

Tr. X-9244

IN THE ORPHANS' COURT OF PHILADELPHIA COUNTY

(No. 543, Jan. Term 1909)

Estate of HENRIETTA GRAFF, deceased

(Died October 22, 1907)

FIRST ACCOUNT OF

THE PENNSYLVANIA COMPANY FOR INSURANCES ON LIVES AND GRANTING ANNUITIES

Succeeding Trustee of the residuary estate

under Ninth Item of the Will

in Trust for CHARLES FREDERICK GRAFF

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	<u>PRINCIPAL</u>	Pages
Debits	✓ \$91,176.23	1 - 6
Credits	✓ 15,603.43	7 - 17
Balance on hand	75,572.80	17 - 18
 <u>INCOME</u>		
Debits	4,161.05	19 - 21
Credits	793.61	21 - 22
Balance to Distribution Account	3,367.44	22
Distributed	1,200.00	22
Balance on hand	2,167.44	22
 <u>RECAPITULATION</u>		
Debits	95,337.28	
Credits	16,397.04	
Balance	78,940.24	
Distributed	1,200.	
Balance on hand	- 77,740.24	

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PRINCIPAL

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The Accountant charges itself with Principal
received as follows:

1928
June 7

Award by the Adjudication of the Orphans'
Court of Philadelphia Co., Pa. upon
the Account of George Vaux, Jr. and
Edward A. Groves, Trustees (as stated
by Girard Trust Co. and Mary James Vaux,
Executors of the Will of George Vaux, Jr.,
deceased) in Trust for Charles Frederick
Graff during his lifetime, in accordance
with the terms of the ninth item of the
Will

Composed of:-

3000 United States of America, Third Liberty Loan, 4-1/4%	3 100	3000.
3000 Cincinnati, Indiana, St. Louis & Chicago R.R. 4%	3 95	2850.
3000 Erie R.R. Co., Prior Lien, 4%	3 84	2520.
3000 Penna., New York Canal & R.R. Co., 4%	3 95	2850.
1000 Penna., New York Canal & R.R. Co., 5%	3 99-1/2	995.
2000 Lehigh Valley R.R. Co., Gen. Cons. 4%	3 86-1/2	1730.
2000 Phila. & Reading R.R. Co., Imp. 4%	3 82	1640.
1000 Gettysburg & Harrisburg Ry. Co., 1st 5%	3 95-3/4	957.50
3000 Buffalo & Susquehanna R.R. Co., 1st 4%	3 76	2280.
1000 Pittsburgh Terminal R.R. & Coal Co., 1st 5%	3 99-1/2	995.
1100 City of Phila. 3-1/2%	3 96	1056.
200 City of Phila. 3-1/2%	3 105	210.
2000 City of Lancaster, Pa. 3-1/2%	3 100	2000.
2000 Bond & Mge. on 313 Lincoln Ave., Collingdale, Pa.		<u>2000.</u>
	Forward-	25083.50

	Brought forward-	25083.50	
3000	Bond & Mge.on 969 N. 6th St.	3000.	
2000	" " 111 N. 2nd St.	2000.	
5000	" " 872 Main St.	5000.	
3000	" " Summit Ave.& Oak Lane, Primos, Pa.	3000.	
1800	" " 6332 Regent St.	1800.	
1800	" " 6330 "	1800.	
1500	" " Ithan St.	1500.	
7500	" " Haverford & Union Ave., Narberth, Pa.	7500.	
1800	" " 1310-12-14 George St.	1800.	
4500	" " Kenmore Rd.,Brookline,Pa.	4500.	
1600	" " 2734-36 Palethorp St.	1600.	
4000	" " 604 (now 1702) 5th Ave., Pittsburgh, Pa.	4000.	
10000	" " 128 N. Third St.	10000.	
Cash		<u>5357.72</u>	
		77941.22	
<u>Realty</u>			
3500	Bond & Mge.on 3500 Highland Ave.,Lansdowne, Pa.	3500.	
2500	Bond & Mge.on 5827 Pine St	2500.	
3000	" " 930 Atwood Rd.	3000.	
Cash		<u>1566.44</u>	<u>10566.44</u>
	Balance as per Adjudication		88507.66
1928			
Apr. 7	Principal of 5000 Bond & Mge. on premises 872 Main St.,Darby, Pa. @ 6% (Included in the Award)	<u>5000.</u>	
June 5	Principal of 3000 Bond & Mge. on premises Oak Lane & Summit Ave.,Primos,Pa. @ 6% (Included in the Award)	<u>3000.</u>	
Sep.15	Principal of 3000 United States 3d Liberty Loan, 4-1/4% due 1928 (Included in the Award)	<u>3000.</u>	
	Forward-		<u>88507.66</u>

		Brought forward-	88507.66
1931			
July 1	Gain on 1300 City of Phila. 3-1/2% (Loan of 3/15/1900)	1300.	
	Included in the Award as follows:		
	1100.- @	1056.	
	200.- @	<u>210.</u>	34.
Nov. 4	Gain on 3000 Cincinnati, Indiana, St. Louis & Chicago R.R. 4% due 1936, sold @ 99	2970.	
	Included in the Award @	<u>2850.</u>	120.
1933			
June 5	Gain on 200 United States Treasury, 3-3/4% due 1956/46, sold @ 103-27/32	207.69	
	Investment of May 25, 1932 cost	<u>196.50</u>	11.19
1934			
Apr. 24	Net rents of 969 N. 6th St., collected by The Pennsylvania Co., etc. as mortgagee-in-possession, applied on a/c unpaid taxes (See Credit of Oct. 6, 1933)	<u>129.69</u>	
Sept. 1	Principal of 2000 City of Lancaster, Pa. 3-1/2% (Included in the Award)	<u>2000.</u>	
1935			
Aug. 8	Net rents of 128 N. Third St., collected by The Pennsylvania Co., etc. as mortgagee-in-possession, applied on a/c unpaid taxes (See Credit of July 12, 1935)	<u>103.28</u>	
Oct. 18	Gain on 1000 Gettysburg & Harrisburg Rwy. Co., 4-1/2% due 1956, sold @ 105-1/4 less charges	1049.60	
	Included in the Award @	<u>957.50</u>	92.10
Dec. 11	Net rents of 5827 Pine St., collected by The Pennsylvania Co., etc. as mortgagee-in-possession, applied on account of unpaid taxes (See Credit of Nov. 8, 1935)	<u>41.06</u>	
1936			
June 6	From Insurance Companies in settlement for fire loss 5/18, premises 111 N. 2nd St., Darby, Pa. (See Credit of Jan. 19, 1935)	<u>132.</u>	
Oct. 16	Principal of 2750 Bond and Purchase Money Mortgage on premises 251 Kenmore Road @ 6% (Acquired as per Credit of Oct. 25, 1933)	<u>2750.</u>	
Dec. 17	Gain on 2000 Alabama Power Co., 1st & Ref. Mtge. 5% due 1968, sold @ 98-3/8 less charges	1961.66	
	Investment of Nov. 25, 1936 cost	<u>1920.39</u>	41.27
1937			
Apr. 8	Gain on 4000 Electric Co. of New Jersey, 1st Mtge. 5% due 1947, called @ 102-1/2	4100.	
	Investment of Oct. 9, 1928 cost	<u>3970.</u>	<u>130.</u>
		Forward-	88936.22

		Brought forward-	90496.10
1940			
Oct.21	Gain on 4300 Consolidated Federal Farm Loan, Twelve Federal Land Banks, 3% due 1955, sold @ 107-1/4	4611.75	
	Investment of July 29, 1938 cost	<u>4368.</u>	243.75
	Gain on 650 United States Treasury Bonds, 2-7/8% due 1960, sold as follows:		
	1939, Dec. 26- 150 @ 107-12/32	161.06	
	1940, May 10- 200 @ 108-5/32	216.31	
	Oct. 21- 300 @ 108-22/32	<u>326.06</u>	
	Investment of Jan. 22, 1936 cost	703.43	
		<u>653.25</u>	50.18
	Gain on 5000 Puget Sound Power & Light Co., 1st & Ref. Mtge. 5% due 1950, sold @ 100-1/4 less charges	4997.50	
	Investment of Nov. 15, 1939 cost	<u>4611.30</u>	386.20
25	a/c Principal of 3000 (part of 115000) Bond & Mge. on premises E. side Montgomery Ave. 195' N. of Church St., Bryn Mawr, Pa. @ 5%, as follows:		
	1936, Apr. 28	115.39	
	1937, Apr. 27	230.78	
	1938, Oct. 26	115.39	
	1939, Oct. 27	115.39	
	1940, Apr. 25	692.34	
	Oct. 25	<u>576.90</u>	
	(Investment of Nov. 6, 1931)		<u>1346.19</u>
1941			
Jun. 10	Principal of 1500 Bond & Mge. on premises 18 N. Ithan St. @ 5%, as follows:		
	1937, Nov. 27	500.	
	1938, Oct. 11	50.	
	1940, Jul. 20	100.	
	Sep. 14	100.	
	Oct. 26	100.	
	Nov. 23	150.	
	1941, Feb. 5	50.	
	Jun. 10	<u>450.</u>	
	(Included in the Award)		<u>1500.</u>
Jul. 16	Principal of 1800 Bond & Mge. on premises 6330 Regent St. @ 6%, as follows:		
	1936, Jan. 22	50.	
	Jun. 12	50.	
	Dec. 22	50.	
	1937, Jun. 29	50.	
	Dec. 28	50.	
	1938, Jun. 23	50.	
	Dec. 29	50.	
	1939, Jun. 30	50.	
	Dec. 26	50.	
	1940, Jun. 17	50.	
	Dec. 26	50.	
	1941, June 9	50.	
	Jul. 16	<u>1200.</u>	
	(Included in the Award)		<u>1800.</u>
		Forward-	91176.23

Brought forward-

91176.23

1941
Sept.9

a/c Principal of 3500 Bond & Mtge. on
premises 52 Highland Ave., Lansdowne,
Pa. @ 5%, as follows:

1937, Aug. 30	87.50	
1938, Mar. 16	87.50	
Sep. 12	87.50	
1939, Mar. 16	87.50	
Sep. 14	87.50	
1940, Mar. 20	87.50	
Sep. 14	75.	
1941, Mar. 15	75.	
Sept. 9	75.	750.

(Included in the Award, now reduced to
2750.00)

30 a/c Principal of 2000 Bond & Mtge. on
premises 313 Lincoln Ave., Collingdale,
Pa., @ 5%, as follows:

1938, Mar. 22	50.	
Oct. 6	50.	
1939, Apr. 10	50.	
Oct. 13	50.	
1940, Apr. 6	50.	
Oct. 7	250.	
1941, Apr. 8	50.	
Sep. 30	50.	600.

(Included in the Award, now reduced to
1400.00)

Oct. 16 a/c Principal 3000 Bond & Mtge. on
premises 930 Atwood Road @ 5%,
as follows:

1938, Jul. 22	100.	
Dec. 22	100.	
1939, Oct. 9	100.	
1940, May 8	75.	
Oct. 21	150.	
1941, Apr. 21	60.	
Oct. 16	135.	720.

(Included in the Award, now reduced to
2280.00)

Dec. 26 a/c Principal 7500 Bond & Mtge. on
premises 416 Haverford Ave.,
Warberth, Pa. @ 5%, as follows:

1936, Jun. 29	100.	
Dec. 23	100.	
1937, Jun. 24	100.	
Dec. 23	100.	
1938, Jun. 24	100.	
1939, Dec. 26	200.	
1940, Jun. 24	150.	
Dec. 23	150.	
1941, Jun. 30	100.	
Dec. 26	300.	1400.

(Included in the Award, now reduced to
6100.00)

Forward-

91176.23

Brought forward-

91176.23

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The Accountant Claims Credit for Payments
as follows:

1928			
Jul.11	Refunding Girard Trust Co. cost of certified copy of adjudication, photostats of account and Will	41.20	
Aug.10	Cost of recording copy of Will in Delaware County to satisfy mortgage	4.50	
Oct. 1	Investment in 5000 Mart J. Welsh, 1st Mtge. R.E. (1918-22 Chestnut St. @ 6% due 1934	<u>5000.</u>	
9	Investment in 4000 Electric Co. of New Jersey, 1st Mtge. 5% due 1947 @ 99-1/4 (Called Apr.8,1937 for 4100.)	<u>3970.</u>	
31	Investment in 8000 Morewood Gardens, Pittsburgh, Pa., 1st Mtge. S.F. 6% due 1948 @ 99-3/4 as follows: 1928, Oct. 1, 5000.- " 31, 3000.- Exchanged Aug. 2, 1933 for 4000 Morewood Corp., 1st Lien Collateral Trust 6% due 1953, and 80 shares (No Par) Common Voting Trust Ctfs. carried @ (Sold Apr.14, 1939 for 5593.60)	4987.50 <u>2992.50</u> <u>7980.</u>	
1929			
Aug. 9	Investment in 1000 James A. Wynn (1616-26 Walnut St.) 1st Mtge. 6% due 1934	<u>1000.</u>	
1931			
Sep.22	Investment in 1000 Hotel Brighton, 1st Mtge. 6% due 1936	<u>1000.</u>	
Nov. 4	Insurance and postage on 3000 Cincinnati, Indianapolis, St. Louis & Chicago, 4%, mailed to New York		.35
6	Investment in 3000 (part of 115000) Bond & Mtge. on premises E. side Montgomery Ave. 195' N. Church St., Bryn Mawr @ 5% (Reduced Oct.25, 1940 to 1153.81)	<u>3000.</u>	
	Forward-	46.05	91176.23

	Brought forward-	46.05	91176.23
1932			
May 25	Investment in 200 United States Treasury, 3-3/4% due 1956/46 ③ 98-8/32 (Sold June 5, 1933 for 207.69)	<u>196.50</u>	
1933			
Apr. 7	4500 Bond & Mge. of G. Delmar Bennett et ux on premises 251 (formerly 239) Kenmore Rd., Brookline, Pa. ③ 6%, mortgage foreclosed this date, included in the Award ③ 4500. Paid taxes, costs of foreclosure and expenses of subsequent sale, as follows:		
	1932, Nov. 18, F.S. Edmonds, Esq., a/c costs	100.	
	1933, Apr. 12, County and Twp. Taxes 1932	60.13	
	" 12, Sewer Rent 1932	9.05	
	" 12, School Taxes 1932	74.87	
	" 13, Taxes 1931	132.25	
	" 18, F.S. Edmonds, Esq., } bal. costs and fee)	66.55	
	Oct. 25, Revenue stamp on deed	5.	
	Wm. J. Ott, commission on sale	190.	
	Bryn Mawr Trust Co., certification of taxes and sewer rents	<u>1.25</u>	
	Real Estate 251 Kenmore Rd. carried ③ (Sold Oct. 25, 1933 for 4750.-)	<u>5139.10</u>	
	Forward-	46.05	91176.23

	Brought forward-	46.05	91176.23
1933			
Oct. 6	3000 Bond & Mtge. of Michael Lundy on premises 969 N. 6th St. @ 6%, mortgage foreclosed this date, included in the Award @ 3000. Paid taxes, water rent, costs of foreclosure, etc. and expenses of subsequent sale, as follows:		
	1933, Aug. 24, F.S. Edmonds, Esq., a/c costs	65.	
	Sept. 8, Notary affidavit re: foreclosure	.50	
	Oct. 18, Taxes 1933 (3/4th propn.)	86.58	
	" 20, Water Rent 1932	17.25	
	Taxes 1931	139.71	
	" 1932	133.19	
	Dec. 5, F.S. Edmonds, Esq., bal. costs and fee	56.82	
1938, Oct. 3,	Edmonds, Obermayer & Rebmman, costs in revival of judgment vs. Michael Lundy	20.10	
1939, Jun. 16,	B.B. Leider & Co., Inc., appraisal	5.	
	Aug. 26, Revenue and City stamps on deed	2.75	
	M. Hurevitz, comm. on sale	75.	
	Oct. 6, Cost of preparing apportionment of proceeds of sale	<u>20.</u>	
		3621.90	
	Less Net rents prior to foreclosure, rec'd. 4/24/34	<u>129.69</u>	
	Real Estate 969 N. 6th St. carried @ (Sold Aug. 26, 1939 for 1500.)	<u>3492.21</u>	
25	Loss on Real Estate premises 251 Kenmore Rd., Brookline, Pa. acquired as per Credit of Apr. 7, 1933 @	5139.10	
	Sold for 4750.- as follows:		
	1933, Jun. 23, on account	250.	
	Oct. 25, Bal. cash	1750.	
	And purchase money mtge. for 3 years @ 6% (paid Oct. 16, 1936)	<u>2750.</u> <u>4750.</u>	389.10
	(The above proceeds of sale being subject to apportionment under the Nirdlinger Decision as detailed in Schedule "D" hereto attached, the amount apportioned to Income transferred as per Credit of Jan. 13, 1942 in the amount of 291.24)		
	Forward-	435.15	91176.23

	Brought forward-	435.15	91176.23
1934			
Sep.20	Investment in 3000 New York Power & Light Co., 1st Mtge. 4-1/2% due 1967 @ 85-1/2 and charges (Called Nov.1, 1939 for 3138.-)	<u>2572.95</u>	
1935			
Jan.19	2000 Bond & Mge. of Ethel H. Stevenson on premises 111 N. 2nd St., Darby, Pa. @ 6%, mortgage foreclosed this date, included in the Award @	2000.	
	Paid taxes, costs of foreclosure and expenses of subsequent sale, etc. as follows:		
	1934, Oct. 11- Geary & Rankin, Esqs., costs in obtaining possession	22.95	
	Dec. 12- Geary & Rankin, costs and fee in foreclosure	159.09	
	1935, Jan. 24- Taxes 1933	95.59	
	" 1934	86.57	
	1936, June 2- Notary affidavit to proof of loss by fire	.50	
	Jul. 20- F.G. English & Son, repairing fire damage	132.	
	Aug. 14- Revenue and state stamps on deed	2.90	
	Geo. A. Gaul, comm. on sale	87.50	
	1939, Oct. 6- Cost of preparing apportionment of proceeds of sale	<u>15.</u>	
		2602.10	
	Less: From Insurance Companies in settlement of fire loss, refunded June 6, 1936	<u>132.</u>	
	Real Estate 111 N. 2nd St. carried @	<u>2470.10</u>	
	(Sold Aug. 14, 1936 for 1750.-)		
Apr. 27	Notary affidavit to assignment of 2500 Bond & Mge. on premises 5827 Pine St.	<u>.50</u>	
	Forward-	435.65	91176.23

	Brought forward-	435.65	91176.23
1935			
Jul.12	10000 Bond & Mge. of Justin G. Schwerin on premises 128 N. 3rd St. @ 6%, mortgage foreclosed this date, included in the Award @	10000.	
	Paid taxes, water rent and costs of foreclosure, etc. as follows:		
	1935, Apr. 24, F.S. Edmonds, Esq., a/c costs	65.	
	July 6, Taxes 1935 (1/2 propn.)	171.20	
	Aug. 1, F.S. Edmonds, Esq., bal. costs and fee	82.07	
	" 17, Water Rent 1932, 1933-34	57.	
	1938, Dec. 19, Eastern Engineering & Elevator Co., Inc., making necessary alterations to #1 freight elevator to meet with state requirements	<u>696.</u>	
		11071.27	
	Less Net rents prior to foreclosure, rec'd. 8/8/35	<u>103.28</u>	
	Real Estate 128 N. 3rd St. carried in final Balance @	<u>10967.99</u>	
Oct.10	Cost of two short certificates		2.
Nov. 8	2500 Bond & Mtge. of James H. Watson on premises 5827 Pine St. @ 6%, mortgage foreclosed this date, included in the Award @	2500.	
	Paid taxes and costs of foreclosure, as follows:-		
	1935, Aug. 2, Taxes 1935 (10/12 propn.)	99.07	
	" 5, Taxes 1934	139.28	
	" 29, F.S. Edmonds, Esq., a/c costs	65.	
	Nov. 21, Bal. 1932 School Taxes	9.96	
	Dec. 4, F.S. Edmonds, Esq., Bal. costs and fee	<u>69.82</u>	
		2883.13	
	Less net rents prior to foreclosure, rec'd. 12/11/35	<u>41.06</u>	
	Real Estate 5827 Pine St. carried in final Balance @	<u>2842.07</u>	
1936			
Jan. 22	Investment in 650 United States Treasury Bonds 2-7/8% due 1960 @ 100-16/32 (Sold Oct. 21, 1940 for 703.43)	<u>653.25</u>	
	Forward-	437.65	91176.23

		Brought forward-	437.65	91176.23
1936				
Aug. 14	Loss on Real Estate premises			
	111 N. 2nd St., Darby, Pa., acquired			
	as per Credit of Jan. 19, 1935 @	2470.10		
	Sold for 1750.- as follows:			
	1936, Jul. 15, On a/c 100.			
	Aug. 19, Bal. <u>1650.</u>	1750.		
	<u>Less</u>			
	Amount apportioned to			
	Income Account Oct. 6,			
	1939 in accordance with			
	the Nirdlinger Decision			
	as detailed in Schedule			
	"A" hereto attached	<u>362.80</u>	<u>1387.20</u>	1082.90
Oct. 5	Investment in 2000 New Orleans			
	Public Service, Inc., 1st &			
	Ref. Mge. 5% due 1955 @ 99-3/8			
	and charges		<u>1998.02</u>	
	(Sold Oct. 21, 1940 for 2093.95)			
Nov. 25	Investment in 2000 Alabama Power Co.,			
	1st & Ref. Mge. 5% due 1968			
	@ 95-3/4 and charges		<u>1920.39</u>	
	(Sold Dec. 17, 1936 for 1961.66)			
Dec. 1	4000 Bond & Mge. of Francesco			
	Miraglia on premises 1702 - 5th			
	Ave., Pittsburgh, Pa. @ 6%,			
	mortgage foreclosed this date,			
	included in the Award @	4000.		
	Paid taxes, costs of foreclosure,			
	expenses of subsequent sale,			
	etc. as follows:			
	1936, Jan. 24- 1933 City tax and			
	lien costs	341.82		
	Sep. 11- Notary affidavit			
	re: writ	.50		
	Nov. 20- Alter, Wright &			
	Barron, Esqs.,			
	costs and fee	529.69		
	" 20- Taxes 1933-34-35-36	1620.17		
	" 20- Edmonds, Obermayer			
	& Rebmman, expenses			
	re: foreclosure	3.		
	Dec. 11- Net expenses paid			
	by The Penna. Co.,			
	etc. as mortgagee-			
	in-possession			
	prior to foreclosure	32.47		
	1937, Jan. 20- Federal and State			
	stamps on deed	5.80		
	Notary fee	.50		
	Repairs	5.		
	A.M. Greenfield, comm.			
	on sale	180.		
	" 22- Notary Ackmt. on deed	.50		
	1939, Oct. 6- Cost of preparing			
	apportionment	<u>10.</u>		
		<u>6729.45</u>		
	Forward-	6729.45	1520.55	91176.23

	Brought forward-	6729.45	1520.55	91176.23
	Premises 1702 - 5th Ave., Pittsburgh (continued)			
	Sold Jan. 20, 1937 for 3600.			
	And Notary Ackmts. <u>0.50</u>	3600.50		
	Less Amount apportioned to Income Account Oct. 6, 1939 in accordance with the Nirdlinger Decision, as detailed in Schedule "B" hereto attached	<u>161.28</u>	<u>3439.22</u>	
	Loss --		3290.23	
1937				
Feb. 24	Investment in 1000 Western Maryland R.R. Co., 1st Mtge. 4% due 1952 @ 103-1/4 and charges	<u>1035.</u>		
May 6	Investment in 2000 Youngstown Sheet & Tube Co., 1st Mtge. 4% due 1961, as follows: 1937, Feb. 25- 1000 @ 103-1/4 and charges May 6- 1000 @ 101-1/8	<u>1035.</u> <u>1011.25</u>		
		<u>2046.25</u>		
	(Sold Oct. 21, 1940 for 2064.29)			
Oct. 22	S. S. Scharf, repairing fire damage, premises 2734-36 Palethorp St. (Refunded by Insurance Companies Oct. 21, 1937)	<u>317.50</u>		
Nov. 26	Investment in 3000 Baltimore & Ohio R.R. 1st Mtge. 4% due 1948 @ 74 (Sold May 8, 1940 for 2075.83)	<u>2220.</u>		
Dec. 20	Investment in 225 Home Owners Loan Corpn. "B" 2-3/4% due 1949 @ 101-20/32 (Sold Dec. 28, 1938 for 229.85)	<u>228.66</u>		
21	Investment in 1000 West Virginia Pulp & Paper, 1st Mge. 4-1/2% due 1952 @ 101 (Called Dec. 13, 1939 @ 1050.-)	<u>1010.</u>		
1938				
Jul. 29	Investment in 4300 Consolidated Federal Farm Loan, Twelve Federal Land Banks, 3% due 1955 as follows: 1936, Nov. 24- 900 @ 103-1/2 1937, Feb. 24- 600 @ 102-3/4 May 3- 2300 at par 1938, Jul. 29- 500 @ 104	931.50 616.50 2300. <u>520.</u>		
		<u>4368.</u>		
	(Sold Oct. 21, 1940 for 4611.75)			
	Forward-		4810.78	91176.23

		Brought forward-	9296.47	91176.23
1940				
Apr. 1	Deficit in carrying charges advanced by Principal on premises 128 N. 3rd St. in accordance with the Nirdlinger Decision, as follows:			
	1939, June 6, 1/1 to 12/31/38	212.70		
	1940, Apr. 1, 1/1 to 12/31/39	<u>122.84</u>		
		335.54		
24	Cost of exchanging 3000 Baltimore & Ohio, 1st 4% due 1948 from registered to coupon in order to effect sale		6.	
May 2	Cost of registry and insurance on Baltimore & Ohio R.R. 4% Registered		.60	
8	Loss on 3000 Baltimore & Ohio R.R., 1st Mge. 4% due 1948, an investment of Nov. 26, 1937 cost 2220. Sold @ 69-1/2 less chges.	<u>2075.83</u>	144.17	
	Investment in 3000 Baltimore & Ohio R.R. 1st Stamped Modified, 5% due 1948 @ 69-1/2	<u>2092.92</u>		
Jun. 12	Specialized Inspection Co., credit report on former owner and bondsman of premises 5827 Pine St.		3.25	
Sep. 30	J.R. Vernon, appraisal of premises 128 N. 3rd St.		3.	
Oct. 7	C.H. Johnson, appraisal of premises 128 N. 3rd St.		5.	
21	Shipping charges on 2000 New Orleans Public Service 5% bonds		.35	
Nov. 12	Investment in 45 shs. American Tobacco Co., Common, as follows:			
	1940, May 1- 15 shs. @ 88 and chges.	1323.15		
	" 3- 10 " @ 88-3/8 and chges.	884.80		
	Nov. 12- 20 " @ 73-7/8 "	<u>182.60</u>		
		<u>3690.55</u>		
1941				
Jan. 3	Investment in 241 shs. Discretionary Common Trust Fund Units, as follows:			
	1940, Nov. 2, 237 shs. @ 103.07	24427.59		
	1941, Jan. 3, 4 " @ 103.45	<u>413.80</u>		
		<u>24841.39</u>		
		Forward-	9458.84	91176.23

	Brought forward-	9458.84	91176.23
1941			
Jan.21	Legal fees of 2.00 per 1000 bond on reorganization on 3000 Erie R.R. Prior Lien, 4%	6.	
Feb. 7	Insurance and postage on Pittsburgh Terminal & Coal Co. 5% bonds, 2/6/41	.39	
Mar. 4	Collector of Internal Revenue, income tax 1940 on profit on sale of capital assets and notary fee	24.33	
17	Dun & Bradstreet, credit information on bondsmen of sundry properties	6.	
Jun.10	Property Service, Inc., credit report on owner and bondsman of mortgaged premises, 1310-12-14 George St.	3.25	
Jul.30	Investment in 2000 Gatineau Power Co., 1st Mtge. 3-3/4% due 1969, as follows: 1941, Jun.19- 1000 @ 77-1/8 and chges. 773.99 Jul.30- 1000 @ 82-1/8 and chges. <u>824.06</u> <u>1598.05</u>		
Aug. 7	Joseph Widing, appraisal of premises 1310-12-14 George St.	10.	
Sep.25	Investment in 60 shs. Socony Vacuum Oil Co., Common @ 9-3/4 and charges <u>595.09</u>		
Oct. 4	Dun & Bradstreet, special credit report on Estate of Francisco Nuraglia re: 1702 5th Ave., Pittsburgh, Pa.	1.50	
17	J.R. Vernon, appraisal of premises 128 N. 3rd St.	3.	
21	Philip O. Widing, appraisal of premises 128 N. 3rd St.	5.	
23	John G. Keck, appraisal of premises 2734-36 Palethorp St.	7.50	
Nov.28	C. H. Johnson, appraisal of premises 128 N. 3rd St.	5.	
1942			
Jan.13	Amount due Income Account under apportionment of the proceeds of sale of premises 251 Kenmore Rd., Brookline, Pa. (sold Oct.25, 1933) in accordance with the Nirdlinger Decision, as detailed in Schedule "D" hereto attached <u>291.26</u>		
	Forward-	9822.05	91176.23

	Brought forward-	9822.05	91176.23
1942 Jan.13	Cost of preparing apportionment of proceeds of sale of premises 251 Kenmore Rd.	15.	
15	G. Ruhland Rebmann, Jr., counsel fee	1250.	
	Clerk of Orphans' Court, for filing this account and adjudication costs	90.	
	Notary acknowledgments to account filed and petition for distribution	1.	
	Trustee's commission on 88507.66 @ 5%	4425.38	
	Balance carried forward	<u>75572.80</u>	
		<u>91176.23</u>	<u>91176.23</u>
1942 Jan.15	Balance brought forward		75572.80

The above Balance is Composed of:-

3000	Erie R.R. Prior Lien, 4% due 1 Jan.1996	2520.
1000	Pittsburgh Terminal R.R. & Coal Co., 1st Mge. S.F. 5%, extended to 1 July 1952	995.
1000	James A. Wynn (1616-26 Walnut St.) 1st Mge. 5% due 15 July 1937	1000.
3000	Baltimore & Ohio R.R., 1st Stamped Modified, 5% due 1 July 1948	2092.92
2000	Gatineau Power Co., 1st "A" 3-3/4% due 1 April 1969	1598.05
✓ 1000	Western Maryland R.R.Co., 1st Mge. 4% due 1 Oct.1952	1035.
2000	Lehigh Valley R.R.Co., Gen.Cons.Mge. 4% due 1 May 2003	1730.
1000	Hotel Brighton, 1st Mge. 3% due 1 Jan.1936 (Reg.)	1000.
5000	Mart J. Welsh (1918-22 Chestnut St.) 1st Mge. R.E. 4-1/2% due 15 Sept.1944 (Reg.)	5000.
3000	Penna. & New York Canal & R.R.Co., Consol.Mge. 4% due 1 Apr. 1949 (Reg.)	2350.
1000	Penna. & New York Canal & R.R.Co., Consol.Mge. 5% due 1 Apr. 1949 (Reg.)	<u>995.</u>
	Forward-	20815.97

	Brought forward-	20815.97
45 shs.	American Tobacco Co., Common	3690.55
60 "	Socony Vacuum Oil Co., Common	595.09
241 "	Discretionary Common Trust Fund Units	24841.39
2280	(balance of 3000) Bond & Mge. of John Donlan on 930 Atwood Road @ 5% due 15 Oct. 1943	2280.
1800	Bond & Mge. of Samuel Scharf on 1310-12-14 George St. @ 6%	1800.
6100	(balance of 7500) Bond & Mge. of Grellet N. Collins on 416 Haverford Ave., Narberth, Pa. @ 5% due 23 June 1946	6100.
2750	(balance of 3500) Bond & Mge. of James Mellon on 52 N. Highland Ave., Lansdowne, Pa. @ 5% due 17 March 1943	2750.
1400	(balance of 2000) Bond & Mge. of John Walls, Jr. on 313 Lincoln Ave., Collingdale, Pa. @ 5% due 13 Oct. 1943	1400.
1600	Bond & Mge. of Samuel Scharf on 2734-36 Palethorp St. @ 5% due 2 Nov. 1942	1600.
1153.81	(part of 50000) (balance of 3000, part of 115000) Bond & Mge. of Bryn Mawr Presbyterian Church on E. side Montgomery Ave. 195' N. of Church St., Bryn Mawr, Pa. @ 5% due 28 April 1942	1153.81
The following real estate acquired by foreclosure of mortgages, viz.:		
5827 Pine St.		2842.07
128 N. 3rd St.	10967.99	
Advance of deficit in carrying charges in accordance with the Nirdlinger Decision	<u>335.54</u>	<u>11303.53</u>
		31172.41
Due Accountant		<u>5599.61</u>
		75572.80

INCOME

-DR-

The Accountant charges itself with items received
as follows:

From 1941, March 12, to which date statements were rendered
and the income paid to Charles F. Graff

1941			
Mar. 12	Balance as per account rendered		395.10
15	6 mo.int. 2900 Mge.52 N.Highland Ave., due 3/17		72.50
	" 5000 M. J. Welsh, 4-1/2%		112.50
21	Rent due 3/15, 5827 Pine St.		35.
Apr. 1	6 mo.int. 3000 Baltimore & Ohio R.R. 4% - 5%		60.
	" 1000 Western Maryland R.R. 4%		20.
	" 3000 Penna. & New York Canal & R.R. 4%		60.
	" 1000 Penna. & New York Canal & R.R. 5%		25.
2	1.02 div. 241 Units Discretionary Common Trust Fund		245.82
8	6 mo.int. 1500 Mge.313 Lincoln Ave., due 4/13		37.50
18	Rent due 4/15, 5827 Pine St.		35.
21	6 mo.int. 2475 Mge.930 Atwood Rd., due 4/15		61.88
	Interest on sundry adjustments re: above Mge.		.36
26	6 mo.int. 1153.81 part Mge.Montgomery Ave.& Church Lane, } due 28th, 5%		28.84
May 1	" 2000 Lehigh Valley R.R. 4%		40.
19	" 1600 Mge.2734-36 Palethorp St., due 5/2		48.
22	Rent due 5/15, 5827 Pine St.		35.
June 2	1.25 div. 45 shs.American Tobacco Co., Common		56.25
9	6 mo.int. 1250 Mge.6330 Regent St., due 6/30		37.50
10	" 450 " 18 N. Ithan St., due 6/10 and interest on adjustments		11.63
18	Rent due 6/15, 5827 Pine St.		35.
30	6 mo.int. 6500 Mge.416 Haverford Ave., due 6/23		195.
July 2	1.06 div. 241 Units Discretionary Common Trust Fund		255.46
9	6 mo.int. 1000 Pittsburgh Terminal R.R.& Coal, 5%		<u>25.</u>
		Forward-	1928.34

		Brought forward-	1928.34
1941			
Jul.15	22.00 per 1000 bond, interest in full to 6/30/41 on 3000 Erie R.R. 4%		66.
16	Accrued interest 6/30 to 7/15 on 1200 Mge.6330 Regent St. 6 mo.int. 1000 J. A. Wynn, 5%		3. 25.
28	Rent due 7/15, 5827 Pine St.		35.
Aug.15	Refund due to cancellation of elevator insurance, covering premises 128 N. 3rd St.		28.17
23	Rent due 8/15/41, 5827 Pine St. 6 mo.int. 1800 Mge.1310-12-14 George St.,due 8/2/41		35. 54.
Sept.2	1.25 div. 45 shs.American Tobacco Co.,Common		56.25
9	6 mo.int. 2325 Mge. 52 N.Highland Ave.,due 9/17		70.63
15	" 5000 M. J. Welsh, 4-1/2%		112.50
25	Rent due 9/15, 5827 Pine St.		35.
Oct. 1	6 mo.int. 3000 Baltimore & Ohio R.R. 4 - 5%		60.
	" 2000 Gatineau Power Co., 3-3/4%		37.50
	" 1000 Western Maryland R.R. 4%		20.
	" 1450 Mge. 313 Lincoln Ave.,due 10/13		36.25
	" 3000 Penna. & N.Y. Canal & R.R. 4%		60.
	" 1000 Penna. & N.Y. Canal & R.R. 5%		25.
2	1.21 div. 241 Units Discretionary Common Trust Fund		291.61
16	6 mo.int. 2415 Mge.930 Atwood Rd.,due 10/15 @ 5%		60.38
25	" 1153.81 part Mge.N.E.cor.Montgomery Ave.& Church Lane, due 28th		28.84
	Rent due 10/15, 5827 Pine St.		35.
Nov. 1	6 mo.int. 2000 Lehigh Valley R.R. 4%		40.
14	" 1600 Mge.2734-36 Palethorp St.,due 11/2		48.
22	Rent due 11/15, 5827 Pine St.		35.
Dec. 1	0.75 div. 45 shs.American Tobacco Co.,Common		33.75
24	Rent due 12/15, 5827 Pine St.		35.
26	6 mo.int. 6400 Mge.416 Haverford Ave.,due 12/23		160.
	Interest on adjustment re: above Mge.		<u>.10</u>
		Forward-	3455.32

	Brought forward-	3455.32
1941 Dec. 31	From Discretionary Common Trust Fund, 1941 personal property tax on 237 Units	12.63
1942 Jan. 5	6 mo.int. 1000 Pittsburgh Terminal R.R.& Coal Co. 5%	25.
6	1.46 div. 241 Units Discretionary Common Trust Fund	351.86
13	Amount due Income under apportionment of the proceeds of sale of premises 251 Kenmore Rd., Brookline, in accordance with the Nirdlinger Decision, as detailed in Schedule "A" hereto attached	291.24
15	6 mo.int. 1000 James A. Wynn, 1616-26 Walnut St. 5%	<u>25.</u>
		4161.05

-CR-

The Accountant Claims Credit for Payments
as follows:-

1941 Mar. 15	Corporate Loan Tax on 5000 M.J.Welsh, 4-1/2%	20.
25	Plate Glass Ins. to 1/15/42 on 128 N. 3rd St.	3.31
Apr. 3	Taxes 1941, 5827 Pine St.	113.85
" "	" " 128 N. 3rd St.	202.09
9	Keystone House & Window Cleaning Co., snow removal, 3/1 and 3/10/41, 128 N. 3rd St.	2.50
29	Extended coverage insurance to 11/30/43, 5827 Pine St.	.78
June 5	Water Rent 1941, 5827 Pine St.	16.
" "	" " " 128 N. 3rd St.	5.
9	Elevator Liability Insurance to 6/1/42, 128 N. 3rd St.	14.18
19	Accrued interest 4/1 to 6/19 on 1000 Gatineau Power Co., 3-3/4%	8.13
Jul. 16	Corp. Loan Tax on 1000 J.A.Wynn, 5%	4.
30	Accrued interest 4/1 to 7/30 on 1000 Gatineau Power Co., 3-3/4%	12.40
Aug. 6	Phila. County Personal Property Tax 1941	<u>132.44</u>
	Forward-	534.68
		4161.05

-21-

	Brought forward-	534.68	4161.05
1941			
Aug.14	Property Service, Inc., rent listing for one year, 128 N. 3rd St.	.60	
	" 5827 Pine St.	.60	
Sep.15	Corp. Loan Tax on 5000 M.J.Welsh, 4-1/2%	20.	
25	H.E.Dean, cleaning and repairing heater, 5827 Pine St.	15.54	
Oct.18	A.J.Wilson, repairing sash, 5827 Pine St.	14.45	
Dec. 2	Notary affidavit re: reduction in real estate assessment on 128 N. 3rd St.	.50	
24	A. J. Wilson, carpentering repairs, 5827 Pine St.	7.35	
	A. J. Wilson, cleaning out, 128 N. 3rd St.	9.	
1942			
Jan.15	Corporate Loan Tax on 1000 J.A.Wynn, 5%	4.	
	Trustee's commission on 3737.78 @ 5%	186.89	
	Balance carried forward	3367.44	
		<u>4161.05</u>	<u>4161.05</u>
1942			
Jan.15	Balance brought forward		3367.44

Credit is asked in Distribution Account for the following Payments:

To Charles F. Graff

1941, May 5
July 7

600.	
600.	<u>1200.</u>

Balance on hand	2167.44
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Note

The above balance and future collections are subject to income in hand and accrued to Oct. 22, 1941, date of death of Charles F. Graff.

SCHEDULE "A"

Apportionment

In accordance with the decision of the
Supreme Court of Penna. in the Estate
of Samuel F. Nirdlinger, dec'd. No. 2
(327 Pa. 171)

On the Proceeds of Sale of Premises

111 N. 2nd St., Darby, Pa.

Note:- 2000 Mtge. on the above premises foreclosed Jan.19,1935
Interest was paid to May 19, 1934
Property was sold Aug. 14, 1936

Proceeds received as follows:

7/15/36 - On account	100.	
8/14/36, Balance	<u>1650.</u>	1750.

Less-

Revenue stamps on deed	2.90	
Commission to broker	87.50	
To The Pennsylvania Co., etc., cost of preparing this apportionment	<u>15.</u>	105.40
		1644.60

Deduct - Items of Principal advanced, as follows:

1934, Oct. 11, Foreclosure costs	22.95	
Dec. 12, " "	159.09	
1935, Jan. 24, 1934 Taxes	86.53	
1933 " "	95.59	
1936, June 2, Affidavits to proof of fire loss	.50	
Jul. 20, Repair fire damage	<u>132.</u>	496.66

Less - 6/6/36, Received in payment of fire loss	<u>132.</u>	364.66
		1279.94

Deduct - The following items of Income Expense:

1934, Nov. 15, Plumbing repairs	3.	
New lock	2.50	
1935, Jun. 27, Public Liability Ins. to 3/23/37	1.57	
July 1, Remove rubbish	5.	
Sep. 11, 1935 Taxes	81.83	
Oct. 30, Vandalism Ins. to 11/17/35	1.50	
1936, Jan. 17, One year Vandal. Ins. fr. 11/17	2.60	
Jul. 10, Valuation	5.	
31, New roof	107.40	
Aug. 14, 1936 taxes	<u>85.63</u>	296.03

Less - The following collections:

Received from purchaser, share of taxes and water rents 1936	32.86	
Refunds of Insurance	<u>5.09</u>	37.95

Net Advances from Income	<u>258.08</u>
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Net Proceeds of Sale	1021.86
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(Schedule "A" - 111 N. 2nd St., Darby, Pa.)

Net Proceeds of Sale, brought forward- 1021.86

Deduct - Interest on advances from Principal @ 4%

On	22.95	from	10/11/34	to	12/12		.15
"	182.04	"	12/12/34	to	1/21/35		.85
"	364.16	"	1/24/35	"	6/2/36	19.74	
"	364.66	"	6/2/36	"	6/6	.16	
"	232.66	"	6/6/36	"	7/15	1.01	
"	132.66	"	7/15/36	"	7/20	.08	
"	264.66	"	7/20/36	"	8/14/36	.70	22.69

Amount to be apportioned - 999.17

Apportioned as follows:

From May 19, 1934, last date to which
interest was paid to Aug. 14, 1936,
date of sale -

2 years, 2 months, 25 days or 2.236 years x .04 = .08944

Thus: Permanent Principal = $999.17 \div 1.08944$ or 917.14

Apportioned to Income 82.03

Distribution of the Proceeds of Sale

Principal

Permanent Principal as above	917.14
Refunding advances as above	<u>364.66</u>

Amount due Principal 1281.80

Income

Apportioned to Income as above	82.03
Interest on advances as above	<u>22.69</u>
Total amount apportioned to Income	104.72
Refunding advances from Income as shown above	<u>258.08</u>

Amount due Income 362.80

Gross Proceeds of Sale 1644.60

SCHEDULE "B"

Apportionment

In accordance with the decision of the
Supreme Court of Penna. in the Estate
of Samuel F. Nirdlinger, dec'd. No. 2
(327 Pa. 171)

On the Proceeds of Sale of Premises

1702 Fifth Ave., Pittsburgh, Pa.

Note - 4000 Mtge. on above premises foreclosed Dec. 1, 1936
Interest was paid to Dec. 8, 1934
Property was sold Jan. 20, 1937

Proceeds received as follows:-

1926, Jan. 20 3600.

Less - Revenue stamps on deed	5.80	
Commission to broker	180.	
Expenses re: sale	5.	
To The Pennsylvania Co., etc., cost of preparing this apportionment	<u>10.</u>	200.80

Gross Proceeds of Sale - 3399.20

Deduct - Items of Principal advanced as follows:

1936, Nov. 20, Costs of foreclosure	289.69	
Attorney fee to foreclosure	240.	
Taxes for 1933-34-35-36	1632.88	
Balance foreclosure costs	3.	
Dec. 11, To Mortgagee-in-possession, net expenses prior to foreclosure	<u>32.47</u>	2198.04

Less:- 5/14/37, Received refund on taxes	<u>12.71</u>	2185.33
		1213.87

Deduct - The following items of Income Expense:

12/17/36, 1935 and 1936 Water Rent	77.70	
Less- Refunds of insurance	<u>20.12</u>	

Net advances from Income	<u>57.58</u>
	1156.29

Deduct - Interest on advances from Principal @ 4%

On 2165.57 from 11/20/36 to 12/11	5.05	
" 2198.04 " 12/11/36 to 1/20/37	<u>9.52</u>	14.57

(Forward) Amount to be apportioned - 1141.72

(Schedule "B" - 1702 Fifth Ave., Pittsburgh, Pa.)

Amount to be apportioned, brought forward- 1141.72

Apportioned as follows:

From 12/8/34, last date to which interest was paid,
to 1/20/37, date of sale, or
2 years, 1 mo., 12 days or 2.117 yrs. x .04 - .08468

Thus: Permanent Principal = $1141.72 \div 1.08468$ 1052.59

Apportioned to Income 89.13

Distribution of the Proceeds of Sale

Principal

Permanent Principal as above 1052.59
Refunding advances as above 2185.33

Amount due Principal 3237.92

Income

Apportioned to Income as above 89.13
Interest on advances as above 14.57
Total amount apportioned to Income 103.70
Refunding advances as shown above 57.58

Amount due Income 161.28

Gross Proceeds of Sale 3399.20

SCHEDULE "C"

Apportionment

In accordance with the decision of the
Supreme Court of Penna. in the Estate
of Samuel F. Nirdlinger, dec'd. No. 2
(327 Pa. 171)

On the Proceeds of Sale of Premises

969 N. 6th St.

Note:- 3000 Mtge. on the above premises foreclosed Oct.6,1933
Interest was paid to Oct.26,1932
Property was sold Aug.26,1939

Proceeds received as follows:

1939, June 2, On account	100.	
Aug.26, Balance	<u>1400.</u>	1500.
Less:- Revenue stamps on deed	2.75	
Commission to broker	75.	
To The Pennsylvania Co., etc., cost of preparing this apportionment	<u>20.</u>	<u>97.75</u>

Gross Proceeds of Sale 1402.25

Deduct - Items of Principal advanced as follows:

1933, Aug.24, a/c foreclosure costs	65.	
Sept.8, Affidavit to foreclosure	.50	
18, 3/4 of 1933 Taxes	86.58	
Oct.20, 1932 Water Rent	17.25	
1931 Taxes	139.71	
1932 Taxes	133.19	
Dec. 5, Bal. foreclosure costs	56.82	
1938, Oct. 3, Attorney fees and costs in re: judgment	20.10	
1939, Jun.16, Appraisal fee	<u>5.</u>	524.15
Less- 4/24/34, Received from Mortgagee-in- possession, net collections prior to foreclosure	<u>129.69</u>	<u>394.46</u>
		1007.79

Add - The following items of Income Collections:

Rents collected from 10/6/33 to 8/26/39	1279.79	
Received from purchaser, share of taxes and water rents for 1939	39.64	
Refunds of insurance	<u>18.55</u>	<u>1337.98</u>
Forward-	1337.98	1007.79

(Schedule "C" - 969 N. 6th St.)

Brought forward- 1337.98 1007.79

Less- The following expenses:

1933, Oct. 18,	1933 Taxes	28.86
20,	1933 water rent	17.25
Nov. 16,	5 yrs. fire insurance from 10/26	12.
1934, Feb. 24,	1934 taxes	98.60
Apr. 25,	Burglar insurance from 11/19/33	3.
July 2,	Plumbing repairs	20.
Aug. 4,	3 yrs. General Liability Insurance	2.16
Oct. 17,	Plumbing & heating repairs	64.
31,	Electric repairs and keys	2.10
Nov. 15,	1934 water rent	17.25
1935, Feb. 7,	Plumbing repairs	16.50
27,	1935 taxes	93.41
May 2,	One year Vandal. Ins. from 11/17/34	3.
17,	1935 water rent	15.
Jul. 11,	New wood floor	29.
Aug. 21,	Carpenter work	9.54
Oct. 1,	Repair chimney	22.
28,	Plumbing repairs	5.85
1936, Jan. 17,	One year Vandal. Ins. 11/17	2.60
Feb. 3,	Plumbing repairs	2.
20,	1936 taxes	91.66
Mar. 10,	Heater repairs	9.40
25,	Roofing repairs	21.58
Apr. 27,	Plumbing repairs	6.84
May 4,	Repair cellar steps	6.75
15,	1936 water rent	15.
Sep. 24,	Cost of credit report	1.
Nov. 28,	Repairs to heater and plumbing	14.19
Dec. 8,	One year vandal. insurance	2.60
1937, Feb. 17,	1937 taxes	84.03
May 18,	1937 water rent	15.
Jun. 18,	Plumbing and carpenter repairs	16.35
Aug. 11,	Credit report	.50
18,	Public Liability Ins. to 3/23/40	2.95
Nov. 12,	Vandalism insurance to 11/17/38	2.60
Dec. 13,	Clean and repair heater	14.05
1938, Feb. 9,	1938 taxes	84.03
Mar. 3,	Repairs to heater	14.95
May 17,	Advertising fee	.50
23,	1938 water rent	15.
Jul. 13,	Repairs to steps and door	12.25
Aug. 12,	Audit report	3.
Sep. 19,	Credit report	.50
Nov. 30,	5 yr. fire ins. to 10/26/38	12.
Dec. 5,	Affd. to appeal for reduction in tax assessment	.50
1939, Jan. 3,	Repairs to heating system	16.49
Feb. 10,	3 yrs. Vandal. Ins. to 11/17/41	12.

Forward- 939.84 1337.98 1007.79

(Schedule "C" - 969 N. 6th St.)

	Brought forward-	1337.98	1007.79
	" " 939.84		
1939, Mar. 17, 1939 taxes	89.03		
May 24, 1939 water rent	15.		
Aug. 23, Credit report	.50		
Commission on rents collected on 1279.79 @ 5%	63.99	1108.36	
Net Income collections since foreclosure			<u>229.62</u>
	Net Proceeds of Sale		1237.41
Deduct - Interest on Advances from Principal @ 4%			
On 65.00 from 8/24/33 to 9/8/33		.10	
" 65.50 " 9/8/33 " 9/18		.08	
" 152.08 " 9/18/33 " 10/20		.55	
" 442.23 " 10/20/33 to 12/5		2.21	
" 499.05 " 12/5/33 " 4/24/34		7.71	
" 369.36 " 4/24/34 to 10/3/38		65.56	
" 389.46 " 10/3/38 " 6/2/39		10.33	
" 289.46 " 6/2/39 " 6/16/39		.44	
" 294.46 " 6/16/39 " 8/26/39		2.39	<u>89.37</u>
	Amount to be Apportioned -		1148.04
Apportioned as follows:-			
From Oct. 26, 1932, last date to which interest was paid, to Aug. 26, 1939, date of sale, or 6 yrs. 10 mos. or 6.833 yrs. x .04 = .27332			
Thus - Permanent Principal = 1148.04 ÷ 1.27332 or			<u>901.61</u>
	Apportioned to Income		<u>246.43</u>
	<u>Distribution of the Proceeds of Sale</u>		
Principal			
Permanent Principal as above		901.61	
Refunding advances as shown above		<u>394.46</u>	
	Amount due Principal		1296.07
Income			
Apportioned to Income as above	246.43		
Interest on advances as above	<u>89.37</u>		
Total amount apportioned to Income		335.80	
Less - Net Income collections as above		<u>229.62</u>	
	Amount due Income		<u>106.18</u>
	Gross Proceeds of Sale		<u>1402.25</u>

SCHEDULE "D"

Apportionment

In accordance with the decision of the
Supreme Court of Penna. in the Estate
of Samuel F. Wirdlinger, dec'd. No. 2
(327 Pa. 171)
On the Proceeds of Sale of Premises
251 (formerly 239) Kenmore Road
Brookline, Pa.

Note: 4500 Mtge. foreclosed April 7, 1933
Interest was paid to Jan. 9, 1932
Property was sold - Oct. 25, 1933

Proceeds received 10/25/33 as follows:

Jun. 23, 1933 - Cash on account	250.	
Oct. 25, 1933 - Balance of cash	<u>1750.</u>	2000.
Purchase Money Mortgage (Paid 10/16/36)		<u>2750.</u> 4750.
Less: Revenue stamps on deed		5.
Commission to Broker		190.
Expenses re: sale		1.25
Cost of apportionment		<u>15.</u> 211.25

Net Proceeds of Sale 4538.75

Deduct - Items advanced from Principal:

1932, Nov. 18 a/c Costs of foreclosure	100.	
1933, Apr. 12 1932 Taxes	60.13	
1932 Sewer rent	9.05	
1932 School taxes	74.87	
" 13 1931 Taxes	132.25	
" 18 Balance foreclosure costs	<u>66.55</u>	<u>442.85</u>

4095.90

Deduct - Advances from Income since foreclosure:

Taxes	92.90	
Water Rent	9.92	
Insurance	8.14	
Maintenance	68.70	
Commissions	<u>8.90</u>	188.56
Less Rents collected		<u>177.97</u> 10.59

(Forward) Net Amount received on the Property 4085.31

(Schedule "D" - 251 Kenmore Road)

Brought forward- 4085.31

Deduct - Interest on Principal Advances @ 4%

On 100.00	from 11/18/32	to 4/12/33	1.60	
" 244.05	" 4/12/33	" 4/13/33	.02	
" 376.30	" 4/13/33	" 4/18/33	.21	
" 442.85	" 4/18/33	" 6/23/33	3.19	
" 192.85	" 6/23/33	" 10/25/33	<u>2.61</u>	7.63

Amount to be Apportioned - 4077.68

Apportioned from Jan. 9, 1932, last date to which interest was paid to Oct. 25, 1933, date of sale

$$1.794 \text{ years} \times .04 = .07176$$

Permanent Principal = $4077.68 \div 1.07176$ 3804.66

Apportioned to Income 273.02

Distribution of the Proceeds of Sale

Principal

Permanent Principal as above	3804.66	
Refunding Advances as above	<u>442.85</u>	

Amount due Principal 4247.51

Income

Apportioned to Income as above	273.02	
Interest on Principal Advances	<u>7.63</u>	280.65
Refunding net advances as above		<u>10.59</u>

Amount due Income 291.24

Net Proceeds of Sale 4538.75

Prep. by R.H.L. 1/15/42
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