

Estates Appraised.

Manhattan.

BERNHEIM, CHARLES MARCEL (Aug. 14, 1931). Gross assets, \$41,127; net, \$21,490. To Leonie Bernheim, widow. Chief assets, stocks and bonds, \$30,610. Nordlinger & Riegelman, attorneys, 420 Lexington Av.

CARR, HERBERT J. (March 13, 1931). Gross assets, \$1,529,827; net, \$1,404,717. To Mount Sinai Hospital, Hebrew Benevolent Orphan Asylum, Monefiore Home for Chronic Invalids, Home for Incurables and Home for Aged and Infirm Hebrews, \$1,000 each; Augusta G. Carr, widow, \$5,000 and life estate in \$250,000; Elsa L. Oppenheimer, sister, \$5,000 and life estate in \$80,000; Herbert Carr Sartorius, Judith Sartorius and Brenda Sartorius, grandchildren, life estate in \$25,000 each, principal at 21 and remainders in trust funds; Edythe A. Sartorius, daughter, and Willard H. Carr, son, equally life estates in residue and equal remainders and contingent interests in other trust funds; nine varying bequests. Chief assets, mortgages, notes, cash and insurance, \$1,092,611. Proskauer, Rose & Paskus, attorneys, 11 Broadway.

ELLIS, ELLEN (Nov. 16, 1932). Gross assets, \$44,261; net, \$40,791. To Katherine R. Cleary, Ellen E. Quinn and Margaret T. O'Connor, nieces, residue equally. Chief assets, mortgages, notes, cash and insurance, \$32,113. Richard Condon, attorney, 220 Broadway.

KEEGAN, FRED J. (May 9, 1932). Gross assets, \$38,231; net, \$34,441. To Emma L. Keegan, sister, life estate in residue. Chief assets, stocks and bonds, \$27,383. Milbank, Tweed, Hope & Webb, attorneys, 15 Broad St.

FARR, EDGAR H. (June 2, 1930). Gross assets, \$108,656; net, \$100,631. To Frank D. Farr, brother, 1-3 tangible property and life estate in 1-3 residue; Delano F. Farr, brother, 1-3 tangible property and life estate in 1-3 residue; Amie L. Farr Williamson, 1-3 tangible property and life estate in 1-3 residue; Manhattan Eye, Ear and Throat Hospital, surgical equipment; New York Academy of Medicine, medical books; New York Public Library, non-medical books; seven varying bequests. Chief assets, stocks and bonds, \$48,777. Earle & Rust, attorneys, 15 William St.

LIEBOVITZ, SIMON (Oct. 24, 1930). Gross assets, \$1,177,804; net, \$693,217. To Rosie Cohn and Jennie Cohn, sisters, life estate in \$20,000 each; Morris Liebovitz, brother; and Barnett Liebovitz, uncle, life estate in \$15,000 each; Abraham, Harry and Ephraim J. Liebovitz, sons, one-seventh residue each; Sophie G. Ruskay, daughter, Benjamin and David Liebovitz, sons, life estate one-seventh residue each; Sidney Liebovitz, son, life estate in one-seventh residue less sum advanced. Chief assets, stocks and bonds, \$1,147,149. Cecil B. Ruskay, attorney, 11 Park Pl.

MOORHEAD, S. E. (Sept. 25, 1931). Gross assets, \$1,323,478; net, \$1,215,292. To Young Women's Christian Association, \$100,000; Anna Johnston Moorehead, widow, \$10,000 annuity; Edith Moorehead Bryan, daughter, personal property, residue after payment of above annuity; Charles S. Bryant, son-in-law, \$10,000; Gladys Evelyn Moorehead, Amy Claire Moorehead and Rose Clark Lewis, nieces, 400 shares General Electric stock and 150 shares of Liggett & Myers Tobacco Company common stock each. Chief assets, \$1,248,311. Avery, Taussig & Fisk, attorneys, 220 Broadway.

SANSOM, GRACE J. (June 7, 1931). Gross assets \$29,802; net, \$27,841. To Irene S. Scott, Laura E. Sansom, Margaret S. Anderson, Oliver M. Sansom, sisters, Charles L. Sansom, brother, and Malin I. Sansom, nephew, equal shares of residue. Chief assets, \$26,452. Simpson, Thatcher & Bartlett, attorneys, 120 Broadway.

ZIEGLER, EMIL (May 10, 1932). Gross assets, \$7,935; net, \$4,278. To August Gentner, not related. Chief assets, mortgages, notes, cash and insurance, \$5,017. Nathan Ballin, attorney, 225 Broadway.

Queens.

COPE, JOSEPH B. (Sept. 9, 1932). Assets, \$10,720 gross, \$9,595 net. To children, Beatrice and William J. Cope. Outstanding holdings in real property.

HOFFMAN, ELIZABETH (Oct. 24, 1932). Assets, \$28,084 gross; \$27,241 net. To son, Henry C. Hoffman, \$19,900; residue to daughters, Catherine and Margaret Hoffman. Outstanding holdings in real property.