereof, and the writings therein, on the ground that it is extraneous, and contains extraneous writings which have not heretofore been introduced in evidence in the case, and are not in evidence; and Respondent objects upon the further ground that it is incompetent; Respondent also objects to the testimony that may be adduced from examination of these writings on the ground that the evidence is incompetent and irrelevant, (and solely for comparison) to introduce extraneous writings or matters, in order to institute a comparison of writings, either before a Jury or before a witness offered as an expert. Respondent objects upon the further ground that the book is not such a record as is officially kept; further on the ground that it has not been shown by any certificate or by any officers under whose custody said record, if it be a record, was kept, and whose duty it was to keep such a book. Respondent objects further upon the ground that only the officer keeping such stub or memorandum book would be the proper person to identify it

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as genuine. Respondent objects further upon the ground that all the writings appear to be a carbon of some original entries made in the book, and that the original entries therefrom are absent.

A I have examined the signatures contained in this book, and, in my opinion, they constitute the signatures of two men. The name "H. H. Cooper" being signed by both. The general characteristics of the two signatures are somewhat similar, but a close scrutiny reveals a difference between them, by which they can be readily separated. I will name, for the purpose of comparison, the following numbered receipts: Number 4903 and Number 4904 appear to have been signed by one of the parties,-- 4906, 4907 and 4908 appear to have been signed by the other party. There is no necessity for going into any long list of them. The same characteristic differences appear in the signatures throughout the book.

BY MR. JENKINS:

The Respondent makes the same objections to these specifications as testified to by the witness as to what appears on the receipts, to all and each separately that he made to the introduction of the book itself.

Q You have testified as to 4906 and 7, Mr. Rosson, will you look at 4909 and 10? Ans. Yes, sir.

Q Is that by the same man who wrote 4906?

BY MR. JENKINS:

The Respondent makes the same objections to the introduction of the testimony of the witness as to these signatures in the receipts offered on the same grounds as interposed to the above questions; and on the further ground that they are irrelevant,