

ESTATES APPRAISED.

CARR, WALTER J., (May 6, 1914;) net estate, \$138,889. Mrs. Augusta Carr, mother, given life estate in \$75,000; Herbert J. Carr, brother, given \$25,000; the remainder, after the life estate of decedent's mother, passes to Elsa Oppenheimer, sister, and Margaret A. Oppenheimer, niece, who are also residuary legatees. Assets: Deposits, \$705; personalty, \$668; stocks and bonds, \$30,887; decedent's half interest in firm of Carr Brothers, 32 Broadway, appraised at \$189,529.

COHEN, BERNARD, (Jan. 24, 1913;) net estate, \$9,368. Mrs. Ray Cohen, widow, and two children beneficiaries. Assets: Vacant lot in Bronx, \$500; deposits, \$77; mortgages, \$8,000; due for interest in firm of Cohen Brothers, 35 Walker Street, \$2,000.

COLBERT, WILLIAM F., (victim of Lusitania disaster;) net estate, \$1,922; David J. and Mary J. Sherlock, brother-in-law and sister-in-law, beneficiaries; will executed April 29, 1915, and under its terms decedent's wife, Helena M. Colbert, also Lusitania victim, was made beneficiary, and in event of her death it passed to the brother and sister of his wife. Assets: interest in lot at Mt. Pleasant, Westchester County, \$350; deposits and unused travelers' checks, \$1,101; insurance, \$1,275.

COLGATE, Mrs. SALLIE, widow of Joseph Colgate, (March 17, 1914;) net estate \$110,427; report shows following distribution: Mabel d'Andre Colgate, daughter-in-law, \$100,925; Maude Colgate Holmes, niece, \$10,000; Andre Olivet, not related, \$1,500; Meta d'Outhoorn and Edith d'Outhoorn, not related, each \$1,000; Annie Thorburn Johnson, not related, \$2,000; Clifford Colgate Moore and Andrew Colgate, nephews, each given \$1. Assets: Deposits, \$88,494, of which \$81,614 was on deposit in Geneva, Switzerland; mortgages, \$3,060; corporate bonds, \$7,066; interest of decedent in trust estate created under will of Joseph Colgate, deceased, \$20,978.

COONEY, MARY, (March 15, 1911;) no taxable assets found by appraiser.

COUGHLIN, MARY, (Feb. 16, 1915;) net estate \$1,105; four children, beneficiaries. Assets: Two lots at Merrick, L. I., \$900; deposits, \$457.

EBERWEIN, Mrs. KAROLINE, (Sept. 2, 1910;) net estate \$5,132; Balthasar Eberwein, husband, three children, and three grandchildren, beneficiaries.

DAVIS, LOUIS Y., (Oct. 21, 1914;) total assets, one-half interest in the business of L. Livingston & Co., manufacturers of leather goods, 537 Broadway, appraised at \$10,618, net estate \$9,245; Mrs. Jennie I. Davis, widow, beneficiary.

FOY, Mrs. ALICE, (May 31, 1915;) deposits, \$6,000; net estate, \$5,672; William Foy, husband, beneficiary.

FRISCH, WILLIAM, (March 1, 1913;) net estate, after deductions for debts and expenses, \$5,202. Mrs. Elizabeth Frisch, widow, and seven children, beneficiaries. Assets: Deposits, \$493; accounts on decedent's books, \$4,132; stock of mirrors and frames, \$10,576.

HECKMANN, ANNA, (Jan. 12, 1915;) net estate, \$1,942. Anna Heckmann, niece, given \$1,642; Annie Herrington, not related, \$300.

JACOBI, Mrs. FLORA, (Jan. 27, 1915;) net estate, \$445,409. Frederick Jacobi, son, given a temporary life estate, until he is 30 years old, in \$197,959, and at that time he is to receive the amount outright; Frances Hellman, daughter, given \$49,489; Edith Baerwald, daughter, \$98,979, and Rena Glazier, daughter, \$98,979. Assets: Deposits, \$3,123; jewelry and personalty, \$2,241; stocks and bonds, \$457,253. Largest holdings were: Notes of the California Wine Association, \$50,000; 250 shares J. Brandenstein Investment Company, appraised at \$35,000; bonds of the City of New York, \$20,211, and smaller holdings in numerous other corporations.

O'BRIEN, MARY ANN, (Feb. 19, 1902;) net estate, \$14,225; three children and a sister beneficiaries. Assets: No. 532 West 126th St., \$7,000; equity, \$8,000, in 85 Manhattan St., appraised at \$13,000; personalty, \$200.

RICHMOND, Mrs. MARY J., (April 17, 1915;) net estate, \$22,083; James Howard Richmond, husband, beneficiary. Assets: Deposits, \$5,353; jewelry, \$2,719; mortgages, \$11,264; accrued income and commissions due from estate of William H. Jackson, \$4,107.

SWIFT, CAROLINE P., (April 16, 1911;) net estate, \$19,345; Mary L. and Alice M. Swift, daughters, beneficiaries. Assets: Deposits, \$925; stocks and bonds, \$20,778.

TAUSSIG, MAURICE, (June 26, 1903;) notes, deposits, and personalty, \$7,389; net estate, \$6,129; Mrs. Cecilia Taussig, widow, beneficiary.