

239.08011921.1	3x6 envelope addressed to Mr. J. N. Esselstyn / Kuttawa, Ky. Inside envelope a 5.5x3 booklet titled: "Complete Record of Results Accomplished by the County Administration of Lyon County, Kentucky: From January 1 st , 1918 to Date". Blank pages inside. Back cover "Respectfully Submitted, A WISE TAXPAYER, Chairman"
239.08031921.2	7x8.5 Simmons Hardware Company letterhead From: J. A. Carroll, Catalog Department To: Hillman Land Company Following up Mr. E. H. Simmons' note. We are going to mail out on the 6 th the tax books as per the list that you furnished us. We trust they will reach their destination in good shape.
239.08031921.3	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Under separate cover I am sending you sample of the tax information book with your name on it, which will show exactly how we are putting the names of the other people. In addition you will find three copies without any printing on bottom; we have 200 of these left over and can fill in names as needed. How would it do to have a few copies bound in red leather to give to newly elected officials? Possibly it might be well to get name of Chairman of Tax Commission in Frankfort who might like 5 or 6 copies?
239.08051921.4	Lyon County Herald, Volume XV, Number 47. Dated August 5 th , 1921. Where "Shall a Republican Agent of a Non-resident Corporation name Nominees in a Democratic Primary" – a political ad by Mr. Molloy appears on pages 1 and 8 (5 columns). Paper is total of 8 pages.
239.08071921.5	From: Esselstyn To: E. H. Simmons Yesterday's primary election resulted in the re-nomination of Mr. Molloy for County Attorney. He was the only successful candidate on the slate of the present administration. The attack on him was so strong that it is reported he had to spend considerable money to win. The nomination of Mr. Gresham for County Judge, who is reasonable to win election over the Republican candidate in November; he is bitterly opposed to Mr. Molloy. The County Judge appoints the Board of Supervisors and is really the head of the County Administration and will not be influenced by Mr. Molloy
239.08071921.6	COPY From: D. W. Layton To: E. H. Simmons In view of the fact that Mr. Esselstyn's personal article in the Herald and Mr. Molloy's reply have placed the Company in an unfavorable light. [And] because Mr. Gresham nominated yesterday as judge is fair-minded and favorable, I have expressed the creed of the Company in such language as I believe will appeal to the people and sent it to Mr. Esselstyn for publication if he sees fit. This copy to you that you may also exercise your judgement.
239.08091921.7	Written in pencil on Hillman Land & Iron Company – Hematite Store letterhead From: D. W. Layton

	<p>To: Esselstyn In view of everything don't you think it would be good policy to publish the attached?</p>
239.undated.7b	<p>Written in pencil on lined paper "Creed of Hillman Land Company" reply written by D. W. Layton (2 pages)</p>
239.08091921.8	<p>From: Esselstyn To: D. W. Layton Acknowledge receipt of your letter enclosing draft of newspaper article on the political situation. In Mr. Molloy's article in last week's Herald, he stated if I had not stated that I had made the attack on him as a personal matter, he would have sued for damages but as I was not worth anything, he would not sue. It seems that if your article were published now, it might make the Company was backing the first article which is not so, for I paid for it personally and did not consult anyone regarding the article. The election is over and people will forget it in a few days. If you still think article worthwhile to be published, I will be glad to have Mr. Simmons decide the matter.</p>
239.08091921.9	<p>From: E. H. Simmons To: D. W. Layton Answering your letter of August 7th. In response to your proposed newspaper article. I don't think the company wants to make any statement because the Company has not been attacked as I see it. I have not talked with Mr. Esselstyn about the tax or election matters. I wonder whether you have in any way said anything to anybody, whether you have in any way taken the opposite stand from Mr. Esselstyn on the election; whether you have in any way expressed yourself in such a way that might be taken as an expression of the Company and whether that expression was opposite to Mr. Esselstyn. I don't quite understand your letter because you make a statement as to unfavorable comments and suggest something to counteract it but you don't tell me what the unfavorable comment is. Mr. Simmons continues to express anger using words like "if you want to start at beginning and tell me the whole story"; "unsupported statement is very distasteful to me and you are in a sense wasting my time" ; "unless you can give me the whole situation that I don't want you to write me at all"; (3 pages)</p>
239.08091921.10	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Enclosed I hand you in strict confidence copy of Mr. Layton's letter of August 7th [239.08071921.6] and copy of my answer [239.08091921.9]. No answer from you necessary but if you would like to tell me anything I would be glad to have you do so – of course on the basis as I told Mr. Layton – tell me the whole story. Main thing is whether your way can produce results. I assume you don't want any help because you have not asked for it but if so, don't hesitate to "push the button"</p>
239.08101921.11	<p>From: Esselstyn</p>

	<p>To: E. H. Simmons</p> <p>Acknowledge receipt of your letter of the 9th regarding Mr. Layton's proposed news article. Upon receipt of Mr. Layton's letter and article, (he did not state he had submitted the article to you) I wrote him as per enclosed copy [239.08091921.8]. today while in Cadiz I asked Mr. Layton if he still of opinion the article should be published and he said "No, I have had a note from Mr. Simmons and he does not think it should be published"</p>
239.08121921.12	<p>From: Esselstyn</p> <p>To: Mr. M. M. Jones / City National Bank Building / Paducah, Ky</p> <p>Yesterday I was in Madisonville and Judge Gordon advised me that he had not received the transcript of evidence in the 1920 Tax Case. Court opens Monday the 15th. Will you please advise me if the transcript will be ready.</p>
239.08131921.13	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Yesterday at Madisonville I conferred with Judge Gordon regarding the 1920 tax case. You will remember the last move of Mr. Molloy was to petition Judge Armstrong of the Quarterly Court to have a Commission appointed to survey and classify the Hillman and DeGraffenreid tracts. This petition has never been acted on and by agreement it will not be acted upon until the September Quarterly Court making it too late to appeal to the Circuit Court for the August term. Not sure of Molloy-Armstrong plan but am satisfied to have case continued and hopefully continued until Armstrong is replaced with Gresham.</p>
239.08151921.14	<p>From: Esselstyn</p> <p>To: D. W. Layton</p> <p>Replying to yours of the 15th regarding the Tax case will say by agreement Judge Armstrong will not act on the latest petition of County Attorney Molloy until the September term of the Quarterly Court. Noted on bottom: "See File 246 for Mr. Layton's letter to which this is a reply"</p>
239.08161921.15	<p>Hillman Land Company letterhead</p> <p>From: E. H. Simmons</p> <p>To: Esselstyn</p> <p>Much obliged for yours of August 13th on your conference with Judge Gordon on the 1920 Tax case. It would seem to me advisable to try and get this tax case continued, as outlined by you, provided Judge Gordon agrees. Also this is to acknowledge your letter of August 13th regarding casings, which we will write you about as soon as they are received.</p>
239.08171921.16	<p>From: Esselstyn</p> <p>To: E. H. Simmons</p> <p>Today the Court Reporter has delivered the transcript of evidence in the 1920 tax case. His bill amounted to \$115.00 which I paid with my personal check. Will you please send me a check for this amount?</p>
239.08171921.17	<p>From: Esselstyn</p> <p>To: Mr. Marshall Jones / Paducah, Ky</p> <p>As per your request, enclosed find check for \$115.00 in payment of transcript of evidence as per enclosed bill. Please render your bill in duplicate receipting both and return them to me.</p>

239.08171921.18	Original of [239.08171921.17] on Hillman Land Company letterhead Notated on bottom: "Many thanks for the check. Hope you win in the Court of Appeals. Herewith duplicate bills as requested [239.08171921.19]."
239.08171921.19	Marshall Jones / Official Court Reporter / Second Judicial District / Paducah, KY. Letterhead Marshall Jones / In Account with / Hillman Land & Iron Company For services rendered in transcribing evidence in case of Hillman Land & Iron Company vs. Commonwealth of Kentucky in Lyon County. (2 copies)
239.08191921.20	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Acknowledge receipt of letter of August 17 in regard to transcript of evidence in 1920 tax case. As per your request I am enclosing check for \$115.00
239.08191921.21	From: Esselstyn To: Hon. J. F. Gordon I have gone through the evidence in the 1920 Tax Case and cite the following regarding the increase in land values from July 1 st , 1918 to July 1919. <list of corrections with names and page numbers>
239.08201921.22	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Yours of the 19 th received. So far as I know I will be home every day next week except Tuesday, the 23 rd . I will be glad to see you when you come over any other day. I have a letter from Mr. Utley saying he is quite indisposed and it may necessary for me to run down to Eddyville to look after the appeal. Please let me know about when Court will adjourn.
239.08211921.23	From: Esselstyn To: E. H. Simmons Acknowledge receipt of the extra booklets of "Taxation of Farm Land". If you have any of the booklets will you please have a copy and mailed to these people. If you have sent all the extra copies to me, I will return a part of them for the purpose of having the names printed on them as we may want in the future. Out of a mailing list of 1770 there have only 19 booklets returned and three of these changed their addresses after the list had been made. I have received several complimentary letters in regard to this booklet and it seems to be very much appreciated by the people generally.
239.08211921.24	From: Esselstyn To: Hon. J. F. Gordon Reply to your letter of the 12 th . Senator Utley advises me that Court will probably adjourn on Tuesday and that everything is alright in the Tax Cases. If roads and weather continue to be good I think I will be over Wednesday or Thursday but will telephone from Dawson Springs.
239.08221921.25	From: Esselstyn To: E. H. Simmons Please have addressed and mailed to Mr. C. B. Cummins, Route No. 1, Eddyville, Ky. a copy of the Tax Booklet

239.08241921.26	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Please advise me the date when the motion for a new trial was over-ruled in the 1920 tax case, as the date of the order granting the appeal will determine the date when same must be filled in the Court of Appeals. When you come up, bring the record with you if the Clerk has it all ready</p>
239.08251921.27	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Acknowledge receipt of your two letters of August 21st and 22nd in which you ask us to forward three booklets on "Taxation of Farm Land". I am having these booklets sent; in the future should you want any more of these booklets, kindly send me the booklets as my supply is exhausted.</p>
239.08251921.28	<p>From: Esselstyn To: Hon. J. F. Gordon In accordance with your request, Senator Utley has ordered the Record in the 1920 Tax Case, but it will probably be sometime next week before the Clerk will have it completed. On account of heavy rains I was unable to come over yesterday but if it does not rain anymore; if the roads are good enough I will be over either Saturday or Monday.</p>
239.09031921.29	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn In regard to politics, unless you have some ideas to the contrary I think we should drop out of this for the present (although it may be necessary for us to take it up later on). If you have any other ideas on this do not hesitate to bring them up.</p>
239.09071921.30	<p>From: Esselstyn To: E. H. Simmons This is to acknowledge receipt of your letter of the 3rd regarding dropping out of politics. This is a matter that I will be very glad to take up with you in person.</p>
239.09081921.31	<p>From: Esselstyn To: E. H. Simmons Enclosed find that portion of the Kentucky Tax Schedule which relates to the amount of cash and money on deposit outside of the State of Kentucky, as of July 1st, 1921. I have marked with an (x) the two items which have to be filled out. I expect to be able to file the tax schedules in all counties within the next few weeks and would like this information before the time of filing.</p>
239.09091921.32	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Acknowledge receipt of your letter of September 8th in regard to Kentucky Tax Schedule which is received in Mr. Simmons absence.</p>
239.09091921.33	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons</p>

	<p>To: Esselstyn Yours of September 7th in reply to Mr. E. H. Simmons letter of the 3rd in regard to politics is received in Mr. Simmons' absence and will be held for his return.</p>
239.09121921.34	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Replying to yours of September 8th. The amount of money deposited in the bank here in St. Louis to the credit of the Hillman Land Company on July 1st, 1921 was \$5481.35. The amount of money on hand - none</p>
239.09161921.35	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Hon. N. W. Utley / Attorney-at-Law / Eddyville, Ky. RE: H. L. Co. vs. Commonwealth and Lyon Quarterly Court Your letter of 17th enclosing copy of amended answer duly received. Think all need to do is merely demur to this amendment and if the demurrer is overruled, file no answer and pay no attention to it whatever unless it would be to move to strike it from the file. My view is that judgement is neither of former cases can be pleaded in bar of this case because issues are not the same for the different years, as our plea is that our land was valued higher for 1921-22 than other like lands in the County and this question will have to be tried out whether or not the former judgement is pleaded, and while we would be bound by the findings of the Court as to value of lands July 1, 1919 does not bind us as to value July 1, 1920 or 1921. Noted at bottom: Copy to Mr. J. N. Esselstyn</p>
239.09271921.36	<p>12x9 Intangible Personal Property As of July 1st, 1921 Schedule of property held by J. N. Esselstyn Town of Kuttawa district, Lyon County General Property Schedule: Furniture and fixtures other than household and kitchen furniture / Libraries / Jewelry / Gold, Silver and plated ware / Miscellany (guns, pistols, trunks, suitcases, hand bags, surveyor's instruments) (8 pages)</p>
239.09271921.37	<p>12x9 Intangible Personal Property As of July 1st, 1921 Schedule of property held by J. N. Esselstyn Town of Kuttawa district, Lyon County General Property Schedule: Automobiles (1 Ford, 3 yrs old; 1 Ford, 2 yrs old; 1 Dodge, 1 yr old) / Furniture and Fixtures other than household and kitchen furniture / Household and Kitchen furniture / Miscellany (surveyors' instruments) (8 pages)</p>
239.10021921.38	<p>From: Esselstyn To: E. H. Simmons I have received from the Simmons Hardware Co., invoices amounting to \$429.04 for the printing and mailing of the booklet "Taxation of Farm Lands in Lyon County". Will you please advise me if you want this bill paid through the Store and the store to received 5% commission or do you want it paid</p>

	<p>through the Land Department from the funds in the First State Bank at Eddyville? If it is to be paid through the Eddyville Bank, will you please send me \$1000 for deposit as there will not be enough on deposit to pay this bill after the September accounts are paid.</p>
239.10041921.39	<p>Hillman Land Company letterhead From: A. S. Hartt To: Esselstyn I am under impression that I received a letter from you yesterday, addressed to Mr. E. H. Simmons in which you indicated that you were in need of funds. If so, I have mislaid this letter and have been unable to locate it. If I am correct won't you kindly look this up and send me a duplicate?</p>
239.10061921.40	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 4th regarding a misplaced letter which Miss Hartt was under the impression that it related to the need of funds. The only letter I have written you recently regarding money matters was in regard to Simmons Hardware Co.'s bills for printing the tax booklet. After paying all of the September accounts, there is on deposit at Eddyville \$130.55</p>
239.10081921.41	<p>Hillman Land Company letterhead From: A. S. Hartt To: Esselstyn This is to acknowledge receipt of your letter of October 6th. As Mr. Simmons has not yet returned from his vacation I am unable to tell you just how he wants to handle the invoice for Simmons Hardware Company for \$429.24 but will take it up with him when he gets back and advise you of his wishes. For your personal information the Hillman Land Company has not got a thousand dollars to send you and I don't know just where we are going to get it unless we sell some ties. My suggestion, therefore would be that you "go slow" on spending any money until I can take this up with Mr. Simmons.</p>
239.10141921.42	<p>Proposed Valuation and Classification for 1922 (As of July 1st, 1921) De Graffenried Tract / Hillman Tract Valuation by Judge Bush 1919 Tax Case / Valuation by Judge Bush 1920 Tax Case. 30% increase over 1919 / Valuation by Board of Supervisors for 1921 / Value and Classification of Land Based on Valuations of Board of Supervisors (4 pages) 2nd copy date stamped Aug 18 1921 and Aug 22, 1921 contains three pages. The difference is Assessment of Land in Trigg County as of July 1st, 1920.</p>
239.10141921.43	<p>COPY 12x9 Intangible Personal Property As of July 1st, 1921 Schedule of property held by J. N. Esselstyn 2nd district, Lyon County General Property Schedule: Furniture and fixtures other than household and kitchen furniture (typewriters)/ Libraries / Jewelry (watches) / Gold, Silver and plated ware / Miscellany (guns, pistols, trunks, suitcases, hand bags, surveyor's instruments (8 pages)</p>
239.10141921.44	<p>COPY 12x9 Intangible Personal Property</p>

	<p>As of July 1st, 1921 Schedule of property held by Hillman Land Company [3rd] district, Lyon County General Property Schedule: Each tract listed separately Lands / Automobiles (1 Ford, 3 yrs old; 1 Ford, 2 yrs old; 1 Dodge, 1 yr old) / Furniture and fixtures other than household and kitchen furniture (chairs, desks, adding machines)/ Household and kitchen furniture / Boats and watercraft (motor boats; ferry boats) / Building materials and other materials (crossties) / Miscellany (surveyor's instruments) (8 pages)</p>
<p>239.10211921.45</p>	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn I am just back from the east and ready to take up any matters and write to ask about amount of taxes we will have to pay in Lyon county, which have not been paid up to date – how much each year and approximately total because we are running extremely low on finances and must have a budget for the next three or four months. I want to reserve for payments of these taxes so at proper time paid promptly. Outside of auto expenses, your salary and expenses we have nothing else to budget for. If there is surveying work, write me separately and see if we can afford it; how long it would take and what it would cost.</p>
<p>239.10231921.46</p>	<p>From: Esselstyn To: E. H. Simmons In reply to your letter of the 21st asking for amount of unpaid taxes in Lyon county. 1920 Tax - \$2278.63 / 1921 Tax - \$2165.42 / Total \$4444.05. The 1920 tax, by the judgement of the Court has been reduced to about the same amount as the 1921 tax although we hope the 1920 tax will be further reduced when the case goes before the Court of Appeals. A few weeks ago I had determined correct acreage of Hillman and De Graffenried tracts and I had conference with Judge Armstrong with this info but he could not see his way to clear to settle litigation but he did overrule Mr. Molloy's motion to have a Commission appointed to classify and determine value of the land.</p>
<p>239.11011921.47</p>	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn RE: Hillman Land Co. vs. Lyon County The time is coming on when we should file with Clerk of the Court of Appeals our record on appeal of the tax case. Please talk with Senator Utlely on this subject and inform me whether the clerk has the record copied. Want to file our brief same time we file with Court of Appeals. I have not heard anything from you or the Company on this subject for some time nor what will be the policy on the question of abandoning the appeal.</p>
<p>239.11021921.48</p>	<p>From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of letter of the 1st regarding appeal of the 1920 Lyon Tax suit. The Clerk of the Lyon Circuit Court has the record about completed; he promised it several times but on account of sickness in his family he has delayed in finishing it. I made an effort to settle this matter with Judge</p>

	<p>Armstrong but he did not think that he and the Fiscal Court had to power to settle it. I think when the new Administration goes into office in January we will be able to settle matter and clean up both the 1920 and 1921 cases therefore we do not want to do any more on the appeal of 1920 case than it is necessary to keep it alive.</p>
239.11031921.49	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Your reply of 2nd received and contents noted. If you and Judge Armstrong can reach an agreement as to the settlement of the tax matters in dispute and one which the Judge thinks the Fiscal Court will approve, we can submit the settlement to the State Tax Commission and feel sure they will approve; it can then be submitted to the Fiscal Court and approved but it by proper orders.</p>
239.11121921.50	<p>From: Esselstyn To: Hon. J. F. Gordon At last I have succeeded in getting the record from the Circuit Clerk. I brought it over to Kuttawa this morning for Mr. Molloy to look over and hope to send on to you by Express. There will be two packages, one containing the evidence, the record and the exhibits; the other the long map which we introduced. Circuit Clerk charged \$18.85 for record and Senator Utley thinks that is too high. Please have someone look it over to see what correct price should be. I still think case will be settled. If not before new administration in place, feel sure after they are in place.</p>
239.11141921.51	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Your letter of the 12th received. As soon as I receive the record of the tax case I will go over it carefully and then file it with Court of Appeals. It's going to be a big job to properly brief this case. Therefore, if it is possible for us to reach a settlement before time to brief it would please me very much. I suggest we take matter of settlement up directly with State Tax Commission and make appointment with them to hear both sides and we attend the appointment and state to Tax Commission exactly what our position in matter and what we willing to do. Noted in ink on bottom: "If you like you can show this to Judge Armstrong and Mr. Molloy – Gordon"</p>
239.11181921.52	<p>From: Esselstyn To: E. H. Simmons As per your request enclosed find copy of the statement showing the valuation of the De Graffenried and Hillman Tracts upon which we have offered to settle the tax litigation on these tracts in Lyon County. Also am enclosing another statement showing the classification of the land of these tracts to show how the total values were arrived at. (3 pages)</p>
239.11251921.53	<p>7x8.5 Summons of Cross Appeal Hillman Land Company, Appellant against Commonwealth of Kentucky, Lyon County, Appellee</p>

	Hillman Land Company is to appear before the Lyon Circuit court on first day of its next December term to answer a cross appeal
239.11301921.54	<p>From: Esselstyn To: Hon. J. F. Gordon</p> <p>Since receiving your letter of 14th suggesting a plan for the settlement of the Tax case in Lyon County, Senator Utley and I have both tried to bring about a settlement but Mr. Molloy is only willing to settle on the basis of Judge Bush's decision which we will not do. Senator Utley tells me he told you about Mr. Molloy's appeal. Court begins next Monday and the appeal will come up at that time but I have not seen Senator Utley to know if he heard from you to see if you would be over for the opening of Court. I think there are things you could say to Judge Bush in Court about our offer to settle the case and about Molloy that Senator Utley might not care to say. I am not prepared for trial of the 1920 case at this term.</p>
239.12071921.55	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn</p> <p>Our record has gone to the Court of Appeals in the tax matter and I hand you herein carbon copy of my brief which has been filed. I have sent a copy of same to Mr. Molloy and Mr. Utley. After we see Molloy's brief we can file a reply to same and also embody any matters that may have been overlooked that you would like to have presented.</p>
239.12081921.56	Carbon Copy of Brief filed by J. F. Gordon 31 pages, bound in black heavy paper
239.12091921.57	<p>From: Esselstyn To: Hon. J. F. Gordon</p> <p>Acknowledge receipt of your letter of the 7th containing copy of your brief in the 1920 tax case. I wish to call your attention to minor error, at bottom of page 5 and again page 11 you use name of E. J. Duncan. The name should be E. J. McCoy. I think the brief covers the case very clear and comprehensive manner. One paragraph could be misunderstood, on top of page 22. This might be taken as admitting that the valuation was only 50% of the Fair Cash Value. You used it as an illustration so if Mr. Molloy tries to take advantage of it, be prepared.</p>
239.12211921.58	<p>14x8.5 listing of costs in Hillman Land Company vs. Commonwealth of Kentucky, Lyon County. Totals \$329.00. Pencil notation at bottom of subtracts \$242.00 (cost of witness fees) giving \$87.00. ½ of this total gives \$43.50. Attached by paperclip receipt/check from Hillman Land Company for Forty three & 50/100 dollars for "In full for ½ of general costs in 1919 Tax Case" attached by paperclip 14x8.5 list of people's names in pencil with a number [number of days attendance in court?]</p>
239.12241921.59	<p>From: Esselstyn To: Hon. J. F. Gordon</p>

	<p>Under separate cover I am sending you copy of Mr. Molloy's Brief which he delivered to Senator Utley yesterday. Senator Utley has read the brief and will write you as he has a few suggestions. In looking over the brief, I find but one point that is worthy of consideration, on page 8, at bottom where he shows where he gets the idea that district No. 3 was raised 41%. I am going to look it up and hope to find that his 41% will not stand investigation. There are several points that he has so mixed up that I don't think they will be effective. Before you write your reply, would like to come over to talk with you and present data I may work out of the tax records to counter his 41%</p>
239.12271921.60	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn RE: Appealed Tax Case Your letter of the 24th received; also copy of Mr. Molloy's brief, omitting the schedules which he says he will file herewith but I perhaps have copies of these schedules in my files. I will not undertake to prepare a reply brief until after your suggested conference.</p>
239.01231922.61	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Enclosed I hand you two copies of my reply brief in the 1920 tax case. One of these copies is for your files and the other one you will please hand to Senator Utley and ask him to deliver it to Mr. Molloy and take enclosed receipt for same and send receipt to me. I have to have this receipt before I can file the reply brief in the Court of Appeals. Noted in upper left corner in pencil: "Dear Esselstyn. The reply brief is filed. Herewith your copy – U[tley]"</p>
239.01241922.62	<p>Carbon Copy of Reply Brief filed by J. F. Gordon Court of Appeals of Kentucky Hillman Land & Iron Company, Appellant vs. Commonwealth of Kentucky and Lyon County, Appellees. 14 pages</p>
239.01241922.63	<p>From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of your letter of the 23rd enclosing copies of your reply in the 1920 tax case. I took the copies and letter to Senator Utley who took the copy and receipt to Mr. Molloy who refused to sign the receipt so he did not get the copy, he would not sign the receipt as he did not want to waive any of his rights. Senator Utley would have forced it on him through the Sheriff but the Sheriff was not in his office but tomorrow the Senator will deliver the copy to the Sheriff and take him receipt for it, who will deliver it to Molloy.</p>
239.01261922.64	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn</p>

	Your letter of January 24 th received. I will endeavor to handle the matter of obtaining a receipt for my brief either through Senator Utley and the Sheriff or through the Attorney General.
239.02011922.65	Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn I have filed my reply brief in the Hillman Land Case by consent of the Attorney General. You may therefore ignore Mr. Molloy in this matter. Noted in bottom left corner: "Copy to Mr. J. N. Esselstyn / Kuttawa, Ky"
239.02281922.66	From: Esselstyn To: Hon. J. F. Gordon This morning at Eddyville, Senator Utley told me that some time ago he received from the Attorney General a request for the advancement of the 1920 tax case on the Docket of the Court of Appeals, that he forwarded the same to you but had received no acknowledgement of the same. In order that I may be posted on this matter will you please advise me what disposition you made of the matter.
239.undated.67	Valuations of various tracts of land in three columns. Judge Bush's valuation as of July 1 st , 1918 / As valued by Company as of July 1 st , 1921 / Judge Bush's valuation as of July 1 st , 1919. The column for Judge Bush's valuations list only De Graffenried Tract and Hillman Tract. Column of value by Company also lists Andy Smith Tract, Cothran Tract and Hillman Ferry Tract.
239.04031922.68	6.5x8 Notice of increase in valuation of property for taxation of Hillman Land & Iron Company. 4030 acres of DeGrafferied and 12185 acres Hillman from \$150,377 to \$160,000. Can appear before Board on 14 th April 1922 and offer evidence why said increase should not be made.
239.undated.69	4x9 Scrap paper (back of Invoice form for Lander Mining Company / Lander, Wyoming). Written in pencil Total Raise of Board of Supervisors from 150,377 to 160,000 calculation.