

232.03311921.01	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer your letter of March 30th, File 223 on campaign literature. I will go ahead and print two thousands of these booklets unless you advise me to the contrary within one week. In regard to submitting this to Mr. Mason, it will be all right for you to do this if you think well of it. I do not know enough about the situation to make a decision but with such little information as I have I would be opposed to it, because I believe if you talk to ANYONE about it ahead of time it is bound to get out. In my opinion, if it gets out ahead of time it will be very bad and if it does not, it may produce results for the benefit of tax payers – however use your own judgment.”
232.04011921.02	<ul style="list-style-type: none"> • Two sections from the Lyon County Herald newspapers
232.04091921.04	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “This morning Senator Utley informed me that he had received a letter from His Honor Judge Bush, under date of April 6th, advising that he would make no changes in his opinion and finding, and stated that the Judgment can be filed, either as of the last day of the December Term or the first day of the May Term of Court. This cleans the matter up and we know exactly where we stand as well as we know where the Judge stands.”
232.04101921.04	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to reply to your letter of March 31st, regarding the Campaign Booklet. I have not presented this matter to Mr. Mason and will not. Under separate cover I am sending you the mailing list of 1750 names. I would suggest that we do not use any style of envelope, that is, as regard to color or quality of paper that has been used or is now being used by the Hillman Land Company.”
232.04121921.05	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • “In view of Judge Bush’s decision, his intimacy and association with Marshall and Molloy, not separately but collectively. I am convinced that they have exercised considerable influence in the rendition of the judgment in the last suit and am satisfied that Molloy will support him.”
232.04141921.06	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer your of April 10th, File 232 on “literature”. I will take care of this and send the package

	to you by express. Is it your idea to send these out as printed matter – open with a one cent stamp or sealed with a two cent stamp?”
232.04151921.07	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “About a week ago Senator Utley forwarded to you a letter from Judge Bush, in which he stated that he would not change his opinion in the last tax case and that the judgment could be filed as of the last day of the December term of court or as of the first day of the May term. Senator Utley told me yesterday that he had not received the Judgment from you, but that Mr. Molloy had prepared a judgment and wanted to file it, but Senator Utley objected to its being filed, as he assumed that you would prepare the judgment.”
232.04151921.08	<ul style="list-style-type: none"> • To: N.W. Utley • From: J.F. Gordon • “I received Judge Bush’s letter with your note on back of same. I am handing you herein a copy of the judgment as drawn by me, and also motion for a new trial. I prefer that the judgment shall not be filed until the first day of your next term of Court, at which time we can also file the motion for new trial, and if overruled, take until the next term of Court in which to get a transcript of evidence.”
232.04161921.09	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Gordon • “I have received Judge Bush’s letter from Mr. Utley and have written to Mr. Utley sending him the judgment, as drawn by me, together with a motion for a new trial, and requested that the judgment be entered the first day of next term in preference to the last day of the last term. If, for any reason, we do not agree upon the exact form of the judgment, between now and the first Monday in May, it will be necessary for me to be at Eddyville on that day, and I will try to be on hand, but if the form of the judgment is agreed to in the meantime, I will request Senator Utley to take the necessary steps.”
232.04161921.10	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “It was my first intention that this matter should be sent out unsealed with a one cent stamp, but after thinking it over it may be better that they go sealed with a 2 cent stamp. I check over these addresses from the Tax List with Mr. Levi Oliver, ex-sheriff of Lyon County and I believe the addresses are as near correct as it is possible to get without spending a great deal of time checking

	the list with different people who are personally familiar with the exact location of all these people.”
232.04181921.11	<ul style="list-style-type: none"> • Lyon Circuit Court • Hillman Land Company vs Lyon County and the Commonwealth of Kentucky • Motion, reasons and grounds for new trial
232.04181921.12	<ul style="list-style-type: none"> • Lyon Circuit Court • Hillman Land Company vs Lyon County and the Commonwealth of Kentucky • Judgment
232.04231921.13	<ul style="list-style-type: none"> • “The Lyon County Board of Supervisors for the year 1921, after supervising the tax list of said County, made out as of July 1st, 1920, before its final adjournment fixed the following valuation upon the property of Hillman Land Company for said year,…”
232.04241921.14	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Yesterday, the Board of Supervisors of Lyon County officially adjourned and I find their final action on the Hillman and DeGraffenried tracts was to value them the same as Judge Bush valued them in this last judgment. This places the valuation about 20% higher than adjoining properties and makes a very good case to appeal from.”
232.04251921.15	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “Enclosed find certificate of the final action of the Lyon Country Board of Supervisors. The Board officially adjourned on Saturday April 23rd, 1921. You will note that the values placed on the Hillman and DeGraffenried Tracts are the same values as placed on these tracts by Judge Bush in the last suit as of July 1st, 1919. The Board did not change the values of any of the other tracts, from the values listed by the company.”
232.04271921.16	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer your letter of April 24th, File 232, in regard to the Board of Supervisors of Lyon County confirming the opinion of Judge Bush, which means that the tax will be 20% higher than adjoining properties. Yes, we would want to appeal if we have any chance of winning the suit but we do not want to appeal if we will not have any chance of winning because we do not want to spend the money.”
232.04281921.17	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Gordon

	<ul style="list-style-type: none"> • “Your letter of April 25th received and noted. I expect to be in Kuttawa Sunday afternoon and on Monday in Eddyville.”
232.05021921.18	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This morning in the Lyon Circuit Court, Judge Bush denied Mr. Molloy’s motion for a new trial of the 1919 tax case and denied our motion for a new trial for the 1920 case. This puts the matter up to the point where we should pay the 1919 tax and decide whether or not we will appeal the 1920 case to the Court of appeals. The amount of the 1919 tax, amounts to \$2315.63, which amount we offered in court last December, but it was declined, but now Molloy will accept it provided we add interest to the above amount.”
232.05041921.19	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “Much obliged for your letter of May 2nd, File 232. I am enclosing check for \$2315.63 as requested, this being for taxes for the year 1919 in Lyon County. In regard to whether we should pay the interest now or later, I want you to get a statement from Judge Gordon as to what he thinks the legal aspect is – whether if we refuse to pay the interest we would have an excellent chance of winning the case. If we do, then we want to tender this amount and fight it.”
232.05051921.20	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “Today I am in receipt of a check from St. Louis for \$2315.63 the amount of Lyon County taxes due for the year 1919. When I wrote to Mr. Simmons I explained to him the controversy regarding the matter of interest, giving him your views on the subject, as well as Mr. Molloy’s, senator Utley’s and my own. Mr. Simmons desires to pay any interest that may be due, provided it is right that interest should be paid, and he does not want Mr. Molloy to force the Company to pay the interest, but if it is not right that we should pay interest, he does not want to pay it.”
232.05051921.21	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 4th, enclosing check for \$2315.63 the amount of the Lyon County Taxes for the year 1919. I have had a talk with Senator Utley and he is still of the opinion that we are not liable for interest, also I have talked with Mr. Molloy and he states that it is the opinion of the attorney

	<p>General that we are liable for the interest, but as soon as he is through with the present term of Court that he will look into the matter and come to a conclusion, he also states that the decision is not satisfactory to him and he thinks that he will appeal the case.”</p>
232.05091921.22	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer yours of May 5th File #232, in regard to Lyon County taxes for 1919. Unless Judge Gordon’s opinion is quite definite that we are not liable to the taxes, I want to consider paying them just as promptly as possible until Mr. Molloy gets an opinion from the Attorney General. It naturally would be to the interest of the Attorney General to make a ruling that we should pay, therefor there may not be anything in that.”
232.05101921.23	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Gordon • “I recall that on the occasion of my last visit to Kuttawa, you exhibited to me a letter you had received from Mr. Simmons in which he appeared to desire an opinion from me as to whether or not we should appeal from the 1921 tax assessment and also whether you should carry the 1920tax case to the Court of appeals, saying he did not desire to appeal unless I should think we would be successful.”
232.05101921.24	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Gordon • “Since receiving yours of 5th interest I have been very busy in Court and this is the first opportunity I have had to investigate the matter of the payment of interest on the taxes of 1919 in order to give you an opinion on that subject. The Court of Appeals of Kentucky in the case of the Commonwealth vs. Southern Pacific Company, 169 Ky. 296; 183 S.W. 925, passes directly on this question in all of its aspects and there distinctly holds that interest on taxes is not due until the final determination of the litigation growing out of the tax payers appeal.”
232.05101921.25	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “This is to acknowledge receipt of your letters of the 10th regarding Lyon County tax matters. In accordance with your instructions I have tendered to the Sheriff of Lyon County the amount of the 1919 tax, in the presence of Senator Utley and the deputy sheriff, which was refused, according to instructions from County Attorney Molloy.”
232.05111921.26	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn

	<p>“This morning I am in receipt of two letter from Judge Gordon in regard to Lyon County tax matters, one relating to the appeal of the 1920 case to the Court of Appeals, which he states he has forwarded you a copy of the letter, the other letter related to the payment of interest on the 1919 taxes, but he does not state he has forwarded you a copy, so I am enclosing you a copy, also copy of my reply to these letters. In connection with Judge Gordon’s letter in regard to the appeal from Judge Bush’s decision in the 1920 Case, the following may be worthy of consideration in coming to the conclusion as to whether or not the case is to be appealed.”</p>
232.05111921.27	<ul style="list-style-type: none"> • Handwritten calculations for the Lyon County Tax for the year 1920
232.05131921.28	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer your letter of May 11th, File 232 in regard to 1920 Tax matters. After Mr. Molloy has seen the decision of the Commonwealth vs Southern Pacific Company and has time to talk to the Sheriff whether he should under the circumstances accept the 1920 taxes without interest , it would seem to me proper to give them a chance to do this and them for you to definitely tender the amount (without interest) again. You can go ahead on this basis and keep me advised promptly unless you differ and if so you can submit the matter to Judge Gordon and abide by his decision provided he can make it promptly.”
232.05141921.29	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: A.S. Hartt • “Further in regard to ‘literature’ your file #232. We have this ‘literature’ all ready to send to you and unless you advise that you wish us to send it sooner we will mail it to you immediately after June 1st. Also please send me your personal check made payable to ‘A.S. Hartt’ for \$62.38, this is made up of the following...”
232.05141921.30	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Gordon • “Enclosed I hand you the statement on appeal with the Clerk’s certificate attached to be filed by you with the County Judge as Judge of the Quarterly Court on appeal from the action of the Board of Supervisors of Lyon County for the taxable year 1920-21. Read it over carefully and see that I have the figures correctly entered and if you approve the same file it not later than May 22nd.”
232.05151921.31	<ul style="list-style-type: none"> • To: J.F. Gordon

	<ul style="list-style-type: none"> From: J.N. Esselstyn "This is to remind you there are only eight days more in which to file our appeal to the Quarterly Court, as the 30 days expire on the 24th."
232.05151921.32	<ul style="list-style-type: none"> To: Marshall M. Jones From: J.N. Esselstyn "Will you please advise me if you will be at your office some day this week, as I expect to be in Paducah sometime this week and can arrange to come when you will be there as I want to have a short talk with you."
232.05151921.33	<ul style="list-style-type: none"> To: J.N. Esselstyn From: Marshall Jones In reply to the letter with the item number 232.05151921.27. "I am in court all this week. Will be in the city all the time and can see you anytime you can come to Paducah, between the hours of 12:00 and 1:30, and possibly others hours. If you were here today could see you anytime this afternoon. Come when you can and I will try and get off from court long enough to see you."
232.05171921.34	<ul style="list-style-type: none"> To: E.H. Simmons From: J.N. Esselstyn "Enclosed find check for \$62.38 payable to A.S. Hartt in payment of the 'literature' as per your statement of the 14th. Please acknowledge receipt of same."
232.05171921.35	<ul style="list-style-type: none"> To: J.F. Gordon From: J.N. Esselstyn "This is to acknowledge receipt of your letter of the 14th, enclosing appeal from the Board of Supervisors of Lyon County to the Quarterly Court. I have checked over the figures and found them to be correct and Senator and I have the appeal with the Judge of the Court."
232.05171921.36	<ul style="list-style-type: none"> To: E.H. Simmons From: J.N. Esselstyn "This is to acknowledge receipt of your letter of the 13th regarding Lyon County Tax matters. In regard to the payment of interest on the 1919 tax, I have again today tendered the amount of the of the tax, without interest, and the same has been declined, but the Sheriff understands the check is reand for him any time he is ready to give a receipt in full. Mr. Molloy still contends that he is going to appeal this case and if he does, we will then file a cross appeal, so there is but one thing to do and that is to wait to see what is Mr. Molloy's next move, as we have protected all of our rights in all the tax cases up to date."
232.05171921.37	<ul style="list-style-type: none"> To: J.N. Esselstyn

	<ul style="list-style-type: none"> • From: E.H. Simmons • “Judge Gordon sent me a copy of his letter to you under date of May 10th. As you will see he does not feel we would win the appeal if we brought it... So far as appealing the case because we think we have those rights and can prove those rights, the matter is practically ‘dead’. The only thing to be considered now is whether it will pay us in dollars and cents to go ahead with the idea of appealing, and then drop it after the election.”
232.05181921.38	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: A.S. Hartt • “This is to acknowledge receipt of your letter of May 17th, File 232, enclosing check for \$62.38 in payment of the ‘literature’”
232.05191921.39	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “The last time Judge Gordon was here, while were looking over the Lyon County tax list, he suggested that it would be a good idea to publish the list and put in into the hands of every property owner of the County that they might become familiar with land values, and compare their own valuation with that of their neighbors. This idea has been growing on me and the more I think of it, the more I think it might accomplish as much as further litigation over tax matters. I have suggested the plan to several tax payers and all think favorably of it.”
232.05191921.40	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 17th, regarding Lyon County tax matters. It appears that you did not receive the copy of Judge Gordon’s letter as promptly as I received the original. I think all your questions have been answered in my two letters of the 11th and 17th. The date of the Primary Election is August 6th, which is only 10 weeks from next Saturday.”
232.05201921.41	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “This is to advise you that the Sheriff of Lyon County has this day accepted the tax for 1919, without interest, according to the valuations placed on the property by the Court.”
232.05201921.42	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to advise you that the Sheriff of Lyon County has this day accepted the 1919 tax, without interest. I will

	<p>keep the receipt until we have adjusted the excess acreage, as I have the tax receipts for the past five years, and I will return them all to you as soon as the matter is adjusted.”</p>
232.05201921.43	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer yours of May 19th, File 232. It is agreeable to me if you prefer and think it advisable to pay the interest on the 1920 taxes, if necessary in order to carry this matter past election time. If I cannot get down to Kentucky to talk this matter over with you before election time I may have to ask you to come up here. My conclusion, however, is (subject to change) that as our own Attorney indicates that we have a very poor case for an appeal, that we are licked, however, I may be wrong and you may have some points to bring up.”
232.05211921.44	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to acknowledge receipt of your letter of May 19th, File 232, in regard to publishing the Lyon County tax list. I think this is a very good idea and I will get an estimate of the cost and write you again.”
232.05231921.45	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “Further in regard to ‘literature’ you file #232. Wont you kindly advise us on what date you wish us to forward this literature to you.”
232.05231921.46	<ul style="list-style-type: none"> • “The commonwealth of Kentucky, to the sheriff or any constable of Lyon County: You are commanded to summon Hillman Land Company to answer on the first day of the next June Term of the Lyon Quarterly Court, a petition in equity filed against it in said court by Commonwealth of Kentucky and Lyon County and warn it that upon its failing to answer, the cross appeal will be taken for confessed, or it will be proceeded against for contempt;...”
232.05241921.47	<ul style="list-style-type: none"> • “The Lyon County Board of Supervisors for the year 1921, after supervising the tax list of said Count, made out as of July 1st, 1920, before its final adjournment fixed the following valuation upon the property of Hillman Land Company for said year...”
232.05241921.48	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to acknowledge receipt of and thank you for your letter of May 20th, File 232, indicating that the

	Sheriff of Lyon County has now accepted our 1919 taxes without interest.”
232.05241921.49	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 23rd, regarding ‘literature’. Suppose you ship it by express on June 2nd, although any other date will be satisfactory.”
232.05241921.50	<ul style="list-style-type: none"> • To: J.F. Gordon • From: J.N. Esselstyn • “Enclosed find Mr. Molloy’s answer and cross appeal to the case we appealed to the Quarterly Court, which is over the valuation of the Hillman and DeGraffenried tracts, as of July 1st, 1920. You can send your reply to either me or Senator Utley. The case comes before the Quarterly Court on the second Monday of June.”
232.05241921.51	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to reply to your letter of the 20th, regarding Lyon County Tax matters. In regard to the 1919 tax, the Sheriff having accepted the tax, without interest, indicates that Molloy’s talk of appealing this case, was all a bluff, the tax having been accepted, settles the matter. In regard to the 1920 tax, I agree with you, that to appeal from Judge Bush’s decision to the Court of Appeals, would not probably produce any favorable results for the Company, and would be expensive pleasure, but I think we may accomplish some good by letting the impression continue that we intend to appeal the case...”
232.05271921.52	<ul style="list-style-type: none"> • To: N.W. Utley • From: J.N. Esselstyn • “I have read with much interest yours of 24th inst. I observed the differences in the certificates furnished out client by the Clerk and the one filed by Mr. Molloy in his cross appeal. I think your suggestion a good one that we attack this certificate as a forgery, if it be true that it was altered after the adjournment of the Board of Supervisors.”
232.05281921.53	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to acknowledge yours of the 24th, File #232, on Lyon County tax matters. Yours ideas and mine are the same. If you want a letter from me that you can have to show, if necessary, in regard to appealing the 1920 tax case, I can send it to you. I don’t remember the details of the 1921 tax matter, but no doubt I have them and will look them up and refresh my memory.”

232.05281921.54	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: Simmons Hardware Company • “Noting your favor of the 19th to our Mr. E.H. Simmons in regards to the tax list and from what we can get from your letter in regards to the making up a book of this kind and working from the page that you gave us and setting up a few names, which we have done, we have made up a dummy showing about what we have figured this book would make, basing it on the amount of names that you have stated in your memorandum to us.”
232.05301921.55	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of Mr. Carroll’s letter of the 28th, enclosing form for the proposed tax list of Lyon County. The form as submitted is good, I do not see where it can be improved unless the size of the book can be reduced, but this can be determined after the pages are set up in type.”
232.UNDATED.56	<ul style="list-style-type: none"> • Two copies of a list of property owners in the Third District
232.UNDATED.57	<ul style="list-style-type: none"> • Lyon Circuit Court • Hillman Land Company vs Lyon County and the Commonwealth of Kentucky • Motion, reasons and grounds for new trial
232.UNDATED.58	<ul style="list-style-type: none"> • Lyon Circuit Court • Hillman Land Company vs Lyon County and the Commonwealth of Kentucky • Judgment
232.UNDATED.59	<ul style="list-style-type: none"> • Blank booklet