These are three letters from W. D. Hoff, an attorney at Stockton in Cedar County, Missouri, to D. C. Entrekin at Independence in Jackson County, Missouri. They concern back taxes on land in Cedar County owned by the estate of Entrekin’s late son, Torbert.

William Davidson Hoff was born on 1 May 1839 at Philippi in Barbour County, Virginia (now West Virginia). He attended Hiram College, where he was a student of James A. Garfield. After service as an officer in the Union Army during the Civil War, in the course of which he was captured and incarcerated at Libby Prison in Richmond, Virginia, he moved to Missouri and became a lawyer. Later he relocated his family to Ohio in order to best educate his children, but he returned to Stockton in 1895. He died on 9 March 1914 and is buried at Stockton.

D. C. Entrekin was born in Ross County, Ohio, on 21 September 1814. He came to Jackson County in 1868 and became a successful farmer there and in Clay County.

These letters deal with Hoff’s efforts to locate Torbert Entrekin’s heirs, so that back taxes on land owned by his estate could be cleared up and the land developed or sold.

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