

gest that some such valuation as this is only fair. The Baltic you valued last year at \$500. She was appraised to me at \$125. I have offered this vessel repeatedly at this valuation but could find no one who cared for her. You know that the vessel is pulled up at the wharf and probably will never sail again. She can't be worth more than what she would bring for old junk. I must respectfully request that the valuation not exceeding \$125 be placed on her for this year. I have the same request to make concerning the Alcyone, the Gage H. Phillips and the Carrie D. Knowles, the Lizzie Smith and the Addie F. Cole. One of these vessels I think Mr. Matheson sold a little while ago but am not sure which one. The stock in trade as you are aware was injured by the fire and a considerable part of it has been sold. The valuation last year was \$1000 which should certainly be reduced at least one-half. You are aware that the Lizzie Colby and Wm. A. Grozier have been disposed of.

I would gladly see you and go over the matter of this valuation if I could but from your letter I understand today is the last chance and it is impossible for me to leave the village today. You and the other assessors are of course aware of the very great shrinkage in vessel property. I think I have neglected to refer to the valuation of the Ellen A. Swift which you placed at \$3250 for one-half or \$6500 for the whole. Some of the oil being unsold and the proceeds of the part sold remaining in my hands for distribution when disputes between Mr. Macool's estate and Capt. Dyer are settled I can say little about