

determined on a plan of building to be so erected, the cost of which, and the equipment thereof as proposed by him, cannot, as your orators aver, be less than \$700,000. The inventory of the testator's estate, as filed by the defendant for the purposes of the collateral inheritance tax, amounts, in the aggregate, to \$1,110,717

From this must be deducted:—

Collateral inheritance tax,	\$50,369
Commissions, expenses, &c.,	40,833
Cost of the lot at Broad and Christian sts.,	130,000
Annuity fund,	200,000
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	421,202

Leaving for the building and its equipments, \$689,515
which is less than will be necessary for the erection of the building and its equipment as the defendant proposes to erect it.

On the other hand, your orators aver that their net income is as follows:—

From investments, rents, &c.,	\$3,804 94
Annual subscriptions,	4,981 39
Miscellaneous,	58 14
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	\$8,844 47
Deduct salaries and current expenses,	4,193 01
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Leaving for books and contingencies,	\$4,651 46

In the above statement no allowance is made for yearly taxes, the library building being for the present exempt by law.

XXXV. If the two collections can be placed in one building, and that on a site which, by its convenience of access, will compare with the other libraries of the city, the superior inducements it would offer would, by increasing the number of persons resorting to it, increase the income, and thus afford a large revenue for the increase of the collection, now manifestly inadequate to the wants of such a community as this. But if the collections are to be separated, the income of

