

The property represented by the railroad stock was taxed to the corporations, the property owned by the Board of Trade was taxed to it, and the bonds of the city of Concord were exempted from taxation.

The surplus capital of the National State Capital Bank to the amount of \$53,248.75 was invested in stock of various corporations. The property represented by stock of New Hampshire corporations was taxed to the corporations, and the property represented by other stock was taxed to the corporations according to the laws of the states where they and the property were located.

The surplus capital of the First National Bank to the amount of \$176,900 was invested in stock of various corporations and bonds of the city of Concord. The property represented by stock of New Hampshire corporations was taxed to the corporations, the property represented by other stock was taxed to the corporations according to the laws of the states where the property was located, and the bonds of the city of Concord were exempted from taxation.

All the shares of the capital stock of each bank were taxed to the owners thereof, April 1, 1894, under the provisions of P. S., c. 65, s. 1.

It was held that the Mechanicks National Bank was entitled to an abatement of \$994; the National State Capital Bank, to an abatement of \$1,064.97; and the First National Bank, to an abatement of \$3,538.

Decree accordingly.

All concurred.

William L. Foster and Streeter & Walker, for the plaintiffs.

Harry G. Sargent, for the defendants.

Coös, }
June, 1895. }

JORDAN v. ATHERTON & Tr.

FOREIGN ATTACHMENT. The question reserved was "how much the trustee should be charged." The amount was adjudged to be \$400.

CLARK, J., did not sit: the others concurred.

Thomas F. Johnson and Drew, Jordan & Buckley, for the plaintiff.

Jason H. Dudley and George H. Bingham, for the defendant.