ing is completed and ready to be delivered to them. At that time the question of their compliance with the conditions prescribed by the testator's will will have been carefully considered and determined.

Until then his Executor does not think it either necessary or proper for him to form or express any opinion in relation to the course pursued by the Company, to which he has always been designedly a stranger.

I trouble you with this solely to prevent my silence from being considered as an assent to or approval of the petition or decree.

Very respectfully, &c.,
HENRY J. WILLIAMS.

WILLIAM E. WHITMAN, Esq.,

Secretary P. L. Co.

December 21, 1870.

EXHIBIT No. 37.

Letter of Dr. Charles Willing of December 22, 1870.
916 Spruce Street, December 22, 1870.

MY DEAR SIR:-

In enclosing the reply of the Committee to your note of the 17th, I would desire to say that the Committee regards that note as your formal reply to the resolutions of the Board of Directors. If this is not in accordance with your intention in writing that note, pray address another to the Committee which may replace the former one.

I remain with great respect, &c., CHAS. WILLING.

(Signed)
HENRY J. WILLIAMS, Esq.,
712 Walnut Street.

The letter of Mr. Williams to Dr. Willing, of December 30, 1870, is printed on page 29 of defendant's answer.

