THe Letter Referances Are to permit numbering in the order each group was stapled.

The papers are in the exact order that I Received them from the person who copied them at the westchester County Court House

A - 1-2
B - 1-2
C - 1-3
D - 1-13
E - 1-17
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G - 1-2
H - 1-6
I - 1-12
J - 1-8
K - 1-2
L - 1
M - 1-10
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At a Surrogate's Court held in and for the County of Westchester, at the County Court House in the City of White Plains on the 15 day of December, 1988

PRESENT:
HONORABLE
VANS B. BREWSTER
SURROGATE

Probate Proceeding, Will of LOIS BURNHAM WILSON, Deceased.	x	file no. of 1988 ORDER FOR SERVICE OF CITATION BY MAIL SCPA 307

Upon reading and filing the verified Petition of Michael Alexander and Owen J. Flanagan dated the 7th day of December, 1988 for probate of the instrument dated August 11, 1983 as the Last Will and Testament of LOIS BURNHAM WILSON, deceased, it is

ORDERED, that a citation issue to the persons named pursuant to the prayer of said petition requiring them to show cause before our said Surrogate's Court of the County of Westchester, at the Surrogate's Office in the City of White Plains, on the 17 day of January, 1989 at 9:30 o'clock in the forenoon of that day, why said instrument dated August 11, 1983 should not be admitted to probate as the Last Will of LOIS BURNHAM WILSON, deceased and why letters testamentary thereunder should not issue to Michael Alexander and Owen J. Flanagan, the executors named therein, and it is further, ORDERED, that service of said citation /and copy of the will upon the following persons ~~Dixon Walker and Kate Spelman Knapp (named in the Will as Kate Knapp)~~ be made by mailing to each of them by ~~registered or~~ certified mail, return receipt requested, by depositing in a post office or post office box regularly maintained by the United States Postal Service in the State of New York, a copy of said citation /and copy of the will contained in a securely closed post-paid wrapper upon which is displayed the address of the sender, at least twenty days before the return date of said citation, directed to the said named persons at the place below named, to wit:

Dixon Walker	at	Box 205 Kent, CT. 06757
Kate Spelman Knapp	at	apt E25 4280 Salt Lake Blvd. Honolulu, HI. 96818
Dr. Leonard Strong	at	9 Haywood Avenue Rutland, VT. 05701
Dorothy Strong	at	9 Haywood Avenue Rutland, VT. 05701
Laura Burnham	at	312 Crescent Boulevard Bennington, VT. 05201, and
Florence Burnham	at	140 Walnut Street Englewood, N.J. 07631,

and it is further

ORDERED, that the affidavit of service to be filed herein shall state whether any mailing has been returned as undelivered and the return receipts shall be filed a part of the proof of service.

Evans V. Brewster
Surrogate

NH

Nathan Clark Burnham d. 1891
m.
Mary Arrison Pancoast d. 1897

- Telford Burnham d. 1923
  m.
  Caroline Matilda McIntyre
  - Alfred Newton Burnham d. 1957
- Mary Burnham d. 1848 age 3 [no issue]
- Alice Burnham d. 1848 age 1 [no issue]
- Walter Burnham d. 1900 [no issue]
- Henry Burnham d. 1851 age 1 [no issue]
- Samuel Burnham d. 1934
  m.
  May
  - Charlie Burnham - presumed dead
  - John Burnham - presumed dead
  - Mamie Burnham - presumed dead
- Charles Pancoast Burnham d. 1873 age 12 [no issue]
- (Nathan) Clark Burnham d. 1936
  m.
  Matilda Hoyt Spelman d. 1930
  - **Lois Burnham Wilson** [DECEDENT] [no issue]
    m.
    William Griffith Wilson d. 1971
  - Rogers Burnham d.1970 [no issue]
    m.
    Laura Smith (Burnham) [surviving]
  - Barbara Burnham d. 1980 [no issue]
    {Barbara Burnham Jones}
    m.
    Cyril R. Jones
  - Katharine Burnham d. 1958 [no issue]
    {Katharine Burnham Swentzel}
    m.
    Gardner Swentzel
  - Lyman Burnham d. 1981 [no issue]
    m.
    [illegible] (Burn[illegible]

m.
Cyril R. Jones

Katharine Burnham d. 1958 [no issue]
{Katharine Burnham Swentzel}
m.
Gardner Swentzel

Lyman Burnham d. 1981 [no issue]
m.
Florence Powers (Burnham)
[surviving]

Matilda Burnham d. 1907 age 1 [no issue]

Hoyt Spelman - predeceased
m.
Lillian Deutch

Margaret Spelman - predeceased

Hoyt Spelman - predeceased

Shirley Spelman - predeceased
{Shirely Spelman Weber}
m.
Tom Weber

Marion Spelman - predeceased
{Marion Spelman Walker}
m.
Frederick Edgar Walker

Ann Walker - predeceased

Dixon Walker - survividing

Marion Spelman Walker - predeceased
{Marion Spelman Walker Bailey}
m.
George Kennedy Bailey

William Spelman Walker - predeceased

William Chapman Spelman, Jr. - predeceased
m.
El nor Burnham

Joe Spelman - predeceased

Kate Spelman Knapp - surviving

William Chapman Spelman - predeceased
m.
Sarah Abagail Hoyt - predeceased

Washington, DC 20224

Person to Contact:
Elizabeth Madigan
Telephone Number:
(202) 566-3824
Refer Reply to:
CC:P&SI:Br.4/TR-31-1992-89
Date:
DEC 22 1989

Walter I. Nathan, Esq.
22nd Floor
460 Park Avenue
New York, N.Y. 10022

Re: Estate of Lois Burnham Wilson
I.D. No. 116-03-8656

Legend

Decedent	=	Lois Burnham Wilson
A	=	William G. Wilson
X	=	Alcoholics Anonymous World Services, Inc.
Year 1	=	1963

Dear Mr. Nathan:

This is in response to your letter dated May 24, 1989, in which you requested a ruling concerning the application of section 2041(a)(2) of the Internal Revenue Code to Decedent's power of appointment. Specifically, you request a ruling that the Decedent's power of appointment is not a general power of appointment as defined in section 2041(a)(2).

In Year 1, Decedent's predeceased spouse, A, entered into an agreement with Organization X that provided for royalties upon the books that A had written. The agreement provided for payment of certain royalties to A during his life and gave him the right to designate beneficiaries of life interests in royalties after his death. He exercised that power by creating a life interest in favor of his widow, the Decedent, and gave her the power to designate a limited class of beneficiaries who would receive life interests in eighty percent of the royalties after her death. She exercised the power in favor of the designated class of beneficiaries. The residual value of the predeceased spouse's writings will pass to Organization X.

Section 2041(a)(2) of the Code provides, in part, that the value of the gross estate shall be determined by including the value of any property with respect to which the decedent has at the time of death a general power of appointment created after October 21, 1942

Section 2041(b)(1) of the Code defines the term "power of appointment" as a power that is exercisable in favor of the decedent, the decedent's estate, the decedent's creditors, or the creditor's of the decedent's estate.

Section 20.2041-1(c)(1) of the Estate Tax Regulations provides that a power of appointment is not a general power of appointment if by its terms it is exercisable only in favor of one or more designated persons or classes other than the decedent or his creditors or the decedent's estate or the creditors of his estate. A decedent may have two powers in the same instrument, one of which is a general power of appointment and the other is not

In this case, the Decedent had no <u>inter vivos</u> power of appointment. Thus, she could not appoint any part of the royalties to herself or her creditors during her life. In addition, the Decedent's power of appointment as to eighty percent of the royalties was limited to appointing a life estate to a designated class of beneficiaries, so she could not appoint to her estate. Consequently, as to eighty percent of the royalties, the Decedent was restricted to appointing the property to a designated class of beneficiaries other than herself, or her estate.

The only remaining question is whether she could appoint to the creditors of her estate. The creation of legal rights and interests in property such as the breadth and scope of a power of appointment is a matter of state law. The New York Court of Appeals has held that, "in construing [a] power, we are required not only to consider its express terms, but also, if necessary, the general plan purpose, and intent of the testator as found within the express provisions and within the will as a whole." <u>In re Kennedy's Will</u>, 279 N.Y. 255, 263 (1938). In the case of eighty percent of the royalties appointable to a designated class of beneficiaries the persons to whom she could appoint were restricted. New York's EPTL 10-5.1 provides that the scope of a power of appointment is unlimited except as the donor manifests a contrary intention. Thus, in New York, a power is deemed unlimited unless the donor makes an affirmative expression of intent to limit the donee's power. <u>See</u> <u>Geneva Trust Co. v. Sill</u>, N.Y.S.2d 289 (Sup. Ct. 1941).

In this case, the donee's (Decedent's) power is expressly limited as to eighty percent of the royalties. She can only

Walter I. Nathan, Esq.

appoint a life interest to a designated class of beneficiaries. Thus, under New York state law she could not appoint to the creditors of her estate. Consequently, as to the eighty percent of the royalties, the decedent did not have a general power of appointment within the meaning of section 2041 of the Code. Therefore, eighty percent of the royalties are not includible in her estate.

In accordance with the power of attorney on file with this office, we are sending a copy of this letter to your authorized representative.

This ruling is directed only to the taxpayer who requested it. Section 6110(j)(3) of the Code provides that it may not be used or cited as precedent.

Sincerely,

Assistant Chief Counsel
(Passthroughs and Special
Industries)

By Lee A. Dunn
Lee A. Dunn
Senior Technician Reviewer
Branch 4

Enclosure
  Copy for section 6110 purposes

THIS . GREEMENT dated the 11th day of August, 1983 between LOIS B. WILSON (herein the "Grantor") and MICHAEL ALEXANDER and O EN J. FLANAGAN (herein the "Trustees").

W I T N E S S E T H :

FIRST A. Whenever the term "Trustees" is used in this Agreement, it shall be deemed to mean the Trustee or Trustees then a ting as such hereunder unless the context shall indicate otherw se.

I. The Grantor hereby transfers and conveys to the Trustees th property described in Schedule "A" hereto annexed (the re eipt of which is hereby acknowledged by the Trustees), to b held by the Trustees, IN TRUST, for the uses and purposes and on the terms and conditions herein set forth.

SECON : The Trustees shall hold, invest and reinvest the trust prope ty, shall collect the income therefrom and shall distribute the ncome and principal of the trust as follows:

. The Trustees shall pay or apply the net income of the t ust in at least quarter annual installments to or to the use of t e Grantor during her life. The Trustees shall pay to the Gran or from time to time so much of the principal of the trust as th Grantor may direct. The Trustees may apply to the use of the rantor so much of the principal of the trust as the Trustees, i their discretion, determine is necessary or appropriate for the support, maintenance or medical care of the Grantor.

7. Twenty percent to NELL WING, if she is then living.

8. Two percent to the Grantor's cousin, CAROL LOU BURNHAM, if she is then living.

9. Six percent to the Grantor's cousin, ANN BURNHAM SMITH, if she is then living.

10. Four percent to the Grantor's cousin, ANN WALKER, if she is then living.

11. Four percent to the Grantor's cousin, DIXON WALKER, if he is then living.

12. Four percent to the Grantor's cousin, KATE KNAP, if she is then living.

13. Four percent to JEAN KALKOFF, who is the cousin of the Grantor's husband, if she is then living.

14. Four percent to BARBARA PALAZZARI, who is the cousin of the Grantor's husband, if she is then living.

C If any person named as a beneficiary under Paragraph "B" hereof is not living at the death of the Grantor and if there is no effective alternate provision for the part of the principal or accumulated income which would have been payable to such beneficiary had he or she been living at the death of the Grantor, then in such event the part which would have been payable to such beneficiary shall be divided among the remaining beneficiaries under Paragraph "B" hereof ratably in the proportion that each of their interests in the principal or accumulated income bears to the aggregate of the interests of all remaining beneficiaries of the principal or accumulated income.

THIRD: Every estate, right, power and discretion conferred by any provisions of this Agreement on the Trustees shall devolve upon, and may be exercised by, any successor. In addition to every power and discretion conferred upon the Trustees by any other provisions of this Agreement, the Trustees shall have all the usual powers conferred by law on trustees in every jurisdiction in which the Trustees may act; and, in addition thereto, the Trustees shall have the following express powers, exercisable in their sole discretion, with respect to all property, whether principal or income, at any time coming into their hands, whether by purchase or in any other manner, and every power of the Trustees shall continue with respect to any property until the execution of every trust and every power in such trust with respect thereto shall have been completed by the actual and final distribution thereof under the terms of this Agreement:

A. To retain, to exchange for any other property, to sell in any manner, to divide, subdivide, partition, mortgage, improve, alter, remodel, repair and develop in any manner any property, real or personal, and to lease any such property for any period of time, without regard to restrictions and without the approval of any court.

B. To make investments and reinvestments in whatever form of investment the Trustees may see fit; and in making and holding investments the Trustees shall not be restricted to those investments which are authorized by law for the investment of trust funds.

C. To make division or distribution in cash or in other property or undivided interests therein, or partly in cash and partly in other property or undivided interests therein, and to allot equal or unequal proportions in any such property or undivided interests therein.

D. To exercise subscription, conversion and other rights and options and to make payments in connection therewith.

E. To take any action and to abstain from taking any action with respect to any reorganization, consolidation, merger, dissolution, recapitalization, refinancing and any other plan or change affecting any property, and in connection therewith to delegate powers and to pay assessments, subscriptions and other charges.

F. To vote personally or by proxy and to delegate power and discretion to such proxy.

G. In any manner and to any extent to waive, modify, reduce, compromise, release, discharge, settle and extend the time of payment of any claim of whatsoever nature in favor of or against the Trustees, or any trust under this Agreement, or all or any of the property of any such trust.

Exhibit 3

H. To make executory contracts and to grant options for any purpose, and to make such contracts and options binding on any Trustee under this Agreement and enforceable against any property of any trust.

I. To borrow money from any person, including the Trustees or their successors, and to pledge assets as security for repayment

J. If any security is received at a value or purchased at a price in excess of the amount payable on its call, redemption, maturity or liquidation, to use any part of the income from such security to amortize the amount of any such excess, but the Trustees shall in no event be required so to use any part of any such income unless the Trustees elect so to do.

K. To employ, at the expense of the trust or trusts, agents, investment advisers, accountants, counsel and other experts, and to delegate discretionary powers to, and rely upon information and advice furnished by, such agents, investment advisers, accountants, counsel and other experts.

L. From time to time to register any property in the name of a nominee of the Trustees or in the name of the Trustees or hold it unregistered or in such form that title shall pass by delivery.

<u>FOURTH</u>: During her lifetime, the Grantor may direct the Trustees to exercise the investment powers in Paragraphs "A",

"B", "C", "D" and "E" of Article "THIRD" in such manner as the Grantor prescribes in writing delivered to the Trustees. Unless the Trustees receive any such direction from the Grantor, the Trustees shall exercise such investment powers in such manner as they, in their discretion, determine. The Trustees shall not be required to act upon any written direction of the Grantor until or unless all then acting Trustees shall have received written copies of such direction, nor shall they be required to so act unless in their judgment compliance with such direction would not substantially increase their duties or responsibilities. However, the Trustees shall be fully protected in accepting as the Grantor's written direction, and in acting upon, any telephone, cable, radio or other message purporting to be from the Grantor.

<u>FIFTH</u>: Any property which may hereafter be transferred by the Grantor to, and accepted by, the Trustees, IN TRUST, under the provisions of this Agreement may be added to, and commingled with, the principal then held in trust under the provisions of this Agreement.

<u>SIXTH</u>: The Trustees shall treat as trust income, when paid, any interest accrued but not paid on any property at the time such property is transferred by the Grantor to, and accepted by, the Trustees IN TRUST under the provisions of this Agreement.

SEVENTH: This Agreement and every trust and every power IN TRUST under this Agreement may be amended or revoked in whole or in part by notice in writing from the Grantor to the Trustees.

EIGHTH: No person dealing with the Trustees shall be obliged to see to the application of any property paid or delivered to the Trustees or to inquire into the expediency or propriety of any transaction or the Trustees' authority to consummate the same.

NINTH: During the life of the Grantor, the Trustees may at any time and from time to time render to the Grantor an account of their proceedings with respect to the trust. If any such account is rendered by the Trustees to the Grantor, written approval of such account by the Grantor shall be binding and conclusive upon all persons then having or thereafter acquiring or claiming any interest in the subject matter of such account and shall be a complete discharge to the Trustees with respect to all matters set forth in such account as fully and to the same extent as though such account had been judicially settled and allowed by a judgment, order or decree of a court of competent jurisdiction in an action or proceeding in which all persons so having, acquiring or claiming any interest in the subject matter of such account were duly made parties and were duly represented.

The foregoing provisions of this Article "NINTH" shall not be deemed to limit the right of the Trustees to have any such account judicially settled despite such written approval.

TENTH: Anything hereinbefore contained to the con- trary notwithstanding, upon the death of the Grantor the Trustees shall pay over to the Executors of the Grantor's estate such amounts from the trust fund as the Executors may request from time to time in writing for the payment or discharge of the Grantor's debts, the Grantor's funeral expenses, the administra- tion expenses of the Grantor's estate and the estate, inheritance and other death taxes payable by reason of the Grantor's death to the United States of America or any state or other government or otherwise, or to any foreign government or subdivision thereof, and all interest and penalties thereon (herein together "estate taxes") whether the property upon or in respect of which the estate taxes are imposed passes under this Agreement or amendment hereto, or under or outside, or has passed outside, the provisions of the Grantor's Will or any Codicil thereto. The Trustees shall have no duty or obligation to inquire as to the correctness, or as to the propriety, or to see to the application thereof by the Executors, but their payment to the Executors shall be a full and complete discharge to the Trustees with respect to such payment.

ELEVENTH: In the event that the Grantor and any person named herein as beneficiary should die simultaneously or under such circumstances that it is difficult or impracticable to determine whether or not the Grantor survived such person, or the Trustees conclude that they cannot be reasonably sure whether or not the Grant r survived such person, then the provisions herein relating to s ch person shall be given effect as if the Grantor had survived uch person.

TWE FTH: The Grantor may remove any Trustee at any time upon wri ten notice to the Trustees and may appoint any successor Tru tee upon written notice to the Trustees. Any Trustee or successor rustee may resign at any time upon written notice to the Granto and to the other Trustees. No Trustee or successor Trustee shall be required to give any bond or undertaking in the State of New ork or elsewhere.

THI TEENTH: The Grantor declares that this instrument and the trust created hereby shall be construed under and regulated by the aws of the State of New York and that the validity and effect of this Agreement and of this trust shall be determined in accordance with the laws of that State, and the Trustees shall not be requir d to account in any court other than one of the courts of tha State.

IN ITNESS WHEREOF, this Agreement has been executed by the Grantor and the Trustees.

LOIS B. WILSON, Grantor

MICHAEL ALEXANDER, Trustee

OWEN J. FLANAGAN, Trustee

STATE OF NEW YORK)
)
COUNTY OF NEW YORK)

On the 11th day of August, 1983, before me personally came LOIS B. WILSON, to me known, and known to me to be the individual described in and who executed the foregoing instrument, and she acknowledged to me that she executed the same.

George L. Selden

GEORGE L. SELDEN
Notary Public, State of New York
No. 60-4512671
Qualified in Westchester County
Term Expires March 30, 1985

STATE OF NEW YORK)
)
COUNTY OF NEW YORK)

On the 11th day of August, 1983, before me personally came MICHAEL ALEXANDER, to me known, and known to me to be the individual described in and who executed the foregoing instrument, and he acknowledged to me that he executed the same.

George L. Selden

GEORGE L. SELDEN
Notary Public, State of New York
No. 60-4512671
Qualified in Westchester County
Term Expires March 30, 1985

STATE OF NEW YORK)
)
COUNTY OF NEW YORK)

On the 11th day of August, 1983, before me personally came OWEN J. FLANAGAN, to me known, and known to me to be the individual described in and who executed the foregoing instrument, and he acknowledged to me that he executed the same.

George L. Selden

GEORGE L. SELDEN
Notary Public, State of New York
No. 60-4512671
Qualified in Westchester County
Term Expires March 30, 1985

SCHEDULE A

Chec dated August 11, 1983 in the amount of $5,000 payable to the order of MICHAEL ALEXANDER and OWEN J. FLANAGAN, as Trustees.

Last Will

and

Testament

of

LOIS B. WILSON

Dated: August 11, 1983

SMITH, STEIBEL, ALEXANDER & SASKOR, P C
480 PARK AVENUE
NEW YORK, N Y 10022

I, [illegible] WILSON, residing [illegible] Bedford Hills, County of Westchester, State of New York, being of sound and disposing mind and memory, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all former wills and codicils by me at any time heretofore made.

<u>FIRST</u>: A. I give and bequeath all of the jewelry, clothing and personal effects I may own at my death to NELL WING, if she survives me.

. I give and bequeath all of the other tangible personal property I may own at my death, including without limitation, books, memorabilia, furniture and furnishings, to THE STEPPING STONES FOUNDATION, a New York not-for-profit corporation.

<u>SECOND</u> I give and bequeath $75,000 to HARRIET SEVERINO, if she survives me.

<u>THIRD</u>: If, at my death, I am the owner of my real property at Stepping Stones, Bedford Hills, New York, I give, devise and bequeath such real property and all structures thereon and appurtenances thereto to THE STEPPING STONES FOUNDATION, a New York not-for-profit corporation.

<u>FOURTH</u>: A. Under the Last Will and Testament of my husband, WILLIAM GRIFFITH WILSON, I have the right to designate beneficiaries who shall be entitled to receive, in such proportions as I may designate, interests after my death in certain of the royalties payable after the death of my said husband under an

agreement dated April 29, 1963, between my husband and Alcoholics Anonymous World Services, Inc. ("A.A.W.S."), of 468 Park Avenue South, New York New York, as amended by an agreement between myself and A.A.W.S. I hereby direct that all of the right, title or interest I may have in or to such royalties shall be disposed of as follows:

1. I give and bequeath a life interest in four percent of such royalties to DR. LEONARD STRONG, who is the husband of my sister-in-law, DOROTHY STRONG, or if he does not survive me, to his children, MURIEL STRONG MORLEY and LEONARD V. STRONG III, if both of them survive me or to the survivor if only one of them survives me.

2. I give and bequeath a life interest in six percent of such royalties to my sister-in-law, DOROTHY STRONG, if she survives me, or if she does not survive me, to her children, MURIEL STRONG MORLEY and LEONARD V. STRONG III, if both of them survive me or to the survivor if only one of them survives me.

3. I give and bequeath a life interest in four percent of such royalties to MURIEL STRONG MORLEY, if she survives me.

4. I give and bequeath a life interest in four percent of such royalties to LEONARD V. STRONG III, if he survives me.

5. I give and bequeath a life interest in four

percent of such royalties to my sister-in-law, LAURA BURNHAM, if she survives me.

6. I give and bequeath a life interest in four percent of such royalties to my sister-in-law, FLORENCE BURNHAM, if she survives me.

7. I give and bequeath a life interest in ten percent of such royalties to NELL WING, if she survives me.

8. I give and bequeath a life interest in one percent of such royalties to my cousin, CAROL LOU BURNHAM, if sh survives me.

9. I give and bequeath a life interest in three percent of such royalties to my cousin, ANN BURNHAM SMITH, if sh survives me.

10. I give and bequeath a life interest in two percent of such royalties to my cousin, ANN WALKER, if she survives me.

11. I give and bequeath a life interest in two percent of such royalties to my cousin, DIXON WALKER, if he survives me.

12. I give and bequeath a life interest in two percent of such royalties to my cousin, KATE KNAP, if she surviv me.

13. I give and bequeath a life interest in two percent of such royalties to my husband's cousin, JEAN KALKOFF, if she survives me.

14. I give and bequeath a life interest in two percent of such royalties to my husband's cousin, BARBARA PALAZZARI, if she survives me.

15. I give and bequeath an interest in fifty percent of such royalties to THE STEPPING STONES FOUNDATION, a New York not-for-profit corporation ("STEPPING STONES") for a period lasting until the later of:

(a) August 31, 1997, or

(b) that date which is ten years after the date of my death.

B. If any beneficiary named in subparagraphs "1 through "14" of Paragraph "A" does not survive me and if there is no effective alternate provision for the portion of the royalties which would have been payable to such beneficiary had he or she survived me, then I give and bequeath such deceased beneficiary's portion of the royalties to STEPPING STONES for the period determined pursuant to subparagraph "15" of Paragraph "A" of this Article.

FIFTH: A. I give, devise and bequeath all of the rest, residue and remainder of my estate, whether real, personal or mixed, of whatsoever kind and nature and wheresoever situate of which I may die seized or possessed or in which I may have any interest or over which I may have any power of disposition, such residue of my estate herein sometimes referred to as my "residua

B.U.

estate", to my Trustees under a Trust Agreement dated August 11, 1983, between LOIS B. WILSON, as Grantor, and MICHAEL ALEXANDER and OWEN J. FLANAGAN, as Trustees, to be added to and commingled with the trust property of that trust and distributed as if it had been a part thereof immediately before my death in accordanc with the provisions of that Trust Agreement and any amendments made to it pursuant to its terms before my death (the Trust Agreement and any such amendments thereto herein sometimes together referred to as the "Trust Agreement").

B. If for any reason the Trust Agreement is not in effect at my death, I give, devise and bequeath my residuary estate to the following persons in the following proportions:

1. Eight percent to DR. LEONARD STRONG, who is the husband of my sister-in-law, DOROTHY STRONG, or if she does not survive me, to his children, MURIEL STRONG MORLEY and LEONARD V. STRONG III, if both of them survive me or to the survivor of them if only one of them survives me.

2. Twelve percent to my sister-in-law, DOROTHY STRONG, or if she does not survive me, to her children, MURIEL STRONG MORLEY and LEONARD V. STRONG III, if both of them survive me or to the survivor of them if only one of them survives me.

3. Eight percent to MURIEL STRONG MORLEY, if she survives me.

4. Eight percent to LEONARD V. STRONG III, if he survives me.

5. Eight percent to my sister-in-law, LAURA BURNHAM, if she survives me.

6. Eight percent to my sister-in-law, FLORENCE BURNHAM, if she survives me.

7. Twenty percent to NELL WING, if she survives me.

8. Two percent to my cousin, CAROL LOU BURNHAM, if she survives me.

9. Six percent to my cousin, ANN BURNHAM SMITH, if she survives me.

10. Four percent to my cousin, ANN WALKER, if she survives me.

11. Four percent to my cousin, DIXON WALKER, if he survives me.

12. Four percent to my cousin, KATE KNAP, if she survives me.

13. Four percent to my husband's cousin, JEAN KALKOFF, if she survives me.

14. Four percent to my husband's cousin, BARBARA PALAZZARI, if she survives me.

C. If my residuary estate becomes distributable under Paragraph "B" hereof and if any person named as a beneficiary under Paragraph "B" hereof does not survive me and if there is no effective alternate provision in Paragraph "B" hereof for the portion of the residuary estate which would have been payable to

L.B.W.

such beneficiary had he or she survived me, then I direct that the portion of my residuary estate which would have been payable to such deceased beneficiary shall be divided among the remaining beneficiaries under Paragraph "B" hereof ratably, in the proporti that each of their interests in my residuary estate bears to the aggregate of the interests of all remaining beneficiaries in my residuary estate.

<u>SIXTH</u>: A. I direct that all estate, inheritance and other death taxes payable by reason of my death to the United States of America or any state or other government or otherwise or any foreign government or subdivision thereof and all interest and penalties thereon (herein together "my estate taxes") shall be paid as expenses of administration out of my residuary estate, without apportionment against any beneficiary either within or without my residuary estate and regardless of whether such proper passes under this Will or otherwise. Under the Trust Agreement, I directed the Trustees to pay over to my Executors such amounts from the trust fund held under the Trust Agreement (herein sometimes the "Trust Fund") as my Executors shall request from time to time in writing for the payment or discharge of my debts, my funeral expenses, the expenses of administering my estate and my estate taxes. If my residuary estate and the Trust Fund are not

sufficient to pay my debts, my funeral expenses, the expenses (including commissions) of administering my estate and my estate taxes, I direct that such debts and expenses shall be paid out of my residuary estate and the Trust Fund before any payment is made on account of my estate taxes. If, and to the extent, that my residuary estate and the Trust Fund are not sufficient to pay all of my estate taxes, I direct that the balance of my estate taxes be paid out of the royalties paid to the individuals named in subparagraphs 1 through 14 of Paragraph "A" of Article "FOURTH" of this Will, and charged *pro rata* to each beneficiary named in said subparagraphs 1 through 14 in the same proportion that his or her percentage of such royalties stated in Article "FOURTH" bears to the sum of the percentages of all such royalties then being paid pursuant to Article "FOURTH" to beneficiaries other than STEPPING STONES.

B. I specifically authorize my Executors to request A.A.W.S. to pay to my Executors on behalf of any beneficiary of royalties named in Article "FOURTH" (other than STEPPING STONES) so much of such royalties as my Executors determine is necessary for the payment of my estate taxes pursuant to Paragraph "A" of this Article. I specifically ask A.A.W.S. to comply with any such request by my Executors. Any amounts paid by A.A.W.S. to my Executors under this paragraph shall be credit against the total amount of royalties payable by A.A.W.S.

C. If there is any dispute as to the time or manner of payment of any of my estate taxes or as to the share my estate taxes to be borne by any beneficiary or by the share royalties passing to any beneficiary, I appoint my Executors arbitrato s of any such dispute and direct that their decision shall be inding and conclusive on all persons beneficially intereste in my estate or in any property passing under this Will.

EVENTH: If any person named herein as devisee, lega or benefic ary and I should die simultaneously or under such ci stances th t it is difficult or impracticable to determine that one of us as survived the other, or my Executors hereinafter named conc ude that they cannot be reasonably sure that one of u has surviv d the other, the provisions herein relating to such person sha l be given effect as if I had survived such person.

IGHTH: A. I appoint MICHAEL ALEXANDER, of 460 Par Avenue, Ne York, New York, and OWEN J. FLANAGAN, of 60 East 42n Street, Ne York, New York, Executors of this my Last Will and Testament. I appoint LEONARD H. STEIBEL, of 460 Park Avenue, Ne York, New Y rk, substitute or successor Co-Executor to serve if either MICH EL ALEXANDER or OWEN J. FLANAGAN fails to qualify or ceases to s rve as my Executor.

B. No bond or other security shall be required of my Execu ors (or of any substitute or successor) in New York

Exhibit 2

Exhibit 3

or in any other jurisdiction.

C. Any reference in this Will to "my Executors" shall mean and include the Executors then qualified and acting.

D. I direct that my Executors shall receive commission (computed at the rates stated in the Surrogate's Cou Procedure ct as amended to the date such commissions are to be paid) on a l property passing under my Will, including without limitation the specifically bequeathed property to be distribute under Arti les "FIRST", "THIRD" and "FOURTH" of my Will. I dire that for t e purpose of determining commissions the specificall bequeathed property shall be valued at the value finally determined in t e Federal estate tax proceedings relating to my esta and that ll such commissions shall be paid out of my residuary estate. f for any reason my residuary estate is insufficient for the p yment of such commissions, I direct that any deficien shall be harged ratably to and paid out of the property on whi such comm ssions are computed in the proportion that any item o such prop rty bears to the aggregate of all items of such prope

<u>NINTH</u>: A. My Executors shall have full power and authority in their absolute and uncontrolled discretion to hold and reta n any of the property coming into their hands hereunde in the s me form of investment as that in which it is received them, al hough it may not be of the character of investments p mitted b law to executors including, but not limited to, the

M. B. L.

engaged at my death, for so long a period as they in their sole, absolute and uncontrolled discretion may deem proper. They shall also have full power and authority, in their absolute and uncontrolled discretion, to improve, sell or lease for any period although it may extend beyond the duration of the administration of my estate, but not to exceed twenty-one years, for any price and with any provisions for renewal or renewals which they shall deem advisable, or mortgage or exchange the whole or any part of the property, real or personal, at any time held by them hereunder, for such price and upon such terms and conditions as may to them seem advisable.

B. My Executors in making investments and reinvestments shall not be limited to securities of the character permitted for the investment of trust funds by the laws of the State of New York or any other State, but instead shall have power in their discretion at any time and from time to time to invest in, and to purchase and hold for investment, such securities, including common and preferred stocks and/or any other type or kind of property, including non-income-producing securities or property and any so-called wasting investments as they in their absolute and uncontrolled discretion shall deem advisable, and from time to time to alter and vary any investment at any time made or held. I specifically authorize my Executors to hold uninvested any part of my estate or funds for such time or times as

Exhibit 2

Exhibit 3

they in their sole and uncontrolled judgment may deem advisable. I have given my Executors the unusual power to purchase and hold non-income producing property and wasting investments and even t hold funds uninvested because I do not wish to limit them in the investment or reinvestment of the estate and so possibly prevent their meeting some contingency which I do not now anticipate. I desire them to be free to purchase and hold such property as the may, in their sole and uncontrolled discretion, deem necessary a any time to protect the corpus of the estate from depletion.

C. No purchaser at any sale made by my Executor shall be bound to inquire into the expediency, propriety, validi or necessity of any sale made by them or to see to or be liable for the application of the purchase moneys arising therefrom.

D. My Executors shall have the power in their discretion to vote in person or by proxy all stock held by them; to assent to any action or non-action, to enter into or consent to any reorganization, lease or sale, to pay out of any fund administered hereunder to any committee, representative, agent o depositary any assessments, expenses, contributions and sums of money in connection with any securities held by them; to exchang the securities held by them for other securities issued in conne tion with such arrangement and to accept and retain such other securities so received, anything herein to the contrary notwithstanding; to register any property in the name of their nominees or in their own names, or to hold property unregistered or in

W.13.W.

5.4

such other form that title shall pass by delivery, but without increasing or decreasing their liability as Executors and, generally, to exercise in respect of all securities held by them all the same rights and powers as are or may be lawfully exercised by persons owning similar property in their own right.

E. I give to my Executors, in connection with the administration of my estate, or in connection with the purchase, management or sale of any securities or other property held by them as Executors, power to employ agents, custodians, depositaries, accountants, attorneys, investment counsel or other advisers, to delegate to them discretionary powers and to compensate them for their services as an expense of the administration of my estate.

F. I give to my Executors power to insure or otherwise protect any personal property constituting part of my estate.

G. In making any division or distribution of my estate, my Executors shall have full power to make such division or distribution in cash or in kind or partly in cash and partly in kind.

H. No Executor shall, if acting in good faith, incur any personal liability or responsibility because of any mistake in judgment or any other act or omission in his fiduciary capacity, or because of any action taken pursuant to any power or discretion granted under this Will or by law or because of any mistake, a t or omission by a Co-Executor.

N WITNESS WHEREOF, I have hereunto set my hand and seal this lth day of August, 1983.

[illegible signature]
Lois Burnham Wilson

he foregoing instrument was subscribed, sealed, published and declared by LOIS BURNHAM WILSON, the Testatrix above named, as and for her Last Will and Testament, at New York, New York, in ou presence and in the presence of each of us, and we at her req est and in her presence and at the same time and in the presence of each other, subscribed our names and residences as attestir witnesses this 11th day of August, 1983.

[illegible signature] residing at 44 Beverly Rd.
Mt. Kisco, N.Y.

[illegible signature] residing at 670 West End Ave.
New York, N.Y.

[illegible signature] residing at 345 East 69th Street
New York, N.Y.

Exhibit 2 Exhibit 3

E16

COUNTY OF NEW YORK) SS.:

George L. Selden
residing at 44 Beverly Road, Mt. Kisco, N.Y., and
Stuart B. Fisher
residing at 670 West End Ave N.Y., N.Y., and
Walter I. Nathan,
residing at 345 East 69th Street, New York N.Y., each being duly sworn deposes and states:

e were acquainted with LOIS BURNHAM WILSOM ("Testatri ") and were attesting witnesses to Testatrix's Will dated Augu t 11, 1983, to which this affidavit is annexed.

he Will was executed on August 11, 1983 at New York, New York ur der the supervision of Walter I. Nathan, an attorney-at-law.

Testatrix in our presence signed her name to the Will at the end thereof and at the time of such signing declared to all of us that the instrument to which her signature was so affixed was her Will.

Each and all of us, at the request of Testatrix and in her sight and presence and in the sight and presence of each other, then witnessed the execution of the Will by the Testatrix by signing our names and affixing our addresses at the end of the Will.

Testatrix at the time of the execution of the Will was upwards of 18 years of age and in the opinion of each of us was

S.B.F.

of sound mind, memory and understanding and not under any restraint or in any respect incompetent to make a Will.

Testatrix could read, write and converse in the Engli language and did not appear to be suffering from any defect of sight, hearing or speech or from any physical or mental impairment which would affect her capacity to make a valid Will and impressed each of us as being a rational person of sound mind a memory.

Testatrix signed only the one original counterpart of the Will.

During the ceremony of execution of the Will, Testatr requested us to make this affidavit.

Severally subscribed and sworn
to before me this 11th day of
August, 1983.

Colleen McNally
Notary Public

OLLEEN McNALLY
Notary Public, State of New York
No. 24-01MC4723487
Qualified in Nassau County
Commission Expires March 30, 1984

Estate of Lois Burnham WILSON

form 706
page 1A

Decedent's executors are:

Michael Alexander
of
22nd floor
460 Park Avenue
New York, N.Y. 10022

social security number
175-18-2346

and

Owen J. Flanagan
of
suite 1536
60 East 42nd Street
New York, N.Y. 10165

social security number
121-16-4226

		Yes
2	Do you elect special use valuation ... If "Yes," you must complete and attach Schedule A-1	
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions.	
4	Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?	
5	Do you elect to have part or all of the estate tax liability assumed by an Employee Stock Ownership Plan (ESOP) as described in section 2210? If "Yes," enter the amount of tax assumed by the ESOP here ▶$ ________ and attach the supplemental statements described in the instructions.	

Part 4.—General Information

Note: *Please attach the necessary supplemental documents.* **You must attach the death certif**

Authorization to receive confidential tax information under Regulations section 601.502(c)(3)(ii), to act as the estate's representative before the Internal Revenue Service, and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type)	State	Address (number and street, city, state, and ZIP code)
Walter I. NATHAN	NY	460 Park Avenue, 22nd floor, NY, NY 10022

I declare that I am the attorney/~~accountant~~/~~enrolled agent~~ (strike out the words that do not apply) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF Number	Date	Telephone Number
Walter I. Nathan		Jan 3 '90	212/751-2660

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

District 5946 register no 382 New York State Dept of Health

2 Decedent's business or occupation. If retired, check here ▶ ☐ and state decedent's former business or occupation.

social work

3 Marital status of the decedent at time of death:

☐ Married

☑ Widow or widower—Name, SSN and date of death of deceased spouse ▶ William G. WILSON

116 03 8656 January 24, 1971

☐ Single

☐ Legally separated

☐ Divorced—Date divorce decree became final ▶

4a Surviving spouse's name	4b Social security number	4c Amount received (see instructions)

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions). For Privacy Act Notice (applicable to individual beneficiaries only), see the Instructions for Form 1040

Name of individual, trust or estate receiving $5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
see attached list			
All unascertainable beneficiaries and those who receive less than $5,000 ▶			
Total			

(Continued on next page)

Beneficiary	number of shares	% of balance	Date of birth	soc. sec. #	share of royalties subject to gen'l power	share of pre-residuary estate	pre-tax share of balance	net federal estate tax	net New York estate tax	n afte bal
Harriet Severino			n/a	095-30-9989		75,000				
Dr. Leonard Strong	4	9.0909%	4-Feb-99	074-32-4155			114,462	(27,860)	(9,030)	77
Dorothy Strong	6	13.6364%	8-Jul-98	134-36-2937			171,693	(41,790)	(13,545)	116
Muriel Strong Morley	pre-deceased Lois									
Leonard V. Strong III	4	9.0909%	3-Sep-23	098-12-3645	123,703		114,462	(27,860)	(9,030)	77
Laura S. Burnham	4	9.0909%	5-Jul-09	008-09-4421			114,462	(27,860)	(9,030)	77
Florence Burnham	4	9.0909%	1-Mar-99	142-38-3772			114,462	(27,860)	(9,030)	77
Nell Wing	10	22.7273%	7-May-17	097-12-3972		730	286,156	(69,651)	(22,576)	193
Carol-Lou Burnham	1	2.2727%	2-Feb-08	395-30-1735			28,616	(6,965)	(2,258)	19
Ann Burnham Smith	3	6.8182%	4-Jul-20	361-18-2142			85,847	(20,895)	(6,773)	58,
Ann Walker	pre-deceased Lois									
Thomas Dixon Walker	2	4.5455%	2-May-00	042-26-0794			57,231	(13,930)	(4,515)	38
Kate Spelman Knapp	2	4.5455%	2-Sep-13	081-12-9334			57,231	(13,930)	(4,515)	38,
Jean W. Kalkhof	2	4.5455%	8-Jun-23	076-20-1437	61,852		57,231	(13,930)	(4,515)	38,
Barbara W. Pelizzari	2	4.5455%	1-Jun-20	005-18-3966			57,231	(13,930)	(4,515)	38
	44	100.00%			185,555	75,730	1,259,084	(306,463)	(99,333)	853,

If you answer "Yes" to any of questions ... 16, you must attach additional information as described in the instructions.

		Yes	No
8a	Was there any insurance on the dec ... ent's life that is not included on the return as part of the gross estate?		
b	Did the decedent own any insurance ... n the life of another that is not included in the gross estate?		
9	Did the decedent at the time of deat ... own any property as a joint tenant with right of survivorship in which (1) one or more of the other joint tenants was someone other tha ... the decedent's spouse, and (2) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you ... must complete and attach Schedule E		
10	Did the decedent, at the time of de ... th, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?		
11a	Did the decedent make any transfer ... escribed in section 2035, 2036, 2037 or 2038 (see the instructions for Schedule G)? If "Yes," you must complete and attach Sche ... le G	X	
b	If "Yes," was it a valuation freeze su ... ect to section 2036(c)?		
12	Were there in existence at the time c ... the decedent's death:		
a	Any trusts created by the decedent c ... ring his or her lifetime?	X	
b	Any trusts not created by the decede ... t under which the decedent possessed any power, beneficial interest, or trusteeship?		
13	Did the decedent ever possess, exerc ... , or release any general power of appointment? If "Yes," you must complete and attach Schedule H.		
14	Was the marital deduction computed u ... der the transitional rule of Public Law 97-34, section 403(e)(3) (Economic Recovery Tax Act of 1981)? If "Yes," attach a separate computa ... n of the marital deduction, enter the amount on item 18 of the Recapitulation, and note on item 18 "computation attached."		
15	Was the decedent, immediately be ... re death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If "Yes," you must comp ... te and attach Schedule I.		
16	Did the decedent have a total "exc ... s retirement accumulation" (as defined in section 4980A(d)) in qualified employer plan(s) and individual retirement plan(s)? If "Yes ... " you must attach Schedule S (Form 706) (see instructions)		

Part 5.—Recapitulation

Item number	Gross estate	Alternate value	Value at date of deat[h]
1	Schedule A—Real Estate		1,400,000
2	Schedule B—Stocks and Bonds		697,840
3	Schedule C—Mortgages, Notes, a ... d Cash		585,046
4	Schedule D—Insurance on the De ... edent's Life (attach Form(s) 712)		-0-
5	Schedule E—Jointly Owned Prope ... y (attach Form(s) 712 for life insurance)		-0-
6	Schedule F—Other Miscellaneous ... Property (attach Form(s) 712 for life insurance)		272,747
7	Schedule G—Transfers During De ... edent's Life (attach Form(s) 712 for life insurance)		247,749
8	Schedule H—Powers of Appointm ... nt		577,246
9	Schedule I—Annuities		-0-
10	Total gross estate (add items 1 thr ... gh 9). Enter here and on line 1 of the Tax Computation		3,780,628

Item number	Deductions	Amount
11	Schedule J—Funeral Expenses a ... Expenses Incurred in Administering Property Subject to Claims	327,809
12	Schedule K—Debts of the Decede ... t	103,378
13	Schedule K—Mortgages and Lien ...	-0-
14	Total of items 11 through 13	431,187
15	Allowable amount of deductions fr ... m item 14 (see the instructions for item 15 of the Recapitulation)	431,187
16	Schedule L—Net Losses During A ... ministration	-0-
17	Schedule L—Expenses Incurred i ... Administering Property Not Subject to Claims	-0-
18	Schedule M—Bequests, etc., to S ... rviving Spouse	-0-
19	Schedule O—Charitable, Public, ... d Similar Gifts and Bequests	1,829,071
20	Total of items 15 through 19—If yo ... did not complete Schedule N, skip lines 21-24 and enter the line 20 amount on line 25	2,260,258
21	Intermediate taxable estate (subtr ... ct item 20 from item 10)	
22	Maximum ESOP deduction (from ... ble D in the Instructions)	
23	Enter the amount from Schedule N ... line 8.	
24	Allowable ESOP deduction—ente ... the lesser of item 22 or 23	
25	Total allowable deductions (add it ... ms 20 and 24). Enter here and on line 2 of the Tax Computation	2,260,258

SCHEDULE A—Real Estate

(... on Schedule E, see the instructions for Schedule E.)
(... should be shown on Schedule F. Real estate that is included in the gross
... 2036, 2037, or 2038 should be shown on Schedule G. Real estate that is included in the
... should be shown on Schedule H.)
(If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of d
1	property at 62 Oak Road, Katonah, New York, as appraised by Masterson & O'Connell, Inc.			1,400,
	Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 1.)			1,400,

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

APPRAISAL OF REAL ESTATE

KNOWN AS

62 OAK ROAD

KATONAH, NEW YORK

Location: The subject property is situated at the southwesterly corner of Oak and Woodfield Roads, with an access strip to Roosevelt Drive, Katonah Postal District, Town of Bedford, County of Westchester, and State of New York.

Tax Designation: The subject property is identified on the official tax maps of the Town of Bedford, for the County of Westchester, as

Section	Lots
5F	7P9, 7P11, 9A, 9L & 9W1

Assessed Valuation: The subject property is assessed for the current tax year as follows:

Lot	Land	Improvements	Total
7P9	$ 33,300.	$ 62,300.	$ 95,600.
7P11	23,400.	none	23.400.
9A	27,500.	36,200.	63,700.
9L	26,900.	2,400.	29,300.
9W1	1,900.	none	1,900.
	$113,000.	$100,900.	$213,900.

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description including face amount of bonds or number of shares and par value where needed for identification. Give CUSIP number if available.	Unit value	Alternate valuation date	Alternate value	Value at date
1	United State Savings Bonds series E and series EE per attached list				9,8
2	$175,000 United States Treasury Bill due October 27, 1988				174,2
3	$525,000 United States Treasury Bill due January 19, 1989				513,7
	Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule . . .				
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 2.)				697,840

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule B are in the separate instructions.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	The Bank of New York 530 Fifth Avenue, New York, N.Y. account 422 00 76890			367,17
2	The Bank of New York 530 Fifth Avenue, New York, N.Y. account 422 00 581674			1,39
3	Chase Manhattan Bank 16 Main Street Mt. Kisco, N.Y. account 516 45 024			47,96
4	Chase Manhattan Bank 16 Main Street Mt. Kisco, N.Y. account 514 1- 28562			17,1
5	Dollar Dry Dock Savings Bank 50 Main Street White Plains, N.Y. account 36 01 044146 6			151,3
	Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule . . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 3.)			585,

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

		Yes	No
1	Did the decedent at the time of death own any articles of artistic or collectible value in excess of $3,000 or any collections whose artistic or collectible value combined at date of death exceeded $10,000? If "Yes," full details must be submitted on this schedule.	X	
2	Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule.		X
3	Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.		

N/A

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

miscellaneous papers of no intrinsic value

Item number	Description For securities, give CUSIP number, if available.	Alternate valuation date	Alternate value	Value at date of death
1	tangible personal property bequeathed to The Stepping Stones Foundation, as appraised by Masterson & O'Connell			37,38
2	tangible personal property bequeathed to Nell Wing as appraised by Masterson & O'Connell			73
3	royalties due from AAWS through September 30, 1988			223,47
4	royalties due from AAWS from October 1, 1988 through October 5, 1988 [date of death]			10,25
5	New York State Income Tax - refund due 1988 form IT-201			7
6	Medicare refund			1
	Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule . . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 6.) . . .			272,7

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Item number	Description For securities, give CUSIP number, if available.	Alternate valuation date	Alternate value	Value at date of d
A.	Gift tax paid by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(c))	X X X X X		
B.	Transfers includible under section 2035(a), 2036, 2037, or 2038:			
1	Inter vivos Trust dated August 11, 1983 made by decedent as Settlor and Michael Alexander & Owen J. Flanagan as Trustees account 426 00775681 at The Bank of New York, 530 Fifth Avenue New York, N.Y.			247,749
	Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 7.)			247,749

SCHEDULE H—Powers of Appointment

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of d
1	see attached statement			577,246
	Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 8.)			577,246

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedules G and H are in the separate instructions.)

Schedule H

Decedent was donee of a power created under the Will of her pre-deceased husband [William G. Wilson] to appoint, subject to limitations, royalties[1] payable by Alcoholics Anonymous World Services, Inc. ("AAWS"), a charitable corporation, accruing after her death. The executors applied to the Internal Revenue Service ("IRS") for a ruling that the power was not a general power of appointment and therefore not includible in decedent's estate. The IRS [by letter dated Dec 22, 1989 - copy enclosed herewith] has ruled that

> "(A)s to the eighty percent of the royalties, [which could be appointed only to persons who had reached the age of forty years on April 29, 1963] the decedent did not have a general power of appointment within the meaning of section 2041 of the Code. Therefore, eighty percent of the royalties are not includible in her estate."

Sales of "covered works" over the past five years have averaged 1,463,872 copies of covered works sold per year. Based on the latest sales prices of the "covered works" the royalties amount to 45 cents per item sold. So, the starting point in the valuation would be the product of the average five year sales of 1,463,872 copies of covered works sold multiplied by $0.45 (the current average royalty payment for a copy of a covered work), i.e., $658,742.

Besides the amount of the annual royalty to any specific individual, a most important factor in determining the taxable amount of the life interest on the royalty is the life expectancy of the individual. However, while the IRS annuity valuation tables are suitable for the computation of the life expectancy factor, the nature of the royalty payment must be distinguished from the assured payment of an annuity by a financial institution which has established reserves to insure that the promised amount will be paid.

In valuing the 20% of the total royalties includible in the decedent's gross estate, the calculated total annual royalty payment of $658,742 must be discounted to reflect: the uncertainties in the market for any publications, especially without the activities of the author to promote the works; and, the risk that pricing decisions by AAWS might reduce the amount of royalties paid. The amount of the royalty payments is entirely

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[1] On the writings of William G. Wilson concerning alcoholism and Alcoholics Anonymous, of which he was a co-founder.

dependent upon pricing decisions which are made solely by AAWS, which might determine [as it has in the past] that it was appropriate and in furtherance of its charitable purposes to reduce the price of the publications to increase circulation[2]. For this reason the gross average annual royalty payment must be discounted by one-third.

Decedent appointed life interests in the royalties to only two individuals who had not reached the age of forty years on April 29, 1923 [the limitation date with respect to 80% of the royalties]. Those individuals were: Leonard V. Strong III born September 18, 1923 [soc. sec. # 098-12-3645] who was designated to receive 4% of said royalties [which would be valued at $17,566 per year based on the foregoing analysis[3]]; and, Jean W. Kalkhof born June 8, 1923 [soc. sec. # 076-20-1437] who was designated to receive 2% of said royalties [which would be valued at $8,783 per year based on the foregoing analysis[4]].

Considering that the royalties were payable to the individuals for life (subject of course to pricing decisions by AAWS, uncertainties of the marketplace, expiration of copyrights, etc.) and that AAWS pays the royalties quarterly, using the IRS valuation tables the annual payments for each individual [both born in 1923] would be multiplied by 7.04219 to determine the value at which the royalties appointed to him or her would be valued in the determination of the estate tax on decedent's estate, so that the value of the life interest given to Leonard V. Strong III would amount to $123,7[illegible]3, and that given to Jean W. Kalkhof would amount to $61,852.

Under decedent's Will the only other appointee of royalties not forty years of age at April 29, 1963 was The Stepping Stones Foundation, a charitable organization [taxpayer identification number 13-303116[illegible]]. This remaining 14% of the royalties which are included in decedent's gross estate would be valued on the basis that they would be payable for a term of 10 years. The annual payment of $61,4[illegible]3[5] would be multiplied by a factor of 6.37072 to

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2 Wider dissemination of the works which are subject to the royalty agreements resulting from reduction in the prices charged for the works might further the charitable purposes of AAWS and so reduction of the price might be a prudent decision on the part of AAWS. Such a decision would, however, decrease the amount of royalties payable. The decisions as to pricing are made solely by AAWS.

3 $658,74[illegible] x 66.667% x 4% = $17,566.

4 $658,74[illegible] x 66.667% x 2% = $8,783.

5 $658,74[illegible] x 66.667% x 14% = $61,483.

reflect the fact that the payments are to be made quarterly over the term of 10 years, yielding a value of $391,691.

Therefore, the value of the power to appoint royalties payable after decedent's death includible in decedent's gross estate amounts to $577,246 [$123,703 + $61,852 + $391,691 = $577,246].

SURROGATE'S COURT, WESTCHESTER COUNTY

Probate Proceeding, Will of LOIS BURNHAM WILSON, Deceased.	file no. 3524 of 1988 NOTICE of PROBATE

NOTICE is hereby given that the Last Will and Testament of LOIS BURNHAM WILSON, late of 62 Oak Road, Katonah, Westchester County, State of New York has been offered for probate in the Surrogate's Court of the County of Westchester and that the proponents of said Will are Michael Alexander, residing at 150 East 69th Street, New York, N.Y. 10021 and Owen J. Flanagan, residing at 37 Beechwood Way, Scarborough, N.Y. 10510, and that the following are the names and post office addresses of each person named or referred to in the said Will as substitute or successor executor, as trustee, guardian, legatee, devisee, or other beneficiary, as set forth in the petition herein who has not been cited or has not appeared or waived citation, and as to such persons as are infants or incompetents, the names and post office addresses of the persons to whom an additional copy of the Notice of Probate is required to be mailed; and that opposite the name of such person is a characterization as to whether he or she is referred to in said Will as testamentary trustee or as guardian or as substitute or successor executor or as beneficiary.

Name	Post Office Address	Nature of Interest or Status
The Stepping Stones Foundation	c/o Owen J. Flanagan & Company 60 East 42nd Street New York, N.Y. 10165	beneficiary
Leonard V. Strong III	apt #206 1021 Scott Street San Diego, CA. 92106	beneficiary
Carol-Lou Burnham	1407 Tower Road Winnetka, IL. 60093	beneficiary
Ann Burnham Smith	93 Harrison Avenue New Canaan, CT. 06840	beneficiary
Jean W. Kalkhof	1936 Roanoke Avenue Louisville, KY. 40205	beneficiary

G 2

Barbara W. Pelizzari Box 4 beneficiary
Central Valley, N.Y. 10917

Dated:

February 16 , 1989

Walter I. Nathan
Attorney for Petitioners
22nd floor
460 Park Avenue
New York, N.Y. 10022
212/751-2660

C 321—Affidavit of Service of Papers by Mail. Affirmation of Service by Mail on Reverse ...

SURROGATE'S COURT: WE: TCHESTER COUNTY

Index No. 3524/1988

PROBATE PROCEEDING, WILL OF

LOIS BURNHAM ILSON,

Deceased.

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEW YORK, COUNT OF WESTCHESTER *ss.:*

The undersigned being duly sworn, deposes and says:

Deponent is not a party to the acti , is over 18 years of age and resides at 1346 Midland Avenue, Bronxville, New York 10 08

That on February 13 *19* 89 *deponent served the annexed* REPORT OF GUARDIAN AD L TEM *on* Walter I. Nathan, Es . *attorney(s) for* Petitioner *in this action at* 460 Park Ave ue - 22nd Floor, New York, New York 10022 *the address designated by said atto ney(s) for that purpose by depositing a true copy of same enclosed in a postpaid properly addressed w apper, in—~~a post office~~—official depository under the exclusive care and custody of the United States P stal Service within the State of New York.*

Sworn to before me this 13th day of Februar , 1989.

Regina M. Poekl

REGINA M. P CKL
Notary Public, State f New York
No. 01 PR 31 225
Qualified in Westch ster County
Commission Expires ay 31, 1989

Nancy A. Davis

The name signed must be printed beneath

Nancy A. Davis

H 2

L

SURROGATE'S COURT : WESTCHESTER COUNTY

Probate Proceedin , Will of

LOIS BURNHA WILSON,

Deceased.

File No. 3524/88

REPORT OF
GUARDIAN AD LITEM

I, Malc lm Wilson, heretofore appointed by this Court as Guardian ad Li em for Dr. Leonard Strong and Dorothy Strong, do hereby report o the Court as follows:

My ward are advanced in years and reside at McKerley Convalescent Care Center, 9 Haywood Ave., Rutland, Vermont. As authorized by Ord r of this Court dated Decemer 15, 1988, service was effected on e ch of them by certified mail, return receipt requested, direct d to them at 9 Haywood Avenue, Rutland, VT. In a letter dated January 4, 1989, Leonard V. Strong III advised Mr. Nathan (the a torney for the proponents) that his parents were unable to ha dle their affairs and that he is the donee of Powers of Attorne , executed by each of them.

By aff davit sworn to January 9, 1989, Mr. Nathan requested that th Petition for probate be amended to correct the spelling of the n me of three beneficiaries and the address of one, as well as t reflect the facts about Dr. Leonard Strong and Dorothy Strong he ein above recounted, advising the Court, in

MW

Qualified in Westc ster County
Commission Expires lay 31, 1989

addition, that Leonard V. Strong, III had told him that there had been no committee conservator or guardian appointed for either of his parents. Thereupon, by Order dated January 27, 1989, the Court appointed a Guardian ad Litem for them.

Decedent, a resident of Katonah, N.Y., died October 5, 1988, predeceased by her husband (William Griffiths Wilson) on January 24, 1971. Mr. Wilson was the founder of Alcoholics Anonymous and decedent was the founder of Al-Anon Family Group Inc., an organization open to family members of persons who are participants in the Alcoholics Anonymous program.

The nearest relatives of decedent living at the time of her death were two first cousins (descendants of her maternal grandparents) both of whom were named as beneficiaries of her Will, along with more distant relatives and relatives of her late husband. My wards fall in the latter category; Dorothy Strong being the sister of William Griffiths Wilson and the wife of Dr. Leonard Strong. Dorothy Strong is described in decedent's Will as her sister-in-law and Dr. Leonard Strong as the husband of her sister-in-law.

To facilitate the articulation of the nature and extent of the interest of my wards in the estate of decedent, I will first summarize the germane portions of the Will (and Codicil) of William Griffiths Wilson as well as portions of a Trust Agreement entered into by decedent on August 11, 1983.

THE WILL OF WILLIAM GRIFFITHS WILSON

Mr. Wilson's Will, dated and executed August 2, 1965, recited the fact that he had entered into an Agreement with Al-Anon World Services, Inc. relating to royalties payable to him with respect to "books or other material" of which he might be the author or which he might prepare for publication; that under the terms of that Royalty Agreement, he had the right to bequeath to his wife, Lois Burnham Wilson, (by a Codicil to which reference will hereinafter be made, Mr. Wilson added "and any other persons living at the time of my death") a life interest in the royalties paid after his death; - as well as the right to grant to her the power to select, in her Last Will and Testament, persons who would be entitled to a life interest after her death in all or part of such royalties. Mr. Wilson's Will went on to exercise the authority given to him in the Royalty Agreement, giving his wife both a life interest in those royalties and the authority to designate in her Last Will and Testament persons entitled to receive life interests in said royalties after her death.

In a Codicil to that Will dated and executed January 12, 1968, Mr. Wilson reduced his wife's interest in the royalties to 90 percent, and gave one Helen Wynn a life interest in the remaining 10 percent of such royalties. It would appear, however, that he did not deprive his wife of the authority to designate, in her Will, a person or persons entitled to receive life interests in said 10% of the royalties after the death of Helen Wynn.

THE TRUST AGREEMENT

On August 11, 1983, Lois B. Wilson entered into a Trust Agreement, naming Michael Alexander and Owen J. Flanagan (the Petitioners herein) as Trustees. Initially funded in the sum of $5,000, the Agreement provided for the payment of income to the Grantor during her lifetime, and, upon her death, the remaining principal was to be distributed among fourteen named individuals, including 8% thereof to my ward, Dr. Leonard Strong, and 12% to my ward, Dorothy Strong. If any of those named persons predeceased grantor (with no effective alternate provision for payment of his/her said share), his or her portion would be divided among the remaining beneficiaries ratably. Two of said persons, with a total of 12%, predeceased decedent with no alternate provision for the payments provided for them.

DECEDENT'S WILL

In her Will, dated and executed October 13, 1983, decedent disposed of her personal property, provided a bequest to one Harriet Severino, gave her real property to the STEPPING STONES FOUNDATION and, making reference to the provisions of her late husband's Will granting her the right to do so, bequeathed life interests in the royalties stemming from the agreement between him and Al-Anon World Services (as amended by an Agreeement between Al-Anon World Services and her) in various percentages (totaling 50%) to fourteen individuals (including 4% to my ward, Dr. Leonard Strong, and 6% to my ward, Dorothy Strong), - and bequeathed the remaining 50% to the STEPPING STONES FOUNDATION.

Decedent bequeathed all the rest, residue and remainder of her estate to her Trustees under the Trust Agreement, to be distributed in accordance with the provisions of that Agreement immediately hereinbefore delineated, (including 8% to my ward, Dr. Leonard Strong and 12% to my ward, Dorothy Strong, plus their proportionate shares of an additional 12% of principal which became available by the predecease of two beneficiaries).

Since, as previously mentioned herein, my wards are not distributees (the only distributees being two first cousins of decedent) they would not be entitled to share in the estate except as provided by a valid Will. In my opinion, the Will offered for probate, - executed under the supervision of an attorney, disposes of decedent's estate in a well-reasoned testamentary plan in harmony with both the Trust Agreement she executed at the same time and the Will of her late husband.

I report that I have no objection, on behalf of my wards, to the admission of the Will to probate.

Respectfully submitted,

Dated: February 10, 1989

No. 01 PR . 120225
Qualified in West hester County
Commission Expir May 31, 1989

Form 126

SURROGATE'S COURT
County of Westchester

IN THE MATTER OF THE PROBATE OF THE WILL
of

WILLIAM GRIFFITH WILSON

Late of Town of Bedford
WESTCHESTER COUNTY, N. Y.

PROBATE PAPERS

Admitted, March 16th, 19 71
Roll 355 *No.* 155

1971 414

I, WILLIAM GRIFFITH WILSON, residing in Bedford Hills, County of Westchester, State of New York, being of sound and disposing mind and memory, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all former Wills and Codicils by me at any time heretofore made.

FIRST: I have entered into an agreement, dated April 29, 1963, with Alcoholics Ayonymous World Services, Inc. of 305 East 45th Street, New York, New York under which royalties may become payable to me with respect to certain books or other material of which I may be the author or which I may prepare for publication, as more particularly set forth in the said agreement (which agreement, together with all modifications, renewals or extensions thereof is hereinafter referred to as the "Royalty Agreement"). Under the present terms of the Royalty Agreement, I have the right to bequeath to my wife, LOIS BURNHAM WILSON, a life interest in the royalties payable after my death and I also have the right to grant to my wife, LOIS BURNHAM WILSON, the power to designate in her Last Will and Testament, duly admitted to probate, persons selected by her who are living at the time of her death who shall be entitled to receive, in such proportions as my said wife may designate, life interests after her death in all or part of the royalties. If at the time of my death, I have the right under the Royalty Agreement to bequeath to my wife, LOIS BURNHAM WILSON, a life interest in the royalties payable after my death, I give and bequeath to my wife, LOIS BURNHAM WILSON, a life interest in such royalties, to the extent that I have the right to do so under the Royalty Agreement, and I also grant to my said wife, to the extent that I have the right to do so under the Royalty Agreement, the power to select in her Last Will and Testament, duly admitted to probate, persons living at the time her death who are to receive a life interest after her death in all or part of such royalties in such proportions as my said wife may designate. If my wife, LOIS BURNHAM WILSON, shall not survive me, I direct that all of the right, title or interest that I may have at the time of my death in or to any royalties under the Royalty Agreement shall be divided into twenty (20) equal shares which shall be disposed of as follows:

A. I give and bequeath a life interest in three of such shares to my sister, HELEN EVANS, if she shall survive me.

B. I give and bequeath a life interest in two of such shares to my sister, DOROTHY STRONG, if she shall survive me.

C. I give and bequeath a life interest in one of such shares to my brother-in-law, DR. LEONARD STRONG, if he shall survive me.

D. I give and bequeath a life interest in one of such shares to my cousin, HOWARD WILSON, if he shall survive me.

E. I give and bequeath a life interest in two of such shares to my brother-in-law, ROGERS BURNHAM, if he shall survive me.

F. I give and bequeath a life interest

three of su h shares to LAURA BURNHAM (who is the wife of my brother-in-law Rogers Burnham), if she shall survive me.

G. I give and bequeath a life interest in one of such shares to my brother-in-law, DR. LYMAN BURNHAM, if he shall survive me.

H. I give and bequeath a life interest in one of such shares to FLORENCE BURNHAM (who is the wife of m brother-in law, Dr. Lyman Burnham), if she shall survive me.

I. I give and bequeath a life interest in two of suc shares to my sister-in-law, BARBARA JONES, if sl shall surv ve me.

J. I give and bequeath a life interest in three of uch shares to NELL WING, if she shall survive me.

K. I give and bequeath a life interest in one of su . shares to HARRIET SEVERINO, if she shall survi me.

If my wif , LOIS BURNHAM WILSON, shall not survive me and any benef ciary named in any paragraph of Paragraphs "A" through " " of this Article "FIRST" shall not survive me, direct t the share (or shares) and the life interests such sha (or shares), of such deceased beneficiary shal divided among the beneficiaries named in Paragraphs "A" through " " of this Article "FIRST" who shall survive me proporti n that the share (or shares) of each such survi beneficia y bears (or bear) to the total shares of all s survivin beneficiaries.

SECOND: I give, devise and bequeath all of the rest, residue and remainder of my estate, whether real, personal or mixed, of whatsoever kind and nature and wheresoever situate, of which I may die seized or possessed, or in which I may have any interest, or over which I may have any power of appointment or testamentary disposition (hereinafter referred to as my residuary estate), to my wife, LOIS BURNHAM WILSON, if she shall survive me.

THIRD: If my wife, LOIS BURNHAM WILSON, shall not survive me, I direct that my residuary estate shall be disposed of as follows:

A. If at the time of my death I am the owne of a home presently owned by my wife, LOIS BURNHAM WILSON) located at Stepping Stones, Bedford Hills, New York, I give, devise and bequeath the said home together with all furnitu furnishings, carpets, rugs, drapes and other household appurtenances that I may own at the time of my death and which are then located in my said home in equal shares to AL-ANON FAMILY GROUPS HEADQUARTERS, INC. of 125 East 23rd Street, New York, New York and the GENERAL SERVICE BOARD O A.A., INC. of 305 East 45th Street, New York, New York.

B. I direct that the balance of my residu estate shall be divided into twenty (20) equal shares whic shall be disposed of as follows:

1. I give, devise and bequeath thre such shares to my sister, HELEN EVANS, if she shall survi me.

2. I give, devise and bequeath two of such shares to my sister, DOROTHY STRONG, if she shall survive me.

3. I give, devise and bequeath one of such shares to my brother-in-law, DR. LEONARD STRONG, if he shall survive me.

4. I give, devise and bequeath one o such shares to my cousin, HOWARD WILSON, if he shall survi me.

5. I give, devise and bequeath two o such shares to my brother-in-law, ROGERS BURNHAM, if he sh survive me.

6. I give, devise and bequeath thre such shares to LAURA BURNHAM (the wife of my brother-in-l ROGERS BURNHAM), if she shall survive me.

7. I give, devise and bequeath one such shares to my brother-in-law, DR. LYMAN BURNHAM, if h shall survive me.

8. I give, devise and bequeath one such shares to FLORENCE BURNHAM (the wife of my brother- law DR. LYMAN BURNHAM), if she shall survive me.

9. I give, devise and bequeath tw such shares to my sister-in-law, BARBARA JONES, if she survive me.

10. I give, devise and bequeath th

such shares to NELL WING, if she shall survive me.

11. I give, devise and bequeath one of such shares to HARRIET SEVERINO, if she shall survive me.

If any beneficiary named in any subdivision of subdivisions "1" through "11" of this Paragraph "B" of this Article "THIRD" shall not survive me, the share of such deceased beneficiary shall be divided among the beneficiaries named in subdivisions "1" through "11" of this Paragraph "B" of this Article "THIRD" who shall survive me in the proportion that the share of each such surviving beneficiary bears to the total shares of all such surviving beneficiaries.

FOURTH: If any person named herein as devisee, legatee or beneficiary, and I, should die simultaneously or under such circumstances that it is difficult or impracticable to determine that one of us has survived the other, or my Executrix hereinafter named concludes that she cannot be reasonably sure that one of us has survived the other, the provisions herein relating to such person shal be given effect as if I had survived such person.

FIFTH: My Executrix shall have ful power and authority in her absolute and uncontrolled dis tion to hold and retain any of the property coming into hand hereunder in the same form of investment as that i which it is received by her, although it may not be of character of investments permitted by law to executors cluding, but not limited to, the right to continue the tion of any business in which I may be engaged at the of my death, for so long a period as she in her sole, lute and uncontrolled discretion, may deem proper. She shall also have full power and authority, in her absolute and uncontrolled discretion, to improve, sell or lease for any period although it may extend beyond the duration of the administration of the estate, but not to exceed twenty-one years, for any price and with any provisions for renewal or renewals which she shall deem advisable, or mortgage or exchange the whole or any part of the property, real or personal, at any time held by her hereunder, for such price and upon such terms and conditions as may to her seem advisable.

My Executrix in making investments and reinvestment shall not be limited to securities of the charac permitted for the investment of trust funds by the laws of the State of New York or any other state, but instead shal have power in her discretion at any time and from time to time to invest in, and to purchase and hold for investment such securities, including common and preferred stocks and or any other type or kind of property, including non-incom producing securities or property and any so-called wastin investment as she in her absolute and uncontrolled discre shall deem advisable, and from time to time to alter and vary any investment at any time made or held. I specific ly authorize my Executrix to hold uninvested any part of estate or funds for such time or times as she in her sol uncontrolled judgment may deem advisable. I have given Executrix the unusual power to purchase and hold non-inc producing property and wasting investments and even to h funds uninvested because I do not wish to limit her in investment or reinvestment of the estate and so possibly prevent her meeting some economic emergency which I cannot now anticipate. I desire her to be free to purchase and hold such property as she may, in her sole and uncontrolled discretion, deem necessary at any time to protect the corpus of the estate from depletion.

No purchaser at any sale made by my Executrix shall be bound to inquire into the expediency, propriety, validity or necessity of any sale made by her or to see to o be liable for the application of the purchase moneys arising therefrom

My Executrix shall have the power in her discretion to vote in person or by proxy all stock held by her; to assent to any action or non-action, to enter into or consent to any reorganization, lease or sale, to pay out of any fund administered hereunder to any committee, representative, agent or depositary, any assessments, expenses, contributions and sums of money in connection with any securities held by her; to exchange the securities held by her for othe securities issued in connection with such arrangement and to accept and retain such other securities so received, anythin herein to the contrary notwithstanding; to register any property in the name of her nominees or in her own name, or to hold the property unregistered or in such other form that title shall pass by delivery, but without thereby increasing or decreasing her liability as Executrix and, generally, to exercise in respect to all securities held by her all the same rights and powers as are or may be lawfully exercised by persons owning similar property in their own right.

I give to my Executrix, in connection with the administration of my estate, or in connection with the purchase, management or sale of any securities or other property held by her as Executrix, power to employ agents, custodians, depositaries, accountants, attorneys, investme: counsel or other advisers, to delegate to them discretiona: powers and to compensate them for their services as an expense of the administration of my estate.

I give to my Executrix power to insure or otherwise protect any personal property constituting part my estate.

In making any division or distribution of : estate, my Executrix shall have full power to make such di' sion or distribution in cash or in kind or partly in cash and partly in kind and to allot to any separate beneficiar; in equal or unequal proportions, specific securities or pr erty or undivided interests therein, to fix the value of a: part of the property so divided or distributed, and the va: ue so fixed by her shall be binding and conclusive upon al: persons having any interest therein.

SIXTH: I nominate and appoint my wif LOIS BURNHAM WILSON, to be the Executrix of this Will. If my wife LOIS BURNHAM WILSON, should predecease me or shal: fail to qualify as Executrix or having qualified shall fai: to continue to act as Executrix, I nominate and appoint, i: the following order, BERNARD B. SMITH of 460 Park Avenue, New York, New York, LEONARD H. STEIBEL of 460 Park Avenue, New York, New York, and MICHAEL ALEXANDER of 460 Park Aven

New York, New York, to be the substitute Executor in the place and stead of my said wife or of any previous substitute Executor who may have predeceased me or who shall have failed to qualify as Executor or having qualified shall fail to continue as Executor.

Whenever the word "Executor" is used in this Last Will and Testament, it shall be deemed to refer (unless the context shall indicate otherwise) to the Executrix or substitute Executor then qualified and acting.

I direct that no Executrix or substitute Executor shall be required to give any bond or other security in the State of New York or elsewhere.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 2nd day of ~~July~~ August 1965.

WILLIAM GRIFFITH WILSON (L.S.)
WILLIAM GRIFFITH WILSON

The foregoing instrument was subscribed, sealed, published and declared by WILLIAM GRIFFITH WILSON, the Testator above named, as and for his LAST WILL AND TESTAMENT, in our presence and in the presence of each of us, and we at his request and in his presence and at the same time and in the presence of each other, subscribed

our nam s and residences as attesting witnesses this 2n
August
day of July 1965.

LEONARD H. STEIBEL residing at Hilldale Lane

Sands Point, N. Y.

ELEANOR P. FISHER residing at 78-31 264 St.

Glen Oaks, Floral Park,

MICHAEL ALEXANDER residing at 73-12 35 Ave.

Queens, N.Y., N.Y.

J-1

Surrogate's Court, County of Westchester

SURROGATE'S COURT WESTCHESTER COUNTY
MAR 1 1971
Paid $ 20.00 Per

Probate Proceeding, Will of

WILLIAM GRI[illegible]ITH WILSON

Deceased.

Probate Petition

File No. 414/1971

1971 414

To the Surrogate's Court, Count[illegible] of Westchester:

It is respectfully alleged:

(1) The name(s), domicile[illegible] (or, in the case of a bank or trust company, its principal office) and interest(s) in this proceeding of [illegible]he petitioner(s) are as follows:

Name: Lois [illegible]urnham Wilson

Domicile or ~~Principal Office~~: Box 4[illegible], Stepping Stones
(Street and Number)

Bedford Hills, New York
(City, Village or Town) (State)

Name:

Domicile or Principal Office:
(Street and Number)

(City, Village or Town) (State)

Interests~~(s)~~ of Petit[illegible]oner~~(s)~~: (Check one)

[X] Executor~~(s)~~ 1X named in decedent's Last Will presented herewith

[ ] Other (Specify)

(2) The name, domicile, da[illegible] and place of death, and national citizenship of the above-named deceased are as follows:

Name: William Gri[illegible]ith Wilson

Domicile: Box 452, St[illegible]pping Stones, Bedford Hills Westchester County, New York.
(Stre[illegible] address and locality)

Date of Death: January [illegible], 1971 Place of Death: Miami Beach, Florida

Citizen: (Subject) of Uni[illegible] States of America

(3) The Last Will, herewith [illegible]resented, relates to both real and personal property and consists of an instrument or instruments dated [illegible] shown below and signed at the end thereof by the decedent and the following subscribing witnesses:

August 2, 1965
(Date of Will)

Leonard H. Steibel, Eleanor P. Fisher, Michael Alexander
(Witnesses to Will)

January 12, 1968
(Date of Codicil)

Bettie King, Ludwig Saskor, Walter I. Nathan
(Witnesses to Codicil)

(4) There is no other will or [illegible]odicil of the decedent on file in the office of the court, and upon information and belief, there exists no [illegible]ill, codicil or other testamentary instrument of the decedent later in date to any of the instruments m[illegible]ntioned in paragraph (3) hereof, except

(5) The decedent left surviv[illegible]:

(a) [1] Spouse (husba[illegible]/wife).
(b) [X] Child or childre[illegible] or descendants of predeceased child or children.
(c) [X] Father/mother.
(d) [X] Brothers or sist[illegible] either of the whole or half-blood; or descendants of such predeceased brothers or s[illegible]ters.
(e) [X] Grandfather/gr[illegible]ndmother.
(f) [X] Uncles or aunts
(g) [X] Descendants of [illegible]redeceased uncles or aunts.

DO NOT STRIK[illegible] OUT ANY PART OF THE ABOVE PARAGRAPH.

(Information is required [illegible]ly as to those classes of surviving relatives who would take the property of decedent if t[illegible] [illegible] were no will. The term "child or children" includes adopted as well as natural children. [illegible] the number of survivors in each such class. Insert "X" in all subsequent classes. Insert "NO[illegible] in all prior classes.)

J 2

SURROGATE COURT

COUNTY OF WESTCHESTER

PROBATE PROCEEDING, Will

of

WILLIAM GRIFFITH WILSON

Deceased.

Affidavit of Subscribing Witness, Pursuant to SCPA 1406

File No. .... 1971.........

STATE OF NEW YORK
COUNTY OF ~~WESTCHESTER~~ NEW YORK } *ss.:*

ELEANOR P. FISHER, *having been duly sworn, deposes and says:*

I reside at 794 South Long Beach Avenue, Freeport, New York, *and am one of the subscribing witnesses to the instrument now produced and shown to me purporting to be the Last Will and Testament* ~~, codicil to the Last Will and Testament~~ *of the above named decedent bearing date the* 2nd *day of* August , 1965 *, and about to be offered for probate.*

The propounded instrument was executed at 460 Park Avenue, New York, New York 10022, *under the supervision of* LEONARD H. STEIBEL, *an attorney at law with offices at* 460 Park Avenue, New York, New York 10022, *and this affidavit is made at the request of the executor*~~(s)~~ix *named in said instrument.*

I saw the above named decedent subscribe his *name to such instrument and such subscription was made by* him *in my presence and in the presence of* LEONARD H. STEIBEL and MICHAEL ALEXANDER, ~~and~~ *the other subscribing witness, on the* 2nd *day of* August , 1965 *. There were also present at the time of such execution, in addition to the decedent, said attorney and the subscribing witnesses, no other persons except*

Bedford Hills, Westchester County, State of New York, being of sound and disposing mind and memory, do hereby make, publish and declare this instrument to be the First Codicil to my Last Will and Testament dated August 2, 1965.

First: I revoke Article "FIRST" of my said Will.

Second: The following shall be added to my said Will in lieu of the former Article "FIRST":

FIRST: I have entered into an agreement, dated April 29, 1963, with Alcoholics Anonymous World Services, Inc., of 305 East 45th Street, New York, New York, under which royalties may become payable to me with respect to certain books or other material of which I am the author or which I have prepared for publication as set forth in the agreement (the agreement and all modifications, renewals or extensions thereof is hereinafter referred to as the "Royalty Agreement"). Under the present terms of the Royalty Agreement, I have the right to bequeath to my wife, LOIS BURNHAM WILSON, and any other persons living at the time of my death, life interests in the royalties payable after my death and I also have the right to grant to my wife, LOIS BURNHAM WILSON, the power to designate in her Last Will and Testament, duly admitted to probate, persons selected by her who are living at the time of her death who shall be entitled to receive, in such proportions as my said wife may designate, life interests after her death in all or part of the royalties payable to her after my death. Accordingly, I direct that all of the right, title or interest that I may have at the time of my death in or to any royalties under the Royalty Agreement shall be disposed of as follows:

A. I give and bequeath to HELEN WYNN, of Pleasantville, New York, if she survives me, a life interest in ten percent (10%) of such royalties. If the said HELEN WYNN does not survive me, I direct that the said ten percent (10%) of such royalties shall be disposed of in accordance with the provisions of Paragraphs B or C, as the case may be of this Article FIRST.

B. I give and bequeath to my wife, LOIS BURNHAM WILSON, if she survives me, a life interest in the remaining ninety percent (90%) of such royalties. I also grant to my said wife, if she survives me, the power to select and designate in her Last Will and Testament, duly admitted to probate, persons living at the time of her death who are to receive life interests after her death in such royalties in such proportions as she may designate. If my said wife fails to exercise, in whole or in part, the power of appointment granted to her under the preceding provisions of this Paragraph B, I direct that any royalties which remain undisposed of as a result of such failure shall be disposed of in accordance with the provisions of Paragraph C of this Article FIRST as though I had survived my said wife and died immediately after her death.

C. If my wife, LOIS [illegible]
sur ive me, I direct that all of the right or title tha I may have at the time of my death in and to the remaining ninety percent (90%) of such royalties sha l be divided into twenty (20) equal shares, which sha l be disposed of as follows:

1. I give and bequeath a life interest in three of such shares to my sister, HELEN EVANS, if she survives me.

2. I give and bequeath a life interest in two of such shares to my sister, DOROTHY STRONG, if she survives me.

3. I give and bequeath a life interest in one of such shares to my brother-in-law, DR. LEONARD STRONG, if he survives me.

4. I give and bequeath a life interest in one of such shares to my cousin, HOWARD WILSON, if he survives me.

5. I give and bequeath a life interest in two of such shares to my brother-in-law, ROGERS BURNHAM, if he survives me.

6. I give and bequeath a life interest in three of such shares to LAURA BURNHAM (the wife of my brother-in-law, ROGERS BURNHAM if she survives me.

7. I give and bequeath a life interest in one of such shares to my brother-in-law, DR. LYMAN BURNHAM, if he survives me.

8. I give and bequeath a life interest in one of such shares to FLORENCE BURNHAM (the wife of my brother-in-law, DR. LYMAN BURNHAM), if she survives me.

9. I give and bequeath a life interest in two of such shares to my sister-in-law, BARBARA JONES, if she survives me.

10. I give and bequeath a life interest in three of such shares to NELL WING, if she survives me.

11. I give and bequeath a life interest in one of such shares to HARRIET SEVERINO, if she survives me.

If any beneficiary named in any of subdivisions "1" through "11" of this Paragraph C does not survive me, I direct that the share (or shares) and the life interest in such share (or shares) of such deceased beneficiary shall be divided among the beneficiaries named in subdivisions "1" through "11" of this Paragraph C who do survive me, in the proportion that the share (or shares) of each such surviving beneficiary bears (or bear) to the total shares of all such surviving beneficiaries.

Third: I hereby revoke the sentence following subdivision "11" of Paragraph B of Article "THIRD" of my Will and add the following sentence in its place:

If any beneficiary named in any of subdivisions "1" through "11" of this Paragraph B of this Article THIRD does not survive me, I direct that the share (or shares) and the life interest in such share (or shares) of such deceased beneficiary shall be divided among the beneficiaries named in subdivisions "1" through "11" of this Paragraph B of this Article THIRD, who do survive me, in the proportion that the share (or shares) of each such surviving beneficiary bears (or bear) to the total shares of all such surviving beneficiaries.

Fourth: Except as modified herein, I ratify, confirm and republish my said Will of August 2, 1965.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12th day of January, 1968.

/s/ William Griffith Wilson (L. S.)

WILLIAM GRIFFITH WILSON

The foregoing instrument was signed, sealed, published and declared by WILLIAM GRIFFITH WILSON, the testator named herein, as and for a FIRST CODICIL to his Last Will and Testament dated August 2, 1965, in our presence and in the presence of each of us, at 460 Park Avenue, City County and State of New York, and we, at his request and in his presence and at the same time and in the presence of each other, signed our names and residences as attesting witnesses this 12th day of January, 1968.

/s/ Bettie ing residing at 45 Tudor City Place
New York, N. Y. 10017

/s/ Ludwig askor residing at 71 Westport Rd.
Wilton, Conn.

/s/ Walter . Nathan residing at 345 East 69 Street
New York, N. Y.

STATE OF NE YORK
SURROGATE'S URT, COUNTY OF WESTCHESTER

---x

Probate Pro ding, Will of

W IAM GRIFFITH WILSON,

Deceased

---x

1971 414

STATE OF NE ORK)
COUNTY OF W. CHESTER) ss.:

B. ARA B. JONES, being duly sworn, deposes and says:

1. I have been asked ~~to~~ make this affidavit in respect of t family of my late brother-in-law, William Griffith Wi n, who died on January 24, 1971. Mr. Wilson, at his deat was married to my sister, Lois Burnham Wilson.

2. Mr. Wilson and my sister, Lois, were married in 1918. It as the only marriage for each of them and there were children of that marriage, natural or adopted.

3. Mr. Wilson's parents were Gilman Wilson, who died in 196 and Emily Griffith Wilson, who died in 1958.

4. I have annexed hereto a diagram (Family Tree) setting fort the members of Mr. Wilson's family.

5. The statements I have made in this affidavit are based on y personal knowledge of Mr. Wilson and his family; and at knowledge was acquired over many years of close associ ion with Mr. Wilson and my sister, Lois, from the time of eir marriage to each other.

Barbara B. Jones
BARBARA B. JONES

Sworn to bef e me this
2nd day of ~~January,~~ March 1971

[illegible]

ESTATE OF WILLIAM GRIFFITH WILSON

GILMAN WILSON
d. 1962

EMILY GRIFFITH WILSON
d. 1958

DOROTHY W. STRONG

THE DECEDENT
WILLIAM GRIFFITH WILSON
M. JANUARY 24, 1968 - LOIS BURNHAM WILSON
d. JANUARY 24, 1971

HELEN WILSON EVANS

K2

L -1

(6) The names, relationshi s and addresses of all distributees, of each person designated in the Last Will herewith presented as prim ry executor, of all persons adversely affected by the purported exercise by such Will of any power of appo intment, of all persons adversely affected by any codicil and of all persons having an interest under any pri r will of the decedent on file in the Surrogate's office, are hereinafter set forth in subdivisions (a) and (b :

Name and Address	Relationship	Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status

(a) All persons and parties so interested who are of full age and sound mind, or which are corporations or associations, are as follo s:

Lois Burnham Wilson Box 452, Stepping St nes Bedford Hills, New Y rk	Wife	Executrix Specific Legatee and Residuary Legatee

(b) All persons so intereste who are persons under disability, are as follows:

(Please urnish all information specified in NOTE below.)

(Note: In the case of each infan state (a) name, birth date, age, relationship to decedent, residence address, and the person with whom he resides; (b) w ther or not he has a general or testamentary guardian, and whether or not his father, or if dead, his mother, is living; and ( ) the name and residence address of any guardian and any living parent. In the case of each incompetent or incapacitated erson, state (a) name, relationship to decedent, and residence address; (b) facts regarding his incompetency, including hether or not a committee has been appointed and whether or not he has been committed to any institution; and (c) the ames and addresses of any committee, any person or institution having care and custody of him, and any relative or frien having an interest in his welfare. In the case of person confined as a prisoner, state place of incarceration. In the case of unknowns, describe such persons in the same language as will be used in the process. In each case give a brief description of the party's legacy, devise or other interest as in paragraph (6) (a) hereof.)

None

At a Surrogate's Court held in and for the County of WESTCHESTER at WHITE PLAINS in said County, on the 26th day of June, 1973

M 1

Present:

Hon. OTTO C. JAEGER

Surrogate

1971 424
1971 414

In the Matter of the Application to Determine the Estate Tax under Article 26 of the Tax Law upon the Estate of

WILLIAM GRIFFITH WILSON

, Deceased

File No. 414/1971

Supplemental Order fixing tax on Consent & remitting Penalty

On reading and filing the annexed Final Federal Determination changing the taxable estate of the above decedent and the consent and stipulation of JULIUS H. HYMAN, ESQ. , the attorney for the State Tax Commission and SMITH STEIBEL & ALEXANDER, ESQS. the attorneys for the fiduciary and upon all the proceedings heretofore had herein and it appearing that the said decedent died on the 24th day of January , 1971, and left certain property, the transfer of which is subject to the tax imposed by the provisions of Article 26 of the Tax Law, the order entered the 8th day of February , 1972, and amended on the 29th day of February, 1972, being hereby amended as follows, it is

ORDERED AND ADJUDGED that the value of the New York gross estate of said decedent, the New York estate tax deductions, the New York taxable estate, the gross estate tax, and the credits against such tax and the net estate tax are hereby fixed and determined as follows:

New York gross estate	$ 235,195.64
New York estate tax deductions	$ 75,126.64
New York taxable estate	$ 160,069.00
New York gross estate tax	$ 4,402.76
Credits against estate tax	$ -0-
New York estate tax	$ 4,402.76

and it is further ordered that the penalty be remitted from 10% to 6% per annum from date of death to date of payment provided payment be made within days after the date hereof.

Otto C. Jaeger
SURROGATE

TT-137.1 (6/70)

SURROGATE'S COURT : WESTCHESTER COUNTY

1971 419

1971 419

In the Matter of the Application to Determine the Estate Tax under Article 26 of the Tax Law upon the Estate of

WILLIAM GRIFFITH WILSON, Deceased

FILE NO. 419/1971

STIPULATION
NOTICE OF APPEARANCE
CONSENT
& REMITTING PENALTY

Whereas an order fixing tax under Article 26 of the Tax Law was entered on the 8th day of February 1972/ and amended on the 29th day of February, 1972 in the above estate

Whereas the final audit in the Federal Estate Tax proceeding has been completed and accepted by the fiduciary for the estate, and

Whereas the Final Federal audit differed from the findings in the New York Estate Tax proceeding in the manner indicated in the annexed Federal Line Adjustments and Closing Letter

IT IS HEREBY STIPULATED that upon the annexed exhibits and upon all the proceedings heretofore had herein and upon the consent of the parties hereto, that a Supplemental Order as annexed hereto shall be entered fixing the tax in the sum of $ 4,402.76 and penalty be remitted from 10% to 6% per annum.

The State Tax Commission appears herein by its attorney who had been duly appointed pursuant to Section 249-x of the Tax Law.

The right of Appeal from such order pursuant to Section 249- of the Tax Law is hereby reserved by each party.

Dated: June [illegible], 1973

STATE TAX COMMISSION

BY JULIAN H. HYMAN, ESQ.

Estate of William Griffith Wilson Deceased

BY SMITH STEIBEL & ALEXANDER, ESQS.
Attorneys for Executrix

TT-137 (11/69)

M 2

M-3

Address any reply to: P.O. Box 3100, Church St. Sta., New York, N.Y. 10008

Department of the Treasury

District Director
Internal Revenue Service

Date: APR 18 1973

In reply refer to: AU:S:RD:R: es

Lois Burnham Wilson, Executrix
C/O Smith, Steibel & Alexander
460 Park Avenue
New York, New York 10022

Estate of: William Griffith Wilson
County: Westchester
Date of Death: 1-24-71

ESTATE TAX CLOSING LETTER

(This is not a bill for tax due)

The computation at the bottom of this letter shows the Internal Revenue Service's determination of the Federal estate tax liability for the estate named above. You should keep a copy of this letter as a permanent record since your attorney may need it to close the probate proceedings for the estate. It, together with proof of payment, is evidence that the Federal estate tax liability for the estate has been settled.

Sincerely yours,

Elliott H. Gray

District Director

Gross estate tax		$ 20,720.70
Less credits allowed:		
State death taxes	$ 561.10	
Federal gift tax		
Tax on prior transfers		
Foreign death taxes		
Total credits		$ 561.10
Net estate tax		$ 20,159.60
Penalties, if any		$ -

M4

1-6

FORM 3231
(REV. SEPT. 1966)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

PRELIMINARY STATEMENT

[x] ESTATE TAX
[ ] GIFT TAX

NAME OF DECEDENT ~~OR DONOR~~ William G. Wilson

DATE OF DEATH OR GIFT TAX YEAR 1-24-71

STATEMENT OF TAX LIABILITY

DATE OF DEATH OR GIFT TAX YEAR(S)	TAX PREVIOUSLY ASSESSED	CORRECT TAX LIABILITY	OVERASSESSMENT	DEFICIENCY	PENALTIES - INCREASE (DECREASE)
1-24-71	$ 5769.36	$ 20559.60	$	$ 14390.24	$
TOTAL	$ 5769.36	$ 20559.60	$	$ 14390.24	$

NET DEFICIENCY (Overassessment) $ 14390.24

AGREEMENT SECURED [x] YES [ ] NO

NAME OF PERSON WITH WHOM FINDINGS WERE DISCUSSED J. Martin Obten, Esq.

PRINCIPAL REASONS FOR CHANGES, AND OTHER INFORMATION

1) increased FMV of royalties

2) partial disallowance of §2056 ded.

APPLICABLE TO ESTATE TAX ONLY

IN DETERMINING THE ABOVE DEFICIENCY OR OVERASSESSMENT, THE FOLLOWING CREDIT HAS BEEN ALLOWED FOR STATE AND/OR FOREIGN DEATH TAXES AND DUTIES

	ALLOWED CREDIT	TENTATIVELY ALLOWED CREDIT	SUBMIT EVIDENCE BY (Date)
STATE DEATH TAXES	$ 5[illegible].10	$	
FOREIGN DEATH TAXES	$	$	

[x] Credit for State death taxes has been allowed in full, since satisfactory evidence has been presented.

[ ] Credit for foreign death taxes has been allowed in full, since satisfactory evidence has been presented.

[ ] Credit for State death taxes and/or foreign death taxes has been tentatively allowed in the amount shown. Satisfactory evidence in support of this credit must be received on or before the above date. If evidence of payment is not received on or before the due date an additional deficiency will be assessed for the portion of the tentatively allowed credit which is not substantiated by satisfactory evidence of payment.

TABLE OF CONTENTS

1) 3231 3) 886A (2)

2) 1272 4) 1273

FORM 886-A (REV APRIL 1968)

EXPLANATION OF ITEMS

SCHEDULE NO. OR EXHIBIT: B

NAME OF TAXPAYER: e/o William G. Wilson

YEAR/PERIOD ENDED: 1-24-

	Returned	Corrected
Schedule F		
item B-1	42750.00	38950.56
net decrease		3799.44
	42750.00	42750.00
Schedule F		
item F-3 accrued royalties	8005.31	0
F-6 future royalties	119,000.00	160,069.0
net increase	33,063.69	
	160,069.00	160,069.0
Schedule K		
item K-14 fed income tax	0	3306.00
K-15 NYS " "	0	488.53
K-16 CNB loan	0	1534.72
K-17 overdraft on item F-3	0	2093.48
net decrease	7422.66	
	7422.66	7422.66

M-C

2-

FORM 1272 (REV. JAN. 1964) DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

LINE ADJUSTMENT - ESTATE TAX

SCHEDULE A

DATE OF DEATH 1-24-

ESTATE OF William C. Wilson

	ITEM	AS SHOWN ON RETURN (a)	ADDITIONS TO VALUE OF ESTATE (b)	DEDUCTIONS FROM VALUE OF ESTATE (c)	AS CORRECTED (d)
A	REAL ESTATE	—			—
B	STOCKS AND BONDS	55726.65		3799.44	51927.
C	MORTGAGES, NOTES, AND CASH	—			—
D	INSURANCE	8075.45			8075.
E	JOINTLY OWNED PROPERTY	21664.98			21664
F	OTHER MISCELLANEOUS PROPERTY	133343.87	33063.69		166407
G	TRANSFERS DURING DECEDENT'S LIFE	—			—
H	POWERS OF APPOINTMENT	—			—
I	ANNUITIES	—			—
	TOTAL GROSS ESTATE	218810.95	33063.69		248075
J	1. Funeral expenses and expenses incurred in administering property subject to claims	5317.84			5317.
K	2. Debts of decedent	4348.19		7422.66	11770
K	3. Mortgages and liens	—			—
	4. TOTAL (Items 1 through 3)	9666.03			17088
	5. Allowable amount of above deductions	9666.03			17088
L	6. Net losses during administration	—			—
L	7. Expenses incurred in administering property not subject to claims	—			—
	8. TOTAL (Items 5 through 7)	9666.03			17088
M	9. Bequests, etc., to surviving spouse	197244.92			70911
	10. Adjusted gross estate	209144.92			23099
	11. Net amount deductible for bequests, etc., to surviving spouse (Item 9 or ½ of item 10, whichever is smaller)	104572.46	33654.95		70911
N	12. Charitable, public, and similar gifts and bequests	—			—
	TOTAL ALLOWABLE DEDUCTIONS, except exemption (Totals of lines 8, 11, and 12)	114238.49			88000
	EXEMPTION	60000.00			60000
	TOTAL DEDUCTIONS	174238.49			148000
	TAXABLE ESTATE	44572.46	66718.64	11222.10	100[illegible]

FORM 886-A (REV. APRIL 1968)	EXPLANATION OF ITEMS	SCHEDULE NO. OR EXHIBIT C
NAME OF TAXPAYER: E/o William G. Wilson		YEAR/PERIOD END: 1-24-7

		Returned	Corrected
Schedule M			
§2056 deduction adjusted to reflect amounts passing to surviving spouse excluding any amounts in item F-6.			
Gross Estate	248,075.20		
J+K	17,088.69		
AGE	230,986.51		
nonprobate (Sch D+E)	29,740.43		
probate est.	201,246.08		
F-6	160,069.00		
Art II residue(bal.)	41,177.08		
Sch D+E (bal F.)	29,740.43		
§2056 ded.	70,917.51		
		104572.46	73045.64
net increase			31526.82
		104572.46	104572.46

Computation F-6

Agreed FMV of copyright 225,000.-

80% interest - 2 lives
80 + 48
225,000. × .80 × (1.00 - .25026) =

134,953.20

20% interest - 2 lives
80 + 0
225,000.- × .20 × (1.00 - .04663) =

42,901.65

177,854.85
10% discount lack of marketability 17,785.48

160,069.-

.28267	.05404
.21785	.03921
.500052	.09325
.250026	.04663

B. The trust shall terminate upon the death of the Grantor. Upon the termination of the trust, the Trustees shall pay over to the Executors of the Grantor's estate such amounts from the trust fund as the Executors request pursuant to the provisions of Article "TENTH" hereof and shall distribute any remaining principal of the trust, and any remaining accumulated income, in the following proportions to the following persons:

1. Eight percent to DR. LEONARD STRONG, who is the husband of the Grantor's sister-in-law, DOROTHY STRONG, or if he is not then living, to his children, MURIEL STRONG MORLEY and LEONARD V. STRONG III, or to the survivor of them if only one of them is living.

2. Twelve percent to the Grantor's sister-in-law, DOROTHY STRONG, or if she is not then living, to her children, MURIEL STRONG MORLEY and LEONARD V. STRONG III, or to the survivor of them if only one of them is then living.

3. Eight percent to MURIEL STRONG MORLEY, if she is then living.

4. Eight percent to LEONARD V. STRONG III, if he is then living.

5. Eight percent to the Grantor's sister-in-law, LAURA BURNHAM, if she is then living.

6. Eight percent to the Grantor's sister-in-law, FLORENCE BURNHAM, if she is then living.

FORM 1273 (REV. MAY 1969)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

COMPUTATION OF ESTATE TAX

SCHEDULE NUMBER: D

ESTATE OF: E/o William G. Wilson

DATE OF DEATH: 1-24-71

ITEM	AS SHOWN ON RETURN	AS CORRECTED
PART I		
1. GROSS ESTATE TAX	$ 5805.94	$ 20720.[illegible]
2. CREDIT FOR STATE DEATH TAXES	36.58	561.
3. GROSS ESTATE TAX LESS CREDIT FOR STATE DEATH TAXES (Item 1 minus item 2)	$ 5769.36	$ 20159.[illegible]
PART II		
4. CREDIT FOR FEDERAL GIFT TAXES	$ —	$ —
5. CREDIT FOR TAX ON PRIOR TRANSFERS	—	—
6. CREDIT FOR FOREIGN DEATH TAXES	—	—
7. TOTAL OF CREDITS UNDER PART II (Sum of items 4, 5, and 6)	—	—
8. NET ESTATE TAX PAYABLE (Item 3 minus item 7)	$ 5769.36	20159.6[illegible]
9. ESTATE TAX PREVIOUSLY ASSESSED		5769.3[illegible]
10. ☒ DEFICIENCY ☐ OVERASSESSMENT		$ 14390.2[illegible]
11. PENALTIES, IF ANY		$ —

REMARKS:

FILE # ... 19...

SURROGATE'S COURT
WESTCHESTER COUNTY

In the Matter of the Application to determine the Estate Tax under Article 26 of the Tax Law upon

WILLIAM GRIFFITH WILSON

Deceased.

SUPPLEMENTAL ORDER
AND
STIPULATION

JULIAN H. HYMAN, ESQ.

Attorney for State Tax Commission
Office and Post Office Address

99 Church Street
White Plains, N.Y. 10601

Due and timely service of a copy of the within is hereby admitted.

Dated , 19

Attorney for

FILED
JUN 2 . 197
ESTATE TAX DEP.
WESTCHESTER

DO-533.3 (11/67)

Form 125

Surrogate's Court
County of Westchester

PROBATE PROCEEDING, WILL OF

WILLIAM GRIFFI[illegible] WILSON,

Deceased.

414/1971

State of New York,
County of NEW YORK } ss:

We, J. M[illegible]rin Obten
and Ronia Kuklin
severally sworn, say, each for themselves ~~and~~ ~~self~~, *being duly and*
the foregoing paper writings *with the original thereof,*
dated the 2nd *day of* August 19 65 *and Codicil thereto*
dated the 12th *day of* January 19 68 *about to be filed for probate and*
that the same are *in all respects a true and correct* copies *of said instruments*
and of the whole thereof.

J. Mark Obten
Ronia Kuklin

Sworn to before me this 2nd *day*

of February 19 71.

TT-148 (5/64)

2-8-72

N-2

At a Surrogate's court, held in and for the County of Westchester at White Plains in said county, on the 8th day of February, 19 72

Present,

Hon. OTTO C. JAEGER

Surrogate

1971 111

In the Matter of the Application to Determine the Estate Tax under Article 26 of the Tax Law upon the Estate of WILLIAM GRIFFITH WILSON

Deceased.

File No.

ORDER FIXING TAX

On reading and filing the verified petition of Lois Burnham Wilson dated the 11th day of January, 1972 and it appearing that the said decedent died on the 24th day of January, 1971 and left certain property, described in said petition and schedules attached thereto, the transfer of which is subject to the tax imposed by the provisions of Article 26 of the Tax Law, and proof having been made of due service of said petition and the notice of motion for this order upon the attorney for the State Tax Commission, now on motion of Smith, Steibe & Alexander, Esqs., attorney for the petitioner herein; Julian H. Hyman Esq., attorney for the State Tax Commission appearing and not opposing, it is

ORDERED AND ADJUDGED that the value of the New York gross estate of said decedent, the New York estate tax deductions, the New York taxable estate, the gross estate tax, and the credits against such tax and the net estate tax are hereby fixed and determined as follows:

New York gross estate	$ 218,810.95
New York estate tax deductions.	$ 114,238.49
New York taxable estate	$ 104,572.46
New York gross estate tax	$ 2,637.17
Credits against estate tax.	$ -0-
New York net estate tax	$ 2,637.17

Otto C. Jaeger

Surrogate

SURROGATE'S COURT WESTCHESTER COUNTY

In the Matter of the A plication to Determine the Estate T x under Article 26 of the Tax aw upon the Estate of

WILLIAM G RIFFITH WILSON,

Deceased.

File No. 419/1971

NOTICE OF MOTION

JAN

57

SIR:

PLEASE TAK NOTICE, that on the verified petition of LOIS BURNHAM WILSON, dated the 11th 1971 111 day of January, 1972, and on the supporting papers made a part thereof, the petitioner will , at a Surrogate's Court to be held in and for the County of Westcheste, at the Surrogate's Court Room, in the County of Westcheste, on the 8th day of February, 1972, at 10 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard, for an der, * (fixing the tax on the estate of WILLIAM GRIFFITH WI SON, deceased), (~~xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxx~~) imposed by the article of the Tax Law re ng to tax on estates of deceased persons.

Dated, January 12, 1972.

Yours, &c.

SMITH, STEIBEL & ALEXANDER

Attorneys for Petitioner

Office and Post Office Address
460 Park Avenue
New York, New York
Telephone: PL 1-2660

To

JULIAN H. YMAN, ESQ.

Attorne r State Tax Commission

99 Church treet

White Plai s, New York

* Strike out inapp le provision.

TT-87 (1/71) (IB2-2)

SURROGATE'S COURT, WEST HESTER COUNTY

In the Matter of the Appl ation to Determine the Estate Tax der Article 26 of the Tax Law pon the Estate of WILLIAM GRIFFITH W LSON, eceased.	File No. 419/1971 PETITION

To the Surrogate's Court the County of WESTCHESTER

The petition of LOI BURNHAM WILSON

residing at Stepping S ones, P.O. Box 452, Bedford Hills, New York,
respectfully shows:

FIRST: That she is the Executrix of the estate of WILLIAM GRIFF THWILSON, deceased; that said decedent died a resident of Stepping Stones, .O. Box 452, Bedford Hills, in the county of Westchester, State of New York, on the 24th day of January, 1971.

SECOND: That decedent died XXXXXXXX (testate leaving a will, copy of which is annexed, which was duly ad itted to probate by an order of this court dated March 19, 1971) and XXXXXXXXXXXXXXXXXXXXXX/Letters Testamentary were duly issued this court on the 19th day of March, 1971, to your petitioner.

THIRD: That no order been made herein appointing an appraiser.

FOURTH: That attached ereto and made a part hereof by reference are the following schedules:

		Check Schedule Attached
I.	Real Property tuated in New York Stat	☐
II.	All limited p rs of appointment c ated prior to September 1930	☐
III.	Real and tang le personal property havi an actual situs outside w York State	☐
IV.	Expenses spec ically attributable property described in hedule III	☐
V.	Property in S edule III included in Fed al marital deduction	☐
VI.	Property in S edule III included in Fed l deduction for public, charit le and religious uses	☐
VII.	Credit for pe onal and insurance exemptions	x
VIII.	Credit for ta on prior transfers	☐

FIFTH: That the Reco liation Schedule, annexed hereto and made a part hereof by reference, sets forth the Federal gross estate, the New York gross estate, the total New Yor estate tax deductions, and the New York Taxable Estate. (Reconciliation Sheet Ite 1, 5, 17, 18.)

TT-57 (1/71) (182-1)

SIXTH: That the New Yo[illegible] gross estate as set forth in the Reconciliation Schedule includes the value of all property required to be included in the decedent's gross estate under Article 26 of the Tax Law, and the total New York estate tax deductions as set forth in said schedule include no item which is not allowable as a deduction under the provisions of said Article 26.

SEVENTH: That the Tax Computation Schedule, annexed hereto and made a part hereof by reference, sets forth the New York gross estate tax, the credit for personal and insurance exemptions, the credit for tax on prior transfers and the net New York estate tax.

EIGHTH: That the New Yo[illegible] net estate tax is $2,475.66.

NINTH: That your petitioner has filed a Federal estate tax return.

TENTH: That a final Federal determination of the estate tax liability of this estate has (not) been made.

(If the Federal estate tax has been finally determined, a copy of the Federal determination, audit or statement from the Internal Revenue Service must be attached. If the Federal estate tax proceeding is still pending, any changes made therein may provide the basis for a supplementary taxing order to conform with such Federal changes.)

ELEVENTH: That the names and post office addresses of all persons interested in this proceeding who are required to be notified of this application, or concerning whom the court is required to have information, are:

State Tax Commission, Estate Tax Section, Albany, N.Y. 12226

Lois Burnham Wilson, Executrix, c/o Smith, Steibel & Alexander, 460 Park Avenue, New York, New York 10022

There are no persons other than those mentioned interested in this application or proceeding.

WHEREFORE, your petitioner prays that an order be made determining the tax, if any, upon the estate of , deceased, imposed pursuant to Article [illegible] of the Tax Law.

Dated, January 11, 1972.

Lois Burnham Wilson
Petitioner

State of New York)
) ss :
County of New York)

Lois Burnham Wilson being duly sworn deposes and says that She is the petitioner in this proceeding; that She has read the foregoing Petition and the annexed schedules and knows the contents thereof; that the same are true to her own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters She believes it to be true.

Sworn to before me this)
11th day of January, 1972)

J. Martin Obten
Notary Public or Commissioner of Deeds

Lois Burnham Wilson
Petitioner

If decedent is described as a non-resident, attach Form TT-141A.

Instructions for preparation of schedules are contained in New York State Estate Tax Procedure Pamphlet (Form TT-[illegible]I).

J. MARTIN OBTEN
NOTARY PUBLIC, STATE OF NEW YORK
No. 31-8180860
Qualified in New York County
Commission Expires March 30, 1972

TT-87 (1/71) (1B2-2)

N - 6

SCHEDULE VII

Credit for Personal and Insurance Exemptions

(If credit is claimed for a residuary bequest, attach computation. Include value of interests in trusts, remainders, etc. For insurance exemptions, attach Federal form 712.)

Item No.	Beneficiary	Relationship to Decedent	Federal Schedule and Item No.	Total Amount	Exempt Amount
1.	Lois B. Wilson	Widow	Schedule D, Item 1	$8,075.45	$8,075.45

Total Exempt Amount .... $ 8,075.45

2% of first $50,000 exempt .... $ 161.51

3% of next $100,000 exempt, if any .... $

Total credit for personal and insurance exemptions .... $ 161.51

SCHEDULE VIII

Credit for Tax on Prior Transfers

(If credit is claimed, attach form TT-190 showing computation.)

None

Form TT-1?? , Page 2, Line 42 or 44 TOTAL $ None

Schedule		Alternate value	Value at date of death
A	Real estate	$	$
B	Stocks and bonds	59,726.63	75,157.15
C	Mortgages, notes, and cash		
D	Insurance	8,075.45	8,075.45
E	Jointly owned property	21,664.98	21,664.98
F	Other miscellaneous property	133,343.87	133,343.87
G	Transfers during decedent's life		
H	Powers of appointment		
I	Annuities		
	TOTAL GROSS ESTATE	$218,810.93	$238,241.45

Schedule	Deductions	Amount	Amount
J	1. Funeral expenses and expenses incurred in administering property subject to claims	$	
K	2. Debts of decedent	4,348.19	
K	3. Mortgages and liens	5,317.84	
	4. Total of items 1 through 3	$ 9,666.03	
	5. Allowable amount of deductions from item 4 (see note*)	$ 9,666.03	
L	6. Net losses during administration		
L	7. Expenses incurred in administering property not subject to claims		
	8. Total of items 5 through 7		$ 9,666.0[illegible]
M	9. Bequests, etc., to surviving spouse	$197,244.93	
	10. Adjusted gross estate (see note**)	209,144.92	
	11. Net amount deductible for bequests, etc., to surviving spouse (item 9 or one-half of item 10, whichever is smaller)		104,572.4[illegible]
N	12. Charitable, public, and similar gifts and bequests		
	TOTAL ALLOWABLE DEDUCTIONS (other than specific exemption) (total of lines 8, 11, and 12)		$114,238.[illegible]

*Note.—See paragraph 1 of the instructions.

**Note.—Enter at item 10 the excess of "TOTAL GROSS ESTATE" over item 8, if the decedent and his surviving spouse at no time held property as community property. If property was ever held as community property, compute the "Adjusted gross estate" (item 10) in accordance with the instructions and example on page 32, and attach an additional sheet showing such computation.

Schedule O—Page

ESTATE OF WILLIAM GRIFFITH WILSON

ESTATE OF [illegible]

RECONCILIATION SCHEDULE

Item			
1. FEDERAL TOTAL GR(SS ESTATE *(From Federal Schedule O)*			$ 218,810.95
2. Less: Real or tangible ersonal property having an actual tus outside New York		$ Nil	
3. Item 1 less item 2			$ 218,810.95
4. Plus: Limited Powers Appointment *(ScheduleII)*		$ Nil	
5. NEW YORK GROSS EST TE *(Item 3 plus i 4)*			$ 218,810.95
6. Total of deductions all ed under Federal Schedules J, K ar L *(Item 8 of Fede Schedule O)*		$ 9,666.03	
7. Less: Expenses, etc., pecifically attributable to p perty described in ite 2		$ Nil	
8. Item 6 less item 7			$ 9,666.03
9. New York adjusted gro s estate *(Item 5 less i 8)*	$209,144.92		
10. Bequests, etc., to surv ing spouse *(Item 9 of Fed Schedule O)*		$ 197,244.92	
11. Less: Property in ite 2 included in amount in item 0		$ Nil	
12. Item 10 less item 11		$ 197,244.92	
13. New York marital dedu tion *(Item 12 or ½ item 9 whichever is aller)*			$ 104,572.46
14. Federal charitable, pu ic, and similar gifts and beque ts *(Item 12 of F eral Schedule O)*		$ Nil	
15. Less: Property in ite 2 included in amount in item 4		$ Nil	
16. New York charitable c duction *(Item 14 less item 15)*			$ Nil
17. TOTAL NEW YORK E TATE TAX DEDUCTIONS *(Totals of i s 8, 13 and 16)*			$ 114,238.49
18. NEW YORK TAXABL ESTATE			$ 104,572.46

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TAX COMPUTATION SCHEDULE

1. NEW YORK TAXABLE ESTATE *(Item 18 of Reconciliation Schedule)* $ 104,572.46

2. New York gross estate tax computed from table .... $ 2,637.17

3. Credit for personal and insurance exemptions if any *(Schedule VII)*

   a. 2% of first $50,000 exempt, if any .... $ 161.51

   b. 3% of next $100,000 exempt, if any .... $ Nil

4. Total credit for personal and insurance exemptions *(Item 3a plus item 3b)* .... $ 161.51

5. Credit for tax on prior transfers, if any *(Schedule VIII)* .... $ Nil

6. Total credits *(Sum of items 4 and 5)* .... $ 161.51

7. NEW YORK NET ESTATE TAX *(Item 2 less item 6)* .... $ 2,475.66

NOTE: If the difference between the amounts at item 2 and item 4 is $40 or less, the estate is exempt from tax under Section 952 (b) of the Tax Law.

NEW YORK TAXABLE ESTATE

Over	Not Over	Tax	
$0	$50,000	2% of New York taxable estate	
50,000	150,000	$1,000 + 3% of excess over	$50,000
150,000	300,000	4,000 + 4% of excess over	150,000
300,000	500,000	10,000 + 5% of excess over	300,000
500,000	700,000	20,000 + 6% of excess over	500,000
700,000	900,000	32,000 + 7% of excess over	700,000
900,000	1,100,000	46,000 + 8% of excess over	900,000
1,100,000	1,600,000	62,000 + 9% of excess over	1,100,000
1,600,000	2,100,000	107,000 + 10% of excess over	1,600,000
2,100,000	2,600,000	157,000 + 11% of excess over	2,100,000
2,600,000	3,100,000	212,000 + 12% of excess over	2,600,000
3,100,000	3,600,000	272,000 + 13% of excess over	3,100,000
3,600,000	4,100,000	337,000 + 14% of excess over	3,600,000
4,100,000	5,100,000	407,000 + 15% of excess over	4,100,000
5,100,000	6,100,000	557,000 + 16% of excess over	5,100,000
6,100,000	7,100,000	717,000 + 17% of excess over	6,100,000
[illegible]	[illegible]	[illegible] + 18% of excess over	[illegible]

AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEW YORK }
} ss.
COUNTY OF NEW YORK }

J. MARTIN OBTEN, being duly sworn, deposes and states:

I am not a party to this action, I am over the age of eighteen years, and reside at 411 West End Avenue, New York, New York.

On January 13, 1972, on behalf of Smith, Steibel & Alexander, attorneys for Petitioner, I served the foregoing Order Fixing Tax, Notice of Motion and Petition upon JULIAN H. HYMAN, Esq., Attorney for State Tax Commission, 99 Church Street, White Plains, New York, by depositing the same securely enclosed in a postpaid wrapper, addressed to said attorney as stated above, in an official mail depository at 460 Park Avenue, New York, New York, under the exclusive care and custody of the United States Post Office Department, said address being designated, respectively, by said attorney for that purpose.

J. Martin Obten

Sworn to before me this

13th day of January, 1972.

GRAHAM E ... KHAM
NOTARY PUBLIC ... New York
No ...
Qualified ... County
Commission Expires ...h 30, 1969 73

1971-414

N

SCHEDULE VII

Credit for Personal and Insurance Exemptions
(If credit is claimed for a residuary bequest, attach computation. Include value of interests in trusts, remainders, etc. For insurance exemptions, attach Federal form 712.)

Item No.	Beneficiary	Relationship to Decedent	Federal Schedule and Item No.	Total Amount	Exempt Amount
1.	Lois B. Wilson	Widow	Schedule D, Item 1	$8,075.45	$8,075.45

Total Exempt Amount	$8,075.45
2% of first $50,000 exempt	$ 161.51
3% of next $100,000 exempt, if any	$
Total credit for personal and insurance exemptions	$ 161.51

SCHEDULE VIII

Credit for Tax on Prior Transfers
(If credit is claimed, attach form TT-190 showing computation.)

None

Form TT-190, Page 2, Line 42 or 44 TOTAL $ None

TA[illegible] COMPUTATION SCHEDULE

1. NEW YORK TAXABLE ESTATE *([illegible] 18 of Reconciliation Schedule)* 104,572.46

2. New York gross estate tax comp[illegible]ed from table .... $ 2,637.17

3. Credit for personal and insuranc[illegible] exemptions if any *(Schedule V[illegible])*

   a. 2% of first $50,000 exemp[illegible] if any $161.51

   b. 3% of next $100,000 exem[illegible], if any .... $ Nil

4. Total credit for personal and ins[illegible]rance exemptions *(Item 3a plus ite[illegible] 3b)* .... $ 161.51

5. Credit for tax on prior transfers, [illegible]f any *(Schedule VIII)* .... $ Nil — 0 —

6. Total credits *(Sum of items 4 [illegible]nd 5)* .... $ 161.51

7. NEW YORK NET ESTATE TAX *(Item 2 less item 6)* .... $ 2,475.66

2,637.17

NOTE: If the difference betwee[illegible] the amounts at item 2 and item 4 is $40 or less, the estate is exempt from tax unde[illegible] Section 952 (b) of the Tax Law.

NEW YORK TAXABLE ESTATE

Over	[illegible]t Over	Tax	
$0	50,000	2% of New York taxable estate	
50,000	[illegible]0,000	$1,000 + 3% of excess over	$50,000
150,000	[illegible]0,000	4,000 + 4% of excess over	150,000
300,000	[illegible]0,000	10,000 + 5% of excess over	300,000
500,000	[illegible]0,000	20,000 + 6% of excess over	500,000
700,000	[illegible]0,000	32,000 + 7% of excess over	700,000
900,000	1,[illegible]0,000	46,000 + 8% of excess over	900,000
1,100,000	1,[illegible]0,000	62,000 + 9% of excess over	1,100,000
1,600,000	2,[illegible]0,000	107,000 + 10% of excess over	1,600,000
2,100,000	2,[illegible]0,000	157,000 + 11% of excess over	2,100,000
2,600,000	3,[illegible]00,000	212,000 + 12% of excess over	2,600,000
3,100,000	3,[illegible]00,000	272,000 + 13% of excess over	3,100,000
3,600,000	4,[illegible]00,000	337,000 + 14% of excess over	3,600,000
4,100,000	5,[illegible]00,000	407,000 + 15% of excess over	4,100,000
5,100,000	6,[illegible]00,000	557,000 + 16% of excess over	5,100,000
6,100,000	7,[illegible]00,000	717,000 + 17% of excess over	6,100,000
7,100,000	8,[illegible]0,000	887,000 + 18% of excess over	7,100,000
8,100,000	9,[illegible]0,000	1,067,000 + 19% of excess over	8,100,000
[illegible]	10,[illegible]0,000	1,257,000 + 20% of excess over	9,100,000
		[illegible] + 21% of excess over	10,100,000

N

SURROGATE'S COURT

WESTCHESTER COUNTY

In the Matter of the Application to Determine the Estate Tax Under Article 26 of the Tax Law upon the Estate of

WILLIAM GRIFFITH WILSON,
Deceased

PETITION

SMITH, STEIBEL & ALEXANDER
Attorney for Petitioner

460 Park Avenue

New York, New York 10022

O-1

SURROGATE'S COURT, WESTCHESTER COUNTY

PROBATE PROCEEDING, WILL OF

WILLIAM GRIFFITH WILSON

File No. 1971

Deceased.

STATE OF NEW YORK
COUNTY OF ~~WESTCHESTER~~ NEW YORK } ss.:

T. MARTIN OBTEN, being duly sworn, deposes and says:

He is an attorney at law duly admitted to practice in the State of New York, and ~~the attorney~~ (associated with the attorneys) for the proponent(s) in the above entitled proceeding. This affidavit is made to dispense with the depositions of the subscribing witnesses to the propounded instrument(s) dated August 2, 1965 and January 12, 1968

None of the parties entitled to a citation in this proceeding has raised objection to the probate of the propounded instrument(s), and none of such parties is an infant or incompetent. So far as deponent is aware there is no reason why the Surrogate as a matter of discretion should require that the subscribing witnesses be examined.

That there is no distributee who is not known, and that there is no person required to be cited whose name or address is not known who has not appeared in the probate proceeding.

That there is no person who normally would be a primary object of decedent's bounty who has not been provided for in the propounded instrument(s), or to whom only a minor portion has been bequeathed by said instrument; that neither the draftsman of the propounded instrument(s) nor a member of his family is a substantial beneficiary thereunder, and that no confidential relationship existed between the decedent and any substantial beneficiary who is unrelated by blood or marriage.

O-2

That the propounded instrument(s) was (were) not executed in counterparts.

That the decedent was fully competent at all times prior to and following the execution of the said instrument(s) so far as is known to deponent, and that the propounded instrument(s) contain(s) no deletion, alteration, insertion, addition, mutilation or disfigurement.

The said instrument(s) ~~was~~ (were) not subscribed by a mark or illegible signature.

That the propounded instrument(s) ~~was~~ (were) executed more than three months prior to the death of the decedent; that such instrument(s) ~~was~~ (were) drawn by an attorney at law and ~~its~~ (their) execution was supervised by an attorney at law, and that decedent was not illiterate or unable to read the langauge in which the propounded instrument(s) ~~was~~ (were) written, and was not suffering from any defect of sight, speech or hearing which would impair his ability to read the same, or to furnish instructions as to ~~its~~ (their) contents, or to understand ~~its~~ (their) contents.

The following is a statement indicating the location of the propounded instrument(s) at the date of decedent's death, and ~~its~~ (their) location until the date of its (their) filing in this court:

On the date of decedent's death the will and codicil were located at the law offices of Smith, Steibel & Alexander, 460 Park Avenue, New York, New York 10022, and the said will and codicil will remain at such location until they are filed with the Court.

The deponent identifies the propounded instrument(s) as the instrument(s) exhibited to each of the subscribing witnesses when their depositions were taken.

J. Martin Obten

J. MARTIN OBTEN

Sworn to before me this

[illegible] day of February, 1971.

Graham E. Barkham

GRAHAM E. BARKHAM
NOTARY PUBLIC, State of New York
No. 31-[illegible]1900
Qualified in New York County
Commission Expires March 30, 1[illegible]0

0-3

WHEREFORE your petitioner(s) pray(s) (a) that process be issued to all necessary parties to show cause why the Last Will herewith presented should not be admitted to probate; (b) that an order be granted directing the service of process personally without the State, or by publication, upon the persons named in Paragraph (6) hereof who are non-domiciliaries, or whose names or whereabouts are unknown and cannot be ascertained; and (c) that such Last Will be admitted to probate as a will of real and personal property and all letters th[at] issue thereon as follows:

(*Check and complete appropri[ate] request.*)

[x] Letters Testamentary to Lois Burnham Wilson

[ ] Letters of Trusteeship to

Lois Burnham Wilson
(Petitioner)

Dated: February , 1971

(Petitioner)

SEAL

COMBINED VERIFICATION, OATH AND DESIGNATION

(For use when a petitioner to be appointed executor is not a bank or trust company)

STATE OF NEW YORK
County of } ss:

The undersigned, LOIS [B]URNHAM WILSON being duly and severally sworn, say:

(1) VERIFICATION: I ha[ve] read the foregoing petition subscribed by me and know the contents thereof, and the same is true of my own knowledge, except as to the matters therein stated to be alleged upon information and belief; and as to those matters I believe it to be true.

(2) OATH OF EXECUTOR: I am over twenty-one (21) years of age and a citizen of the United States; I am the executor(trix) named in the Last Will described in the foregoing petition and will well, faithfully and honestly discharge the duties of such executor(trix). That I shall duly account for all monies or other property which may come into my hands and I am not ineligible to receive letters.

(3) DESIGNATION OF CLERK FOR SERVICES OF PROCESS: I do hereby designate the Clerk of the Surrogate's Court of Westchester County, and his or her successor in office, as a person on whom service of any process issuing from such Surrogate's Court may be made, in like manner and with like effect as if it were served personally upon me whenever I cannot be found and served within the State of New York after due diligence used.

Domicile is Box 45 , Stepping Stones, Bedford Hills, New York

Domicile is

Lois Burnham Wilson
(Signature of Petitioner)

(Signature of Petitioner)

On , 19 71 , before me personally came Lois Burnham Wilson to me known to be the person (s) described in and who executed the foregoing instrument. Such person (s) duly swore to such instrument before me and duly acknowledged that she executed the same.

J. MARTIN O[...]
NOTARY PUBLIC, STATE [OF NE]W YORK
No. 31 81[...]
Qualified in New Yo[rk] County
Commission Expires Ma[...] [3]0, 1972

J. Martin [...]
(Notary Public)

SMITH, STEIBEL & ALEXANDER

Attorney for Petitioner

Address 460 Park Avenue

New York, New York 10022

Tel. No. PL1-2660

P-1

File # 119 ... 19 71

[illegible] COURT
WESTCHESTER COUNTY

In the Matter of the Application to determine the Estate Tax under Article 26 of the Tax Law upon the Estate of

[illegible]

Deceased.

AMENDED ORDER
AND
STIPULATION

JULIAN H. HYMAN, ESQ.

Attorney for State Tax Commission
Office and Post Office Address
[illegible]
White Plains, N.Y. 10633

Due and timely service of [illegible] within [illegible] admitted.

Attorney for [illegible]

FILED
FEB [illegible] 1972
ESTATE TAX DEP
WESTCHESTER

[illegible] 1972

P-1

ESTATE OF WILLIAM GRIFFITH WILSON

ATTACHMENT TO SCHEDULE B
UNITED STATES SAVINGS BONDS - SERIES E,
[illegible]00 DENOMINATIONS, IN THE NAME OF
WILLIAM GRIFFITH WILSON

SCHEDULE I

Item	Serial Number	Issue Date	Amount
1.	D [illegible] 248 418E	September 1969	$386.40
2.	D 9[illegible]1 03247E	Oct. 1970	375.00
			$761.40

SCHEDULE B
STOCKS AND BONDS

1. Did the decedent, if a resident or cit[illegible] the United States, own any stocks or bonds, regardless of physical location, at the time of his death? [X] Yes [ ]

2. Did the decedent, if a nonresident [illegible] of the United States, own, at the time of his death, any stocks of corporations organized in the United States as explained in the instructions? [ ] Yes [ ]

Item number	Description (including face amount of bonds or number of shares)	Par	Unit value	Subsequent valuation date	Alternate value	Value at date of death
					$	$
1	18,000 shs - Conso[illegible] [illegible]ted Marbenor Mines Li[illegible] [illegible]ed, Common, OTC	1.00	2.375	7/24/71	42,750.00	63,900
(2)	10,000 shs - Aik[illegible] Russet Red Lake Mines, Comm[illegible] OTC		8¢	7/24/71	800.00	700
(3)	5,000 shs - Tasho[illegible] Nipignon Mines Ltd., Commo[illegible] OTC		30¢	7/24/71	1,500.00	2,000
(4)	1,000 shs - Briti[illegible] Columbia Oil Land, Common, OTC		9.875	7/24/71	9,875.00	7,750
(5)	2 United States S[illegible]vings Bonds Series E, $[illegible]0.00 Denominations (Se[illegible] Schedule 1 Attached)				761.40	76[illegible]
(6)	1 sh - Burlingto[illegible] Industries, Common, NYSE	1.00			40.25	4[illegible]

[illegible]AL (also enter under the Recapitulation, Schedule O) $55,726.65 $75,[illegible]

(If more space is needed, insert additional sheets of same size)

ESTATE OF WILLIAM GRIF[illegible]TH WILSON

Schedule

P.

SINCE 1868

HORNBLOWER & WEEKS - HEMPHILL, NOYES

320 PARK AVENUE
NEW YORK, N. Y. 10022
935-6000

February 11, 1972

Smith, Steibel & lexander
460 Park Avenue
New York, New Yo : 10022

Attn: Mr. Marti Obten

Re: Est. Willia Wilson

Gentlemen:

This will c nfirm that Consolidated Marbenor Mines Canada was quoted as fo lows, on January 24, 1972:

Bid 1 1/2

Asked 1 3/4

Sincerely,

David L. Geyer

David L. Geyer

DLG:cb

SMITH, STEIBEL & ALEXANDER

S.W. Delyea
February 9, 1972
Page two

If you need any additional information or documents, please contact us.

Sincerely yours,

J. Martin Obten

J. MARTIN OBTEN

JMO:cf

STEIBEL & ALEXANDER
COUNSELORS AT LAW
400 PARK AVENUE
NEW YORK, N.Y. 10022
PLAZA 1-2660

BERNARD B. SMITH
LEONARD H STEIBEL
MICHAEL ALEXANDER
LUDWIG A. SASKOR
GRAHAM E. BARNHAM
J. MARTIN OSTEN

CABLE ADDRESS
YORKSMITH NEWYORK

FEB 10 1972
White Plains

February 9, 1972

State of New York
Department of Taxation and Finance
99 Church Street
White Plains, New York 10601

Attention: Mr. S.W. De yea

Re: Estate of William Griffith Wilson
Our Reference 5832-E

Dear Mr. Delyea:

The above-named decedent died on January 24, 1971. The Federal Estate Tax Return (Form 706) filed on behalf of this decedent elect to use the alternate valuation date. The following information is offered as an amendment to the copies of Schedules B and O which have heretofore been filed with you:

SCHEDULE B
Alternate Value

Item No.	Description	Unit Value	Subsequent Valuation Date	Alternate Value
1	18,000 shs-Consolidated Marbenor Mines Limited, Common, OTC	1-5/8	1-24-72	$29,250.00
2	10,000 shs-Aik n Russet Red Lake Mines, Common OTC	5¢	11-02-71	500.00
3	5,000 shs-Tashota Nipignon Mines Ltd., Common, OTC	20¢	11-05-71	1,000.00
4	1,000 shs-British Columbia Oil and, Common, OTC	$7.50	11-04-71	7,500.00
5	2 United States Savings Bonds Series E, $40 .00 Denominations (See Schedule attached)			761.40
6	1 sh-Burlington Ind. Common, NYSE	36-1/4	1-24-72	36.25
			Total	$39,047.65

HEREBY S?IPULATED AND AGREED by and between SMITH, STEIBEL & ALEXANDER, ESQS., Attorneys for the Executrix of the estate of the above named decedent and JULIAN H. HYMAN, ESQ., attorney for the State Tax Commission, that the order fixing tax in the above entitled estate, made on February , 1972, be amended as hereto annexed without further notice to either party.

Dated: White Plains, N.Y.
February .8, 1972

Smith Steibel & Alexander

SMITH, STEIBEL & ALEXANDER, ESQS.
Attorneys for Executrix

JULIAN H. HYMAN, ESQ.
Attorney for State Tax Commission

SURROGATE'S C URT : WESTCHESTER COUNTY

In the Matter of the Application to determine he Estate Tax under Article 26 of the Tax Law upon the Estate of WILLI AM GRIFFITH WILSON, Deceased.	:	File No. 419/1971 STIPULATION 1971 41

WHE EAS the above named decedent died on January 24, 1971, and the Execu rix of the estate of the above named decedent elected to use the al ernate valuation date, to wit: July 24, 1971; and

WH REAS an order was made on February 8, 1972, fixing the New York est te tax in the sum of $2,637.17, which order was based upon the New York gross taxable estate of $218,810.95 completed as of the aforesaid al ernate valuation date in the Federal estate tax proceeding; and

WH REAS in all estates where date of death is between January 1, 1 71 and May 31, 1971 inclusive, and alternate valuation is elected in d termining Federal estate tax, the alternate valuation date for New York estate tax will be 12 months after the date of death instead of 6 months after date of death used in the Federal proceedings; and

WH EREAS the Executrix of the above estate and the State Tax Commission a e desirous of amending the said order made February 8, 1972 fixing tax, so as to reflect an alternate valuation date of January 24, 19

N W, upon the annexed letter dated February 9, 1972 of Smith, Steil el & Alexander, Esqs., the attorneys for the Executrix of the estate of t e above named decedent, and a letter of Hornblower & Weeks - Hemphill, N yes, dated February 11, 1972, it is

P 9

ORIGINAL

STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

Miscellaneous Tax Bureau

171-414

No 1937736

8/2/ , 19 73

Receipt for ☒ final payment ☐ temporary payment

4,588.03 from Lois Burnham Wilson

William Griffith Wilson deceased

y the Surrogate of the County of Westchester by order entered amended 6/26/73

tax including $ 185.27 interest.

fixing tax and the surrender of temporary receipts, the final receipt may be issued.

Pd. 8/24/71 3,250.00

Pd. 8/2/73 1,338.03

4,588.03

STATE TAX COMMISSION

By Burton [illegible]

Deputy Tax Commissioner

jb

At a Surrogate's court, held

in and for the County of WESTCHESTER

at WHIT : PLAINS in said

county, on the 29th day of

February, 1972

P 10

Present,

Hon. OTTO C. JAEGER

Surrogate

1971 414

In the Matter of the Application to Determine the Estate Tax under Article 26 of the Tax Law upon the Estate of

WILLIAM GRIFFITH WILSON
Deceased.

File No. 419/1971
AMENDED
ORDER FIXING TAX

On reading and filing the ~~xxxxxxxxxxxxxxxxx~~ annexed stipulatec dated February 18, 1972 amending order fixing tax dated the 8th day of 'ebruary, 1972 and it appearing that the said decedent died on t[illegible] 24th day of January, 1971, and left certain property, described in said petition and schedules attached thereto, the transfer of which is subject to the tax imposed by the provisions of Article 26 of the Tax Law, and proof having been made of due service of said petition and the notice of motion for this order upon the attorney for the State Tax Commission, now on motion of SMITH, STEIBEL & ALEXANDER, Esqs. attorneys for the petitioner herein; JULIAN H. HYMA Esq., attorney for the State Tax Commission appearing and not opposing, it is

ORDERED AND ADJUDGED that the value of the New York gross estate of said decedent, the New York estate tax deductions, the New York taxable estate, the gross estate tax, and the credits against such tax and the net estate tax are hereby fixed and determined as follows:

New York gross estate	$ 202,131.95
New York estate tax deductions	$ 105,897.49
New York taxable estate	$ 96,234.46
New York gross estate tax	$ 2,387.03
Credits against estate tax	$ 75.31
New York net estate tax	$ 2,311.72

Otto Jaeger
Surrogate

dw

SURROGATE COURT

COUNTY OF WESTCHESTE

PROBATE PROCEEDING, W l

of

WILLIAM GRIFFITH WI SON

Deceased.

Affidavit of Subscribing Witness, Pursuant to SCPA 1406

File No. 19 71

STATE OF NEW YORK
COUNTY OF ~~WESTCHESTE~~ NEW YORK } *ss.:*

LUDWIG SASKOR, *having been duly sworn, deposes and says:*

I reside at 221 Whipst ck Road, Wilton, Connecticut,

and am one of the subscribing w tnesses to the instrument now produced and shown to me purporting to be ~~*the Last Will and Testament*~~ *(a codicil to the Last Will and Testament) of the above named decedent bearing date the* 12th *day of* January , 1968 *, and about to be offered for probate.*

The propounded instrumen was executed at 460 Park Avenue, New York, New York 10022, *under the supervision of* WALTER I. NATHAN, *an attorney at law with offices at* 460 Park Avenue, N w York, New York *and this affidavit is made at the quest of the* *executor(s)*rix *named in said instrument.*

*I saw the above named dec dent subscribe h*is *name to such instrument and such subscription was made by h*im *in my presence and in the presence of* Bettie King and Walter I. Nathan.

~~*and*~~ *the other subscribing witness, on the* 12th *day of* January , 19 68 *. There were also present at the time of such execution, in addition to the decedent, said attorn y and the subscribing witnesses, no other persons except*

2-2

The said decedent at the time of such execution was upwards of the age of 18 years and in my opinion of sound mind, memory and understanding, not under any restraint or in any respect incompetent to make a will. At the time of such subscription the decedent declared the said instrument to be his Last Will and Testament ~~(a Codicil to xxxxx Last Will and Testament)~~ I thereupon signed my name as a witness at the end of said instrument, at the request of the decedent and in his presence and saw each of the other subscribing witness(es) sign their name(s) as a witness(es) at the end of said instrument and they did so at the request of and in the presence of the decedent.

The decedent could read, write and converse in the English language and was suffering from no defect of sight, hearing or speech, or from any other physical or mental impairment which would affect his capacity to make a valid will. The propounded instrument was the only copy of such instrument executed on said occasion.

Eleanor P. Fisher
ELEANOR P. FISHER

Sworn to before me this

25th day of February, 1971.

Martin Obten

J. MARTIN OBTEN
NOTARY PUBLIC, STATE OF NEW YORK
No. 31-8780468
Qualified in New York County
Commission Expires March 30, 1972

The said decedent at the time of such execution was upwards of the age of 18 years and in my opinion of sound mind, memory and understanding, not under any restraint or in any respect incompetent to make a will. At the time of such subscription the decedent declared the said instrument to be h ~~Last Will and Testament~~ (a Codicil to his Last Will and Testament). I thereupon signed my name as a witness at the end of said instrument, at the request of the decedent and in his presence and saw each of the other subscribing witness(es) sign ~~his~~ / their name(s) as a witness(es) at the end of said instrument and they did so at the request of and in the presence of the decedent.

The decedent could read, write and converse in the English language and was suffering from no defect of sight, hearing or speech, or from any other physical or mental impairment which would affect his capacity to make a valid will. The propounded instrument was the only copy of such instrument executed on said occasion.

LUDWIG SASKOR

Sworn to before me this

23rd day of February, 19 71

J. MARTIN OBTEN
NOTARY PUBLIC, STATE OF NEW
No. 31-8180860
Qualified in New York County
Commission Expires March 30, 1

The said decedent at the time of such execution was upwards of the age of 18 years and in my opinion of sound mind, memory and understanding, not under any restraint or in any respect incompetent to make a will. At the time of such subscription the decedent declared the said instrument to be h Last Will and Testament (a Codicil to his Last Will and Testament). I thereupon signed my name as a witness at the end of said instrument, at the request of the decedent and in his presence and saw each of the other subscribing witness(es) sign their name(s) as a witness(es) at the end of said instrument and they did so at the request of and in the presence of the decedent.

The decedent could read, write and converse in the English language and was suffering from no defect of sight, hearing or speech, or from any other physical or mental impairment which would affect his capacity to make a valid will. The propounded instrument was the only copy of such instrument executed on said occasion.

Bettie King

BETTIE KING

Sworn to before me this 23rd

day of February, 1971.

J. Martin Obten

J. MARTIN OBTEN
NOTARY PUBLIC, STATE OF NEW YORK
No. 31-8180860
Qualified in New York County
Commission Expires March 30, 1972

The said decedent at the time of such execution was upwards of the age of 18 years and in my opinion of sound mind, memory and understanding, not under any restraint or in any respect incompetent to make a will. At the time of such subscription the decedent declared the said instrument to be his Last Will and Testament~~(a Codicil to xxxxx Last Will and Testament)~~. I thereupon signed my name as a witness at the end of said instrument, at the request of the decedent and in his presence and saw each of the other subscribing witness(es) sign their name(s) as witness(es) at the end of said instrument and they did so at the request of and in the presence of the decedent.

The decedent could read, write and converse in the English language and was suffering from no defect of sight, hearing or speech, or from any other physical or mental impairment which would affect his capacity to make a valid will. The propounded instrument was the only copy of such instrument executed on said occasion.

Michael Alexander
MICHAEL ALEXANDER

Sworn to before me this

26th day of Februar , 19 71.

J. Martin Obten

J. MARTIN OBTEN
NOTARY PUBLIC, STATE OF NEW YORK
No. 31-8180860
Qualified in New York County
Commission Expires March 30, 1972

R-1

(7) The names and domicil[iary] addresses of all substitute or successor executors and of all trustees, guardians, legatees and devisee[s] and other beneficiaries named in the Last Will herewith presented, other than those named in Paragraph [(]6), are hereinafter set forth in subdivisions (a) and (b):

Name	Address	Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status

(a) All such other legatees [a]nd devisees who are of full age and sound mind, or which are corporations or associations, are as fol[low]s:

	Name	Address	Description
X	Bernard B. Smith (predeceased)	460 Park Avenue New York, New York	Successor Executor
	Leonard H. Steibel	460 Park Avenue New York, New York	Successor Executor
	Michael Alexander	460 Park Avenue New York, New York	Successor Executor
	Helen Wynn	200 Diplomat Drive Mount Kisco, New York	10% Royalties
	[illegible]en Evans	13[illegible] W. Esperanze Green Valley, Arizona 8561[illegible]	Contingent Legatee
	[illegible]othy [illegible]trong	5 Pearl Street Brandon, Vermont 0[illegible]33	Contingent Legatee
	[illegible] Leonard Strong	5 Pearl Street Brandon, Vermont 0[illegible]33	Contingent Legatee

(Continued)

(b) All such other legate[es,] devisees and other beneficiaries who are persons under disability, are as follows:

(Please furnish a[ll] information specified in NOTE to paragraph (6) (b) hereof.)

None

(8) There are no person[s,] corporations or associations, interested in this proceeding other than those hereinabove mentioned.

(9) To the best of the k[n]owledge of the undersigned, the approximate total value of all property constituting the decedent's gross e[s]tate passing by said will is not more than $ 250,000 ......, nor less than $ 100,000 ....

(10) Upon information a[n]d belief, no other petition for the probate of any will of the decedent or for the granting of letters of adm[in]istration on the decedent's estate has heretofore been filed in any Court.

R-2

Probate Proc eding, Will of WILLIAM GRIFFITH WILSON

(Numb [illegible] Continued)

Ho[illegible] Wilson	[illegible] Orlando Cullinan [illegible]Leaf Maple Motel [illegible]lington, Vermont	Contingent Legatee
Ro[illegible] Burnham ([illegible]deceased)		
La[illegible] Burnham	[illegible]nchester Depot, [illegible]rmont	Contingent Legatee
Dr. Lyman Burnham	[illegible]0 Walnut Street [illegible]glewood, N. J. 07603	Contingent Legatee
Fl[illegible]rence Burnham	[illegible]0 Walnut Street [illegible]glewood, N. J. 07603	Contingent Legatee
Ba[illegible]a Jones	Orlando Avenue [illegible]dsley, N. Y. 10502	Contingent Legatee
Nell Wing	[illegible]3 East 14th Street [illegible]w York, N. Y. 10003	Contingent Legatee
Ha[illegible]iet Severino	[illegible]03 Birch Street [illegible]rktown Heights, N. Y. 10598	Contingent Legatee

5-

SURROGATE COURT

COUNTY OF WESTCHESTE

PROBATE PROCEEDING, W l

of

WILLIAM GRIFFITH WILSON

Deceased.

Affidavit of Subscribing Witness, Pursuant to SCPA 1406 1971 414

File No. 414 19 71

STATE OF NEW YORK
COUNTY OF ~~WESTCHESTER~~ NEW YORK } *ss.:*

MICHAEL ALEXANDER, *having been duly sworn, deposes and says:*

I reside at 73-12 35th Avenue, Queens, New York,

and am one of the subscribing witnesses to the instrument now produced and shown to me purporting to be the Last Will and Testament ~~a codicil to the Last Will and Testament~~ *of the above named decedent bearing date the* 2nd *day of* August 1965 *, and about to be offered for probate.*

The propounded instrument was executed at 460 Park Avenue, New York, New York, *under the supervision of* LEONARD H. STEIBEL, *an attorney at law with offices at* 460 Park Avenue, New York, New York, *and this affidavit is made at the request of the* executrix *named in said instrument.*

I saw the above named decedent subscribe his *name to such instrument and such subscription was made by* him *in my presence and in the presence of* ELEANOR F. FISHER and LEONARD H. STEIBEL,

~~and~~ *the other subscribing witness, on the* 2nd *day of* August, 1965. *There were also present at the time of such execution, in addi-*

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At a Surrogate's Court, held in and for the County of Westchester, at the Surrogate's Office, in the City of White Plains, on the 19th day of March 1971

Present: HONORABLE OTTO [illegible]. JAEGER, Surrogate.

PROBATE PROCEEDING, WILL OF

WILLIAM GRIFFITH WILSON,

Deceased.

File No. 414 1971

A Duly Verified Petition having been presented by LOIS BURNHAM WILSON, the proponent and duly filed, for the probate of a paper writing dated the 2nd day of August 1965, and a codicil thereto dated the 12th day of January 1968 purporting to be the Last Will and Testament and codicil thereto of WILLIAM GRIFFITH WILSON late of the Town of Bedford, in the said County, setting forth the facts upon which the jurisdiction of the Court to grant probate thereof depends, and praying that the same might be proved, and it satisfactorily appearing that all the persons required by law to be cited or who are interested in this proceeding have by their appearance, consent or waiver in writing duly executed and filed, waived the issuance and service upon them of a citation in this proceeding and consented to the probate of said paper writings and after hearing the proofs and allegations in support of the probate of the said paper writings and due deliberation being had thereon, and the probate not having been contested, on motion of SMITH, [illegible] & ALEXANDER, Esqs., Attorneys for the proponent; it is

Ordered, Adjudged and Decreed, That the paper writings so propounded as the Last Will and Testament and codicil thereto of the said WILLIAM GRIFFITH WILSON late of the Town of Bedford, in said County, were duly executed, that the said testator was at the time of executing them in all respects competent to make a Will and codicil and was not under restraint; and it is further

Ordered, Adjudged and Decreed, That said paper writings be admitted to probate as the Will of said deceased, valid to pass both real and personal property, and that said paper writings and this decree be recorded; and it is further

Ordered, Adjudged and Decreed, That upon due notice as required by law, that said Will and codicil have been offered for probate or probated, being duly filed, together with proof by affidavit of the mailing of a copy of such notice to each and every legatee, devisee or beneficiary as set forth in the petition, who has not been cited or has not appeared or waived citation, and upon the persons named in said Will as the executors thereof appearing and qualifying according to law, Letters Testamentary thereupon forthwith issue to them or to such of them as shall so qualify.

Otto C. Jaeger

Surrogate.

5-

SURROGATE'S COURT, CO INTY OF WESTCHESTER

PROBATE PROCEEDING, WI .L OF

[illegible]IAM GRIFFITH WILS

Deceased.

File No. 414 19 71

Notice is hereby given that [illegible] Last Will and Testament of WILLIAM GRIFFITH WILSON late of the Village of [illegible]ord Hills, County of Westminster and State of New York has bee[illegible] offered for probate in the Surrogate's Court of the County of Westchester, that the proponent of s[illegible] Will is Lois Burnham Wilson residing at Box 452, Stepping Stones, [illegible]ord Hills, New Yo[illegible] and that the following are the names and post office addresses of each person [illegible]med or referred to in the said will as substitute or successor executor, as trustee, guardian, legatee, de[illegible]see, or other beneficiary, as set forth in the petition herein who has not been cited or has not appear[illegible]d or waived citation, and as to such persons as are infants or incompetents, the names and post offic[illegible] addresses of the persons to whom an additional copy of the Notice of Probate is required to be maile[illegible] and that opposite the name of such person is a characterization as to whether he is referred to in s[illegible]id Will as testamentary trustee or as guardian or as substitute or successor executor or as beneficiary.

Name	Post Office Address	Nature of Interest or Status
Ber[illegible]d B. Smith (Pre[illegible]eceased)	460 Park Avenue New York, New York	Successor Executor
Le[illegible]rd H. Steibel	460 Park Avenue New York, New York	Successor Executor
Michael Alexander	460 Park Avenue New York, New York	Successor Executor
He[illegible] Wynn	200 Diplomat Drive Mount Kisco, New York	Legatee
He[illegible] Evans	132 W. Esperanze Green Valley, Arizona 85[illegible]14	Contingent Legatee
Dorothy Strong	5 Pearl Street Brandon, Vermont 05733	Contingent Legatee
Dr. [illegible]onard Strong	5 Pearl Street Brandon, Vermont 05733	Contingent Legatee
H[illegible] Wilson	c/o Orlando Culliman CutLeaf Maple Motel Arlington, Vermont	Contingent Legatee
Ro[illegible] Burnham (Pre[illegible]eceased)	Manchester Depot, Vermont	
Laura Burnham	Manchester Depot, Vermont	Contingent Legatee

(OVER)

Dr. Lyman Burnham	140 Walnut Street Englewood, N.J. 07603	Contingent Legatee
Florence Burnham	140 Walnut Street Englewood, N.J. 07603	Contingent Legatee
Barbara Jones	29 Orlando Avenue Ardsley, N.Y. 10502	Contingent Legatee
Nell Wing	333 East 14th Street New York, N.Y. 10003	Contingent Legatee
Harriet Severino	2903 Birch Street Yorktown Heights, N.Y. 10598	Contingent Legatee

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Dated, March, 19 71

SMITH, STEIBEL & ALEXANDER
Attorney for Petitioner

Office and Post Office Address 4 Park Avenue, New York, New York 10022

STATE OF NEW YORK
COUNTY OF NEW YORK } *ss.:*

RONIA KUKLIN, *residing at* Corona, New York *being duly sworn, says that* she *is over age of* 18 *years, that on the* 17th *day of* March, 19 71, she *deposited in the post office or in a post-office box regularly maintained by the government of the United States in the* City *of* New York *State of New York, a copy of the foregoing Notice of Probate contained in a securely closed, post-paid wrapper directed to each of the above named persons, at the places set opposite their respective names, and an additional copy to Parent of Infant if so required.*

Sworn to before me this 17th *day of* March, 19 71.

Ronia Kuklin

LIMBOURN OBTEN
NOTARY PUBLIC, STATE OF NEW YORK
No. 31-8130860
Qualified in New York County
Commission Expires March 30, 197?

P-392.1 (3/91)

At a Surrogate's Court held in and for the County of Westchester ~~County Court~~ at White Plains in said County, on the 25th date of MARCH, ~~XXXXX~~ 1992.

Present:

Hon. Albert J. Emanuelli

Surrogate

APPROVED
STATE TAX COMMISSION

MAR 03 1992

MISC. TAX BUREAU

#109,501.86

In the Matter of the Application to Determine the Estate Tax under Article 26 of the Tax Law upon the Estate of

Lois Burnham WILSON

Deceased

File No. 3524 of 1988

Supplemental Order
Fixing Tax on Consent

On reading and filing the annexed Final Federal Determination changing the taxable estate of the above decedent and the consent and stipulation of WILLIAM F. COLLINS COUNSEL the attorney for the Commissioner of Taxation and Finance and Walter I. Nathan, the attorney for the fiduciary and upon all the proceedings heretofore had herein and it appearing that the said decedent died on the 5th day of October, 19 88 and left certain property, the transfer of which is subject to the tax imposed by the provisions of Article 26 of the Tax Law, the order entered the 29th day of January, 19 91 being hereby amended as follows: it is

Ordered and Adjudged that the value of the New York gross estate of said decedent, the New York estate tax deductions, the New York taxable estate (before adjustment for gifts), the New York adjusted taxable gifts made after 1982, the New York tentative tax base, the New York estate tax on tentative tax base, the New York unified credit against estate tax, the New York tax before other credit for gift taxes paid, the New York gift taxes paid / payable with respect to gifts made by decedent after December 31, 1982; the New York estate tax before other credits, and the New York total credits against such tax and the New York net estate tax are hereby fixed and determined as follows:

New York gross estate	$ 3,917,061.79
New York estate tax deductions	$ 2,287,043.22
New York taxable estate (before adjustment for gifts)	$ 1,630,018.57
New York adjusted taxable gifts made after 1982	$ -0-
New York tentative tax base	$ 1,630,018.57
New York estate tax on tentative tax base	$ 110,001.86
New York unified credit against estate tax	$ 500.00
New York tax before credit for gift taxes paid	$ 109,501.86
New York gift taxes paid / payable with respect to gifts made by decedent after December 31, 1982	$ -0-
New York estate tax before other credits	$ 109,501.86
New York total credits against estate tax	$ -0-
New York net estate tax	$ 109,501.86

Surrogate Albert J. Emanuelli

- THIS FORM SHOULD BE USED ONLY FOR DECEDENTS WHO DIED AFTER SEPTEMBER 30, 1983

, ,-86.5 (1/86)

COURT

T-

SURROGATE'S COURT

FILE NO. 3524 of 1988

COUNTY OF WESTCHESTER

AMENDED
PETITION TO DETERMINE ESTATE TAX
UNDER ARTICLE 26 OF THE TAX LAW

DECEDENT'S LAST NAME	FIRST	M.I.	DECEDENT'S COUNTY OF RESIDENCE	DATE OF DEATH	DECEDENT'S SOC. SEC. NO.
WILSON	Lois	B	Westchester	Oct 5 '88	see page 1a

ADDRESS OF DECEDENT AT TIME OF DEATH
62 Oak Road, Katonah, New York

NAME AND ADDRESS OF ATTORNEY FOR THE ESTATE	NAME AND ADDRESS OF: ☐ EXECUTOR ☐ ADMINISTRATOR ☐ PETITIONER
Walter I. NATHAN	
460 Park Avenue - 22nd floor	see page 1a
New York, NY 10022	
SOCIAL SECURITY NO. 134 28 669	SOCIAL SECURITY NO. see page 1a

TAX COMPUTATION SCHEDULE

1. New York Taxable Estate (from line 24 of Recapitulation, page 3)		1. 1,630,018.57
2. Adjusted taxable gifts (total amount of N.Y. taxable gifts (within the meaning of section 1002) made by the decedent after December 31, 1982 other than N. Y. taxable gifts which are includible in decedent's gross estate (from line 5 of Worksheet No. 1, page 6))		2. -0-
3. Tentative Tax Base (line 1 plus line 2)		3. 1,630,018.57
4. Estate tax on tentative tax base (compute on amount shown on line 3) (See Table A in the Instructions)		4. 110,001.86
5. Unified Credit against estate tax (compute on amount shown on line 4) (See Table B in the Instructions)		5. 500.
6. Tax before credit for gift taxes paid (line 4 minus line 5)		6. 109,501.86
7. Total N.Y. gift taxes paid/payable (under Article 26-A) with respect to gifts made by the decedent after December 31, 1982, including gift taxes paid by decedent's's spouse for split gifts (under I.R.C. Section 2513) if the decedent was the donor of such gifts and they are includible in decedent's gross estate (from line 11 of Worksheet No. 2 on page 6)		7. -0-
8. Estate tax before other credits, if any (line 6 minus line 7)		8. 109,501.86
9. Agricultural Exemption credit (attach copy of Form TP-411)	9. -0-	
10. Credit for N.Y. estate tax on prior transfers (attach copy of Form TT-190)	10. -0-	
11. Credit for N.Y. gift tax applicable to gifts made prior to January 1, 1983 (attach copy of Form TP-412)	11. -0-	
12. Total of lines 9, 10, and 11		12. -0-
13. New York Net Estate Tax (line 8 minus line 12)		13. 109,501.86

$109,501.86

APPROVED
STATE TAX COMMISSION
MAR 03 1992
RM
ESS TAX BUREAU

VALUE OF GROSS ESTATE UNDER ARTICLE 26	NET NEW YORK ESTATE TAX
$3,917,061.79	$109,501.86

For the estate described above and in the attached schedules and supplementary statements, it is hereby requested that an order be made determining the tax, if any, imposed pursuant to Article 26 of the Tax Law.

I hereby declare that I am the petitioner in this proceeding, and that this petition, including accompanying schedules and statements, has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

Sworn to before me this 10th day of September 1991

WALTER NATHAN
Notary Public, State of New York
No. 31-8102785
Qualified in New York County
Term Expires July 31, 1989

Walter I. Nathan
NOTARY PUBLIC

co-executor
SIGNATURE OF PETITIONER

Disclosure of Social Security Number is required. Such numbers are used for tax administration purposes and as necessary pursuant to Education Law, Sec. 663 Social Services Law, Sec. 111b & 136a, Executive Law, Sec. 49 and Tax Law Section 171-b, and when the taxpayer gives written authorization to this department to another department, person, agency or entity to have access, limited or otherwise, to information contained in his return

T-3

Decedent's social security number was **054 50 2263**. Decedent filed her income tax returns under the social security number of her late husband William G. Wilson, i.e. **116 03 8656**. Payments on account of the estate tax reported Decedent's social security number as **116 03 8656.**

Decedent's executors are Michael Alexander [petitioner herein] of 150 East 69th Street, New York, N.Y. 10021 [soc. sec. # 175 18 2346] and Owen J. Flanagan of 37 Beechwood Way, Scarborough, N.Y. 10510 [soc. sec # 121 16 4226].

C

T-4

Form 886-A (Rev. April 1968) (E)	EXPLANATION OF ITEMS	Schedule No. or Exhibit
Name of Taxpayer: Estate of Loi Burnham Wilson		Year/Period Ended: 10/ 5/1988

Schedule H, Power of Appointment (Continued)

The following is an analysis of the valuation method used to arrive at the corrected value above:

Name of Beneficiary	% Received	Tentative Value	Factor from IRC	Value
Leonard Strong, III	4%	$32,000.00	7.04219	$225,350.08
Jean Kalkhof	2%	16,000.00	7.04219	112,675.04
Other Beneficiaries	2.8%	22,400.00	4.61812	103,445.89
Stepping Stones Fd.	11.2%	89,600.00	6.37072	570,815.51
			TOTAL	$1,012,286.52

With a 30% discount, this interest will be included in the gross estate at a value of $708,602.00 as is reflected above.

	Returned	Corrected
Schedule J, Funeral & Administration Expenses		
Item #B1: Executors' Commissions	$194,644.00	$201,466.00
Item #B2: Attorney Fees	$75,000.00	$55,000.00
Item #B3: Accountant Fees	$10,000.00	$6,000.00
Item #B4(7): Other Expenses	$20,000.00	$0.00
Item #B4(9): Fed.Interest Deduction	$0.00	$12,709.07
Item #B4(10):NYS Interest Deduction	$0.00	$3,373.15
	$295,644.00	$318,548.22
Increase	$18,904.22	
	$318,548.22	$318,548.22

Item #B1 represents the corrected amount of executor's commissions for the executor's services rendered to this estate. This computation is as follows:

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* Date of Death: Wed 10/ 5/1988			
* Specific Beq. to Charit		$1,836,952.00	
* Percent of Residue	0.000000000%		
Net Bequest from Residu		$0.00	
Total Bequest to Charit			$1,836,952.00
* Line 1, Gross Estate			$3,917,061.79
* J & K before Int. Ded.	$434,009.00		
Fed. Int. Ded.	$12,709.07		
State Int. Ded. (First)	$3,373.15		
Total Debts and Expenses		$450,091.22	
Marital Deduction		$0.00	
Charitable Deduction		$1,836,952.00	
Line 2, Total Deductions			$2,287,043.22
Line 3, Taxable Estate			$1,630,018.57
* Line 4, Adjusted Taxable Gifts			$0.00
Line 5, Total			$1,630,018.57
Line 6, Tentative Tax			$614,308.36
* Line 7, Aggregate Gift Tax Paid			$0.00
Line 8, Line 6 less Line 7			$614,308.36
Line 9, Unified Credit		$192,800.00	
Line 10, Adj. to Unified Credit		$0.00	
Line 11, Allowable Unified Credit			$192,800.00
Line 12, Net Tax After Unified Credit			$421,508.36
Line 13, S. D. T. Credit			$72,961.34
Line 14, Net Tax after State Death Tax Credit			$348,547.02
Line 15, Credit for Gift Tax		$0.00	
Line 16, Foreign D. T. Credit		$0.00	
Line 17, TPT Credit		$0.00	
Line 18, Total Credits			$0.00
Line 19, Net Estate Tax			$348,547.02
Line 20, Generation-skipping transfer taxes			$0.00
Line 21, Section 4980A increased estate taxes			$0.00
Line 22, Total Transfer Taxes			$348,547.02

INTERESТ ON FEDERAL TAX
Federal (8-89) Interest Factor Computation:

From: Wed. 7/ 5/1989 To: Thu. 1/ 4/1990

		Reg.	Ref.
Compound (Std.)	Days= 183 Rate=	0.1100	0.1000
Regular Interest Factor		c 0.056691051	
4% Interest Factor		c 0.020256121	
Refund Interest Factor		c 0.051407897	

From: Thu. 1/ 4/1990 To: Sun. 6/30/1991

		Reg.	Ref.
Compound (Std.)	Days= 451 Rate=	0.1100	0.1000
Compound (Std.)	Days= 91 Rate=	0.1100	0.1000
Regular Interest Factor		c 0.177410878	
4% Interest Factor		c 0.061193273	
Refund Interest Factor		c 0.160061261	

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	Date	Reg. Rate	Ref. Rate		Tax Paid	Interest paid
Due	7/5/1989				$270,000.00	
1	1/4/1990 c	5.6691051%	5.1407896%	N	$36,463.00	$0.00
2	6/30/1991 c	17.7410877%	16.0061261%		----------	----------

Y = AutoAllocate Principal and Interest Payments, N = Use as entered

Federal Interest - Proof

	Starting Balance	Tax Paid	Interest Short	Applied To Balance
Due Date	$348,547.02	$270,000.00	$0.00	$270,000.00
Pd 1	$78,547.02	$36,463.00	$4,452.91	$36,463.00
Pd 2	$42,084.02	$0.00	$12,709.07	$0.00

Federal Interest - Proof

	Interest Drawing Int	Total Amount Drawing Int.	Interest Rate	Interest
Pd 1	$0.00	$78,547.02	5.6691051%	$4,452.91
Pd 2	$4,452.91	$46,536.93	17.7410877%	$8,256.16
Total Interest Deduction				$12,709.07

INTEREST ON STATE TAX
New York Interest Factor Computation:

From: Wed. 10/5/1988 To: Fri. 1/19/1990

			Reg.	Ref.
Compound (Std.)	Days= 145	Rate=	0.0720	0.0720
Compound (Std.)	Days= 185	Rate=	0.0850	0.0850
Compound (Std.)	Days= 30	Rate=	0.1000	0.1000
Compound (Std.)	Days= 111	Rate=	0.0900	0.0900
Regular Interest Factor			c 0.113225478	
4% Interest Factor			c 0.052968806	
Refund Interest Factor			c 0.113225478	

From: Fri. 1/19/1990 To: Sun. 6/30/1991

			Reg.	Ref.
Compound (Std.)	Days= 527	Rate=	0.0900	0.0900
Regular Interest Factor			c 0.138747749	
4% Interest Factor			c 0.059450375	
Refund Interest Factor			c 0.138747749	

New York Computation Controls
State Inheritance Tax Liability $109,501.86

	Date	Reg. Rate	Ref. Rate		Tax Paid	Interest paid
Due	10/5/1988				$94,000.00	
# 1	1/19/1990 c	11.3225477%	11.3225477%	N	$5,596.00	$0.00
# 2	6/30/1991 c	13.8747748%	13.8747748%		----------	----------

Y = AutoAllocate Principal and Interest Payments, N = Use as entered

State Interest - Proof 1

	Starting Balance	Tax Paid	Interest Short	Applied To Balance
Due Date	$109,501.86	$94,000.00	$0.00	$94,000.00
Pd 1	$15,501.86	$5,596.00	$1,755.21	$5,596.00
Pd 2	$9,905.86	$0.00	$3,373.15	$0.00

State Interest - Proof 2

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	Interest Drawing Int.	Total Amount Drawing Int.	Interest Rate	Interest
d 1	$0.00	$15,501.86	11.3225477%	$1,755.21
d 2	$1,755.21	$11,661.07	13.8747748%	$1,617.95
Total Interest Deduction				$3,373.15

NEW YORK ESTATE TAX COMPUTATION

State Gross Estate		$3,917,061.79
State Debts & Expenses	$450,091.22	
State Marital Deduction	$0.00	
State Charitable Deduction	$1,836,952.00	
Total Deductions		$2,287,043.22
Taxable Estate		$1,630,018.57
Adjusted Taxable Gifts	$0.00	
Total		$1,630,018.57
Tentative Tax		$110,001.86
Aggregate Gift Tax Paid		$0.00
Tax before Credits		$110,001.86
Unified Credit	$500.00	
Total Credits		$500.00
Basic State Net Estate Tax		$109,501.86
State Pick-Up Estate Tax		$0.00
Total Estate Tax for State		$109,501.86

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note: *Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.*

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total Amount
	A. Funeral expenses:		
1	see attached schedule		
	Total funeral expenses		5,925
	B. Administration expenses:		
1	Executors' commissions—amount estimated/~~agreed upon/paid~~. (Strike out the words that do not apply.)		194,644
2	Attorney fees—amount estimated/~~agreed upon/paid~~. (Strike out the words that do not apply.)		75,000
3	Accountant fees—amount estimated/~~agreed upon/paid~~. (Strike out the words that do not apply.)		10,000
4	**Miscellaneous expenses:**	Expense amount	
	see attached schedule		42,240
	Total miscellaneous expenses from continuation schedule(s) (or additional sheet(s)) attached to this schedule		
	Total miscellaneous expenses		
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 11.)		327,809

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

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funeral expenses

Tulip Florist	$264
Clark Associates - funeral home	4,932
Fox & Son	113
Al Monger & Son - headstone	616
	$5,925

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Schedule J part B item 4 - Miscellaneous expenses

1 bank charges		36
2 H. Miles - insurance re decedent's home		317
3 Masterson & O'Connell - appraisals	2,800 300 ---------	3,100
4 Malcolm Wilson - guardian ad litem		1,000
5 Internal Revenue Service filing fee for ruling request		300
6 Anticipated attorney's disbursements		3,000
7 Anticipated other expenses		20,000
8 Trustees' commissions due re decedent's inter vivos trust [schedule G, item B 1] annual commissions paying out commissions	 10,387 4,100 ---------	14,487

		$42,240
		=========

item	Debts	
1	Owen J. Flanagan & Company accountants - professional services	$5,000
2	Internal Revenue Service form 1040 - 1988	5,949
3	Ingemar B. Asp - work on house	890
4	Westchester Surgical	40
5	American Tel & Tel	60
6	New York Telephone	288
7	New York State Electric & Gas	287
8	Water District	86
9	Weinstein Pharmacy	774
10	Francis Hartigan - salary	6,019
11	C. Reynolds - nurse	506
12	M. McCrea - nurse	317
13	E. Dumas - nurse	998
14	D. McCormick - nurse	297
15	S. Kee - household employee	520
16	R. Tausek - caretaker	5,639
17	Internal Revenue Service form 942 third quarter of 1988	3,310
18	New York State Unemployment	26
19	Economy Insulation - construction on property	2,400
20	Walker Plumbing - construction on property	8,000

item	Debts	
21	Henschel - archit.ct re construction	1,658
22	Suburban Propane	32
23	Haines Road Gas S ation	349
24	County Chimney	53
25	M. Quinn - heatin oil	134
26	Messeroles - lock mith	164
27	Northern Westches er Hospital	257
28	Pathology Associa es	10
29	Westchester Surgi al Supply	57
30	Mt. Kisco Medical Center	1,458
31	Dr. Vigliano	226
32	N. Morini & Son, nc. - construction on property	19,939
33	N. Morini & Son, Inc. - construction on property	29,909
34	Francis Hartigan - salary	3,439
35	M. McRea - nurse	209
36	Francis Hartigan - salary	2,250
37	Internal Revenue Service - form 942 for 1986	915
38	Internal Revenue Service form 942 fourth quarter of 1988	399
39	Internal Revenue Service - form 940 for 1988	182
40	Northern Westches er Radiology 14 15 3 ---------	32

item	Debts	
41	Success with House Plants - books	91
42	Northern Westchester Hospital	34
43	Readers Digest	14
44	Frank Aurin - newspaper delivery	23
45	C. Reynolds - nurse	138
		$103,378

RECAPITULATION

Date of Death Value V-1

		Individually Owned by Decedent or Payable to Estate	In Trust or Payable to Named Beneficiary	Joint Property
A.	Real Estate	$1,400,000		
B.	Stocks & Bonds	697,840		
C.	Mortgages, Notes & Cash	585,046		
D.	Insurance on Decedent's Life	0	0	
E.	Jointly Owned Property			0
F.	Trust Property		247,526	
G.	Property Subject to Power of Appointment	n/a		
H.	Assets Passing to the Estate from Employment	0	0	
I.	Cause of Action	0	0	
J.	Other Miscellaneous Property	268,180		
		$2,951,066	$247,526	$0

Pursuant to Rule 207.20(b) of the Uniform Rules for the New York State Trial Courts, the undersigned certifies the foregoing to be the total assets of the named decedent.

Certified this 25th day of August, 1989

Attorney

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Schedule B - Stocks and Bonds

Description	Date of Death Value
United States Savings Bonds	9,854
$175,000 United States Treasury Bill due October 27, 1988	174,271
$525,000 United States Treasury Bill due January 19, 1989	513,715
total schedule B	$697,840

Schedule C - Mortgages, Notes & Cash

Description	Date of Death Value
Bank of New York - Investors Choice Account	367,170
Bank of New York - Checking Account	1,398
The Chase Manhattan Bank, N.A. - Money Market Account	47,965
The Chase Manhattan Bank, N.A. - Checking Account	17,171
Dollar Dry Dock Savings Bank	151,342
total schedule C	$585,046

Schedule F - Trust Property

Description	Date of Death Value
Balance held by Michael Alexander and Owen J. Flanagan as Trustees under Agreement dated August 11, 1983 by Decedent as Settlor [The Bank of New York]	247,526
total schedule F	$247,526

Schedule J - Other Miscellaneous Property

Description	Date of Death Value
Miscellaneous, including tangible personal property	44,710
A.A.W.S. - royalties due for the period through September 30, 1988 [NOTE: additional royalties are due for the period through October 5, 1988]	223,470
total schedule J	$268,180

SCHEDULE P—TAXABLE ESTATE—RESIDENT OR CITIZEN

[illegible]—This Schedule should be used only for the Estate of a Resident or Citizen of the United States

1. Total [illegible]		$218,810.95
2. Total [illegible]	$114,2[illegible]	
3. Exem[illegible]	60,000.00	
4. Total [illegible] plus exemption		174,218.49
5. Tax[illegible] (item 1 minus item 4)		$44,572.46

SCHEDULE Q

TAXABLE ESTATE—[NONRESIDENT] NOT A CITIZEN OF THE UNITED STATES

Instructions.—This schedule should be used only for the estate of a nonresident not a citizen of the United States. See instructions under [illegible] of administration expenses [illegible] on page 39. See also instructions under "Exemption" on page 39 for [illegible] and names of countries [illegible] which qualify for the "prorated exemption." If decedent was domiciled in Canada and died after D[illegible] see "Convention with Canada" on page 39 regarding special exemption and tax computation. Use Form [illegible] of Schedule Q in case of decedent who at the time of his death was domiciled in France or Greece and [illegible] of the United States. (If the "prorated exemption" is claimed under the [illegible], the numerator of the [illegible] item 7 is the value of the property situated in the United States and subjected to tax by [illegible] Japan and the United States; [illegible] entered for item 2 includes real property situated outside of the United States if [illegible] included in the gross estate [illegible].

1. Value of gross estate in the United States (Schedules A, B, C, D, E, F, G, H, and I)	$
2. Value of gross estate outside the United States (as supported by proof described in instructions under "Deduction of administration expenses, claims, etc.," on p[illegible])	
3. Value of total gross estate wherever situated (item 1 plus item 2)	$
4. Gross deductions under Schedules J, K, and L	$
5. Net deductions under Schedules J, K, and L ([illegible] of item 4 that item 1 bears to item 3)	$
6. Charitable, public, and similar gifts and bequests (Schedule N)	
7. Exemption of $2,000 (in estates qualifying for "prorated exemption," use $2,000 or $\frac{\text{item 1}}{\text{item 3}} \times$ $60,000, whichever is the greater)	
8. Total deductions plus exemption (item 5 plus 6 and 7)	$
9. Taxable estate (item 1 minus item 8)	$

SCHEDULE R

CREDIT FOR TAX ON PRIOR TRANSFERS

Name of transferor	Date of transferor's death
Transferor's residence at time of death	

COMPUTATION OF THE CREDIT

PART I—TRANSFEROR'S TAX ON PRIOR TRANSFERS

1. Net value of transfers	$
2. Value of transferor's estate (adjusted in accordance with instructions for item 2)	$
3. Tax on transferor's estate (adjusted in accordance with instructions for item 3)	$
4. Transferor's tax on prior transfers (proportion of item 3 which item 1 bears to item 2)	$

PART II—TRANSFEREE'S TAX ON PRIOR TRANSFERS

5. Transferee's tax computed without regard to [credit] allowed under this schedule	$
6. Transferee's reduced gross estate	$
7. Transferee's deductions (adjusted in accordance with instructions for item 7)	
8. Transferee's reduced taxable estate (item 6 minus item 7)	$
9. Tax on reduced taxable estate	
10. Transferee's tax on prior transfers (item 5 minus item 9)	$

PART III—CREDIT ALLOWABLE

11. Maximum amount before application of percentage requirement (item 4 or item 10, whichever is smaller)	$
12. Percent allowable is	
13. Credit allowable (item 12 × item 11)	$

ESTATE OF WILLIAM GRIFFITH [illegible]