and estate in said City Hotel property, which said will primarily and positively, vests in the Children of the testator. And further answering these Defendants deny that a sale, pretended to as aforesaid, would be beneficially and advantageous for all under said will and under any conveyances from Children aforesaid, interested in said property;- which general and collective benefit and advantage, these Defendants urge must appear to be effected by such a sale, if even that sale (passing by all objections of every the kind) could be decreed as prayed, and if in any case whatsoever of an ownership in common, or concurrently, of real property, such property may now for partition or for liquidation and severance of the individual rights and interests, be by a Court of Equity here decreed to be sold.

And these defendants answering say, that although not obliged by the course of this Court to detail reasons against the pretention that a sale as prayed by the Bill, is for all interested, beneficial and advantageous, they may submit, that clearly it cannot be thus beneficial and advantageous for those whose interests in the property are, by virtue of the sale, and as the necessary effect of it under the aim and theory of the Bill, to be lessened to mere estates for life from entire estates, (fee simple and for the whole leasehold interest,) in their extreme extent, and as vested in the testator. And these Defendants answering, might, in addition urge that the said property charged with all the heavy incumbrances and annual liabilities for

taxes and annuity and insurances - charges - already specified - and the superadded large - necessary outlays by a purchaser for repairs and for recruiting furniture, could not be expected at any sale offering, to command a bid for any the smallest amount whatsoever; even if the disadvantageous fact be not regarded, that, as has been stated, the City Hotel property, as used for the hotel business, has interposed within it, and embraces for necessary structures and conveniences, the piece of ground owned, at the testator's death, by his widow, and which has never become property of his estate, or accrued for the benefit of the devisees and bequests to his children, made of said City Hotel property.

And these Defendants further answering say, that it is manifest from all such facts and considerations, that for any claiming under said will interest in said City Hotel property, the only value in such interests is from the rent to accrue from the conducting of said hotel, and in other words, from carrying out the testator's wish for the permanent use of the property as a hotel, and especially is that so where the tenants conducting the hotel are interested themselves in the said property, as is the fact in this case, especially with the Defendant, Andrew McLaughlin, who, these Defendants over, owns the undivided interests of all the Children of said testator in said City Hotel property, now sought to be decreed to be sold, save only the interest by the death of Frances McLaughlin, devolved