

Pictures Cont'd

1	Oil painting, "Montenegro Capel, Sevilla, 1890", canvas 18" x 27" -----	25.00
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Living Room:-

1	Oil painting, C. T. Phelan, "Wooded Landscape & Sheep", canvas 20" x 14"	18.00
1	Ditto, R. L. Pyne, "Dawn", canvas 14" x 9"	20.00
1	Ditto, copy, Dresden Gallery, "Madonna & Child", canvas 31" x 45"	50.00
1	Ditto, C. de Koringh, "Grandma & Granddaughter by Cottage in Woods", canvas 18" x 21"	40.00
1	Ditto, R. Gigli, "Roman Arch" (water color), size 15" x 22"	25.00

Pictures Cont'd

1	Oil painting, "Three Sisters", canvas 24" x 29", (damaged)	10.00
1	Ditto, Maria A. Becket, "Forest Scene", canvas 20" x 30"	70.00
1	Ditto, Henrietta H. Du Bois, "Woodland Scene with Pool", canvas 24" x 18"	100.00
1	Ditto, L. Lang, "Italian Shepherd", canvas 16" x 18"	15.00

Dining Room:-

2	Ditto, Family Portraits:- 1--"Cornelius Du Bois" 1--"Sarah Platt Ogden Du Bois" panels 26" x 33"	50.00 50.00
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SECOND FLOOR:-

Front Room:-

1	Ditto, H. H. Du Bois, "Orchard", canvas 24" x 17"	15.00
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Equitable Appraisal Co.

Incorporated 1907

145 Nassau Street, New York City

Pictures Cont'd

1	Oil painting, "Spring", canvas 15" x 21"	10.00
1	Ditto, Family portrait, "Portrait of Little Girl", canvas 24" oval	25.00
1	Ditto, Copy, "Peasant Women in Field", canvas 32" x 16"	15.00
1	Ditto, H. D. Hull, "Carnations" (water color), size 10" x 14"	5.00

Rear Room:-

1	Ditto, Copy, "Christ", canvas 10" x 12"	7.00
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End Room:-

2	Family portraits:-	
	1--"Portrait of Boy", 15" x 18"	
	1--"Portrait of Girl", 14" x 20"	50.00

Pictures Cont'd

2	Miniature paintings on ivory, Family Portraits:- "John Delafield" "Mary Roberts", gilt frames	20.00
1	Ditto, "Two Children", 3" oval, locket frame	25.00

SECOND FLOOR:-

Hall:-

Engravings & Etchings, suitably
framed:-

1	Facsimile, after Appian	5.00
1	Engraving, J. J. D. B., 1793, "Rural Scene", 13" x 7"	7.50
1	Etching, Appian, 1874, "Boats at Anchor", 8½" x 4½"	6.00

Pictures Cont'd

1	Etching, Smellie, '83, "Coast Scene", 12" x 5"	7.00
1	Engraving, W. C. Boner, "Lake Scene", 17" x 4"	5.00
1	Ditto, "Peasant Women on Cliffs", 12" x 16"	5.00

Rear Room:-

1	Etching, K. Van Elten, "Winter Scene in Country", 26" x 18"	12.00
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End Room:-

1	(Facsimile), "Rapids"	5.00
1	Engraving, "Mountain Landscape", 25" x 14"	6.00

Total for Pictures. \$ 961.50

SILVERWARE

-000-

Sterling:-

1	Punch bowl, relief edges, 12" dia; 14-pint; 63 oz.	65.00
1	Fancy spoon, open work relief, 9 oz.	10.00
1	Candy tray, 1 oz.	1.00
1	Creamer, English, plain, footed, 2 oz.	6.00
1	Tea strainer	1.00
1	Miniature box & cover, French, 2"	3.00
1	Tray, open work relief border, 6 oz.	6.00
1	Sugar boat	3.00
1	Sugar bowl, French, 5" oval	6.50
4	Pillar candlesticks, repousse flowers, 9 $\frac{1}{2}$ ", 17 oz. each & candle fittings with shades	80.00
1	Flower vase, etched border, (weighted), 20" trumpet shape	20.00
1	Salad bowl, relief flowers, footed, 6-pint; 27 oz.	25.00
1	Pitcher with hinged lid, & mythological figures in relief; 34 oz.	30.00
1	Berry bowl, clover border, 9" dia., 20 oz.	20.00
1	Candy tray, 3 oz.	2.50
1	Loving cup, 4 pints	18.00

Silverware Cont'd

Assorted flatware:-		
12	Large table forks	{ Classic figure relief
10	Small ditto	
8	Oyster forks	
		26.00
4	Dessert forks	3.00
1	Serving fork	1.25
1	Butter knife	{
4	" spreaders	
		3.00
7	Assorted grapefruit spoons	4.20
20	Assorted tea spoons	12.00
1	Crumb scoop	2.50
1	Cake knife	2.00
1	Pr. asparagus tongs	3.00
1	Pr. salad servers	5.00
1	Pr. ditto, Tiffany	6.00
1	Sauce ladle	2.00
1	Pie towel	2.00
1	Sugar spoon	2.50
1	Fish slicer	2.50
3	Small candy spoons	1.80
1	Asparagus server	3.00
1	Salad serving spoon	3.00

Silverware Cont'd

7	Assorted table forks	6.00
1	Pr. grape scissors	1.50

Platedware:-

1	Tea tray, Sheffield type.	
	25" oblong, (worn)	15.00
1	Oval ditto, (damaged)	4.00
4	Assorted trays, 12", (worn)	4.00
1	Tea kettle & stand (worn)	2.00
7	Doz. pieces flatware, spoons & forks	16.00
2	Doz. knives, ivory handles, (old)	4.00
12	Fruit knives, mother o' pearl handles	3.00

Total for Silverware. \$ 437.25

CHINA & GLASSWARE.

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4	Assorted whiskey decanters, cut	20.00
2	Cut dishes, 7"	5.00
1	Cut salad bowl, 10"	6.00
1	" celery dish	3.00
1	" flower vase	3.50
	Miscellaneous pieces	5.00
	Table service, diamond & line cut, about 6 doz. pieces	35.00
1	Cake plate, Sevres style china	5.00
12	Service plates, Doulton, blue & gilt rims	24.00
12	Soup plates, to match	24.00
12	Service plates, Cauldon, incised gold rims	30.00
12	Entree plates, to match	18.00
6	Bread & butter plates, to match	4.50
7	Soup plates, Limoges	7.00
12	Dessert plates, Cauldon, flower decoration	18.00
12	Service plates, Minton, fern & flower decoration	24.00
9	Nursery plates	2.25

China & Glassware Cont'd

12	Dessert plates, Italian Majolica, leaf pattern	7.50
	Miscellaneous plates	5.00
1	Canton china dish & stand	{
1	Ditto platter	
1	Ditto plate	

		6.00
1	Bruges ware stein	4.00
1	Glazed pottery "duck" pitcher	3.00
1	Breakfast set	6.50
3	Doz. assorted cups & saucers	15.00
1	Yellow pottery jardiniere	3.00
	Miscellaneous pottery vases, pitchers &c.	10.00
	Miscellaneous plain glassware	5.00
	Miscellaneous glasses	7.00

Total for China & Glassware.

\$ 306.25

LINEN

-000-

All old & worn - having been in use for
many years - small supply, the complement
not having been replenished. 150.00

Total for Linen. \$ 150.00

WEARING APPAREL

-000-

Contents of wardrobe, no new clothes
for at least five years -
nominal value

50.00

Total for Wearing Apparel.

\$ 50.00

LIQUORS

-oCo-

2	Qt. bottles Rye Whiskey)	
1	Bottle Cognac)	
1	" Sherry)	
6	White wine (ullaged)	)	15.00

Total for Liquors.

\$ 15.00

STATE OF NEW YORK)

CITY AND COUNTY OF NEW YORK) ss

Ernest Sims, being duly sworn, deposes and says that his place of business is at No. 145 Nassau Street, in the Borough of Manhattan, City of New York, that he is engaged in the business of inventorying and appraising household furnishings of all kinds and articles of the character set forth in the accompanying inventory and appraisal, that he is employed by the Equitable Appraisal Company, Incorporated, that the place of business of the said company is No. 145 Nassau Street, in the Borough of Manhattan, City of New York, and that he has been so engaged in said business for twenty nine years, that he is qualified as an expert in valuing such property, and that he has carefully examined the Furniture, Rugs & Draperies, Bric-a-Brac, Pictures, Silverware, China & Glassware, Linen, Wearing Apparel & Liquors, belonging to CORNELIUS DU BOIS, deceased, contained at his late residence #47 West 76 Street, New York City, and that the value of such articles set forth in the accompanying list is correctly stated opposite each item as the fair value as of May 22, 1921.

Sworn to before me this

7th day of June, 1921.

Michael J. Foster

COMMISSIONER OF DEEDS
CITY OF NEW YORK

CERTIFICATE NO. 61 FILED NEW YORK CO.
COMMISSION EXPIRES SEPT. 28, 1921

Equitable Appraisal Co.

Incorporated 1907

145 Nassau Street, New York City

JEWELRY

Contained at the Office of

MR. FLOYD DU BOIS

480 Maiden Lane, N.Y. C.

1	Gold Man's watch chain	10.00
1	Gold Man's watch fob with engraved seal	8.00
1	Gold mounted watch fob on ribbon with Amethyst as charm	10.00
1	18 Kt. gold man's watch, (Waltham), with engraved monogram on back	25.00
1	Gold scarf pin set with stone	5.00
1	" " " " " Fresh Water Baroque Pearl, (very small)	.50
1	Pr. man's gold waistcoat buttons	3.50
1	" " " shirt studs	1.00
1	Fresh Water Baroque Pearl pear shaped about 18 gr. on gold scarf pin	50.00
1	Fresh Water button pearl about 6 gr. mounted on gold scarf pin	35.00

Jewelry Cont'd

3	Oriental pearls mounted on gold shirt studs, each pearl about 4½ gr. round	375.00
1	Broken gold pencil	5.00
2	Silver cuff buttons with gold edges	5.00

Total for Jewelry.

\$ 533.00

STATE OF NEW YORK)
) SS
CITY AND COUNTY OF NEW YORK)

Gerard Croes, being duly sworn, deposes and says that his place of business is at No. 65 Nassau Street, in the Borough of Manhattan, City of New York, that he is engaged in the business of Buying and Selling of Jewelry, and that he has been so engaged in said business for fifteen years, that he is qualified as an expert; that he has carefully valued the Jewelry belonging to CORNELIUS DU BOIS, deceased, contained at the office of Mr. Floyd Du Bois, No. 80 Maiden Lane, New York City, and that the values of such articles set forth in the accompanying list is correctly stated opposite each item as the fair value as of May 22, 1921.

Sworn to before me this

7th day of June, 1921.

Michael J. Foster

COMMISSIONER OF DEEDS
CITY OF NEW YORK
CERTIFICATE NO. 51 FILED NEW YORK CO.
COMMISSIONER OF DEEDS, JUNE 12, 1921

Grawford

BOOKS

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Wood Uncivilized Races of Mankind.

2 vols., half morocco. Hartford, n.d. 2.00

Nansen. Farthest North. 2 vols., cloth.

Harper, 1898. 3.00

Conway (M.D.) Autobiography. 2 vols.,

cloth. H.M., 1904. 3.00

McClellan's Own Story. half leather.

N.Y., 1887. 1.00

Staunton's Chess Praxis. cloth. Bohn. 1883.

1.00

Hearn (George A.) Notable Art Collection.

2 vols., 4to, wrappers. American Art

Assoc. 1918. 2.00

Scribner's Popular History of the U.S.

4 vols., half morocco. N.Y., 1896. 5.00

Knox. New Playground. Algeria. cloth.

London, 1883. 2.00

Lee (Sidney) Queen Victoria. cloth.

N.Y., 1903. 1.00

Elliot (Frances) Old Court Life in France.

2 vols., cloth. Putnam, n.d. 3.00

Books Cont'd

Harris (Joel C.) Mr. Rabbit At Home. cloth. H.M., 1896.	1.00
Riis (J.A.) Theodore Roosevelt. The Citizen. cloth. N.Y., 1904.	1.00
Fiske (John) American Revolution. Illustrated edition. 2 vols., cloth. H.M., 1897.	4.00
Loyd. New Letters of Napoleon. cloth. Appleton, 1897.	2.00
Henry (O.) Roads of Destiny. cloth. D.P., 1909.	1.00
Century Gallery of Selecte Proofs from the Century and St. Nicholas. Folio, in portfolio. N.Y., n.d.	3.00
Rensselaer (Mrs. J.K. van) New Yorkers of the 19th Century. Folio, boards. N.Y., 1897.	2.00
Barr. Boilers and Furnaces. cloth. Phila., 1899.	1.00
Davis. Elementary Meteology. cloth. N.Y., 1899.	
Century Dictionary and Cyclopaedia. 9 vols., half morocco. Century, (1895)	

Books Cont'd

Encyclopaedia Britannica. Ninth Edition.	
25 vols., half morocco. N.Y., 1880.	15.00
Battles and Leaders of the Civil War.	
4 vols., royal 8vo, cloth. Century, (1888)	5.00
Bacon. The Connecticut River. cloth.	
Putnam, 1906.	2.00
Scott. Waverley Novels. 49 vols., half calf.	
Boston: Ticknor and Fields, 1857.	25.00
vanderpoel (E.N.) Chronicales of a Pioneer School. 1792-1833. Being a History of Miss Sarah Pierce and Her Litchfield School. Royal 8vo, cloth. Cambridge, 1903. (2 copies)	3.00
Hale (E.E.) Memories of a Hundred Years.	
2 vols., cloth. Macmillan, 1902.	2.00
Gallatin (James) A Great Peace Maker.	
cloth. Scribners, 1915.	2.00
Cervantes. Don Quixote. 4 vols., half morocco, gilt tops. Edin: Patterson, 1892. Plates by Lalauze. Limited to 300 sets.	10.00
Boswell's Life of Johnson. 3 vols., cloth.	
N.Y., Stokes, n.d.	3.00

Books Cont'd.

National Portrait Gallery of Distinguished Americans. 4 vols., royal 8vo, morocco, gilt. N.Y., 1834.	10.00
Irving (Washington) The Works. 9 vols., half polished calf. Lovell, n.d.	5.00
Hugo (Victor) The Works of. 12 vols., half morocco. Little, Brown, 1888. Library Edition.	12.00
Leonard (John W.) History of the City of New York. 4to, cloth. N.Y., 1910. (2 copies)	3.00
Dumas (A.) The D'Artagnan Romances. 10 vols., half morocco. Little, Brown, 1886.	15.00
Thackeray's Works. 9 vols., half calf. Boston: Cassino, 1887.	9.00
Dickens (Charles) The Works of. 30 vols., half morocco, gilt tops. London: Chapman and Hall, n.d. Library Edition.	60.00
Lytton (E.B.) History and Legend of Howard Avenue and Serpentine Road, Grymes Hill, Staten Island, Boards, N.Y., 1914. Presentation copy.	2.00
Tallis Shakespeare's Works. 4 vols., royal 8vo, morocco. London, n.d.	5.00

Books Cont'd

Aldrich (Mrs. Thomas Bailey) Crowding	
Memories. cloth. H.M., n.d.	2.00
Lansing (Robert) The Peace Negotiations.	
cloth. H.M., 1921.	1.00
Bok (Edward) The Americanization of.	
cloth. Scribner, 1920.	2.00
Du Bois (Louis and Jacques) Bi-Centenary	
and Re Union of the Descendants of,	
at New Paltz, N.Y., 1875. Royal 8vo,	
cloth. Phila., 1876.	2.00
White (A.C.) History of the Town of Litchfield,	
Conn. cloth. Litchfield, 1920.	2.00
Holy Bible. Thick 4to, Engraved plates.	
Morocco, 1795. With records of the	
Du Bois, Van Vorhies, Ogden and Delafield	
Families, from 1771 to date.	5.00
Miscellaneous:-	
237 vols. at 10c. each	23.70
170 " " 20c. "	34.00
91 " " 30c. "	27.30
46 " " 50c. "	23.00
25 " " \$1.00 "	25.00

Total for Books.

\$ 383.00

STATE OF NEW YORK)
CITY AND COUNTY OF NEW YORK) ss

H. Herzof, being duly sworn, deposes and says that his place of business is at No. 144 East 59 Street, in the Borough of Manhattan, City of New York, that he is engaged in the business of Buying and Selling of Books, and that he has been so engaged in said business for twenty eight years, that he is qualified as an expert; that he has carefully valued the Books belonging to CORNELIUS DU BOIS, deceased, contained at his late residence 447 West 76 Street, New York City, and that the values of such articles set forth in the accompanying list is correctly stated opposite each item as the fair value as of May 22, 1921.

M. Herzof

Sworn to before me this

7th day of June, 1921.

Michael J. O'Sullivan

COMMISSIONER OF DEEDS
CITY OF NEW YORK

CERTIFICATE NO. 81 FILED NEW YORK CO.
COMMISSION EXPIRES SEPT. 23, 1921

SURROGATES' COURT - NEW YORK COUNTY.

.....x

In the Matter of :
The Transfer Tax upon the Estate :
of :
CORNELIUS DU BOIS, :
Deceased. :

.....x

STATE OF NEW YORK)
COUNTY OF NEW YORK) SS:

WILLIAM G. PILGRAM, being duly sworn, deposes and says: That he is the President of the Equitable Appraisal Company, Inc., a corporation having its principal place of business at No. 145 Nassau Street, in the Borough of Manhattan, City of New York, and that he has been engaged in the business of inventorying and appraising jewelry for *fifteen* years past; that he has carefully examined the diamond ear ring contained in the safe deposit box standing in the name of the said decedent in the Bank of America Safe Deposit Vault, but which it is claimed belongs to Eleanor Du Bois, daughter of this decedent, and that the fair value of said article as of May 22, 1921, is in his opinion \$200.

William G. Pilgram

Sworn to before me this
23rd day of August, 1921.

John H. Rogers

Notary Public

Kings Co #16

Certificate filed in Kings Co #16

X

In the Matter of the Estate :
of : Affidavit of Appraisal
CORNELIUS DU BOIS, : of Automobile.
Deceased. :

X

STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

WALLACE H. OWEN, being duly sworn, deposes and says that he resides at Rockville Center, in the County of Nassau, in the State of New York, and that he has been engaged in the business of appraising the values of motor vehicles particularly automobiles in the City of New York and elsewhere for more than twenty-five years past; that he is employed by the Cadillac Motor Car Company of New York in its general office at No. 1881 Broadway, in the Borough of Manhattan, City and State of New York, and is serving the said company in the official capacity of appraiser of motor vehicles particularly automobiles.

Deponent further says that he is familiar with the values of Cadillac cars in the County of New York and elsewhere and at the request of the executors of the above estate he made, during the early part of June, 1921, a personal examination of the Cadillac automobile hereinafter described belonging to the above-named decedent, for the purpose of ascertaining its fair market value on the 22nd day of May, 1921, at which time the deponent is informed the aforesaid Cornelius Du Bois, a resident of the County of New York, died possessed of the said automobile.

Description: 1918 Cadillac seven-passenger
touring car, motor No. 57-N-138.

The fair market value of the said automobile
at the date of the death of this decedent, namely, May
22, 1921, in the opinion of this ^{deponent} ~~decedent~~ was - - \$1,300.
That in arriving at the said market value deponent has
taken into consideration actual sales of similar automo-
biles, during the year immediately preceding the said
May 22, 1921.

Wallace H. Avery

Sworn to before me this
28th day of June, 1921.

David G. Broadbent

NOTARY PUBLIC
NEW YORK COUNTY No. 403
NEW YORK REGISTER 16, 2336
COMMISSION EXPIRES MARCH 22, 1922

-----x
In the Matter of the Estate :
of : Affidavit of Appraisal
CORNELIUS DU BOIS, : of Automobile Body.
Deceased. :
-----x

STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

JACOB BIDER, being duly sworn, deposes and says that his post-office address is No. 346 Amsterdam Avenue, Borough of Manhattan, City and State of New York, and that he is a member of the firm of automobile body builders known as Domeyer Auto Company and doing business at the said address, No. 346 Amsterdam Avenue, New York City; that he has been engaged ~~as a member of the firm of automobile body builders~~ in the business of building and remodeling automobile bodies and of appraising the values of the same in the City of New York for the past fifteen years. JB

Deponent further says that he is familiar with the values of Cadillac limousine bodies in the County of New York and that at the request of the executors of the above estate he has made a personal examination of the Cadillac limousine body, which belonged to the above-named decedent and which was an extra top for decedent's 1918 seven-passenger Cadillac touring car, and that he has made such examination for the purpose of ascertaining the fair market value of said body on the 22nd day of May, 1921, at which time as deponent is informed, the

said Cornelius Du Bois, a resident of the County of New York, died possessed of the said automobile body.

The fair market value of the said Cadillac limousine automobile body at the date of the death of this decedent, namely, May 22, 1921, in the opinion of this deponent was -----\$100.

That in arriving at the said market value deponent has taken into consideration actual sales of similar automobile bodies, during the year immediately preceding the said May 22, 1921.

Joseph Bider

Sworn to before me this

11 day of July 1921.

Samuel E. Plate

PARTNERSHIP OF FRANK & DuBOIS

Statement showing Balance Sheets as of the End of the
years 1918, 1919 and 1920 and as of May 31st,
1921, also Net Profits for Years 1918, 1919
and 1920 and for Five Months ended May 31st,
1921, as shown by the Accounts

	December 31, 1918	December 31, 1919	December 31, 1920	May 31, 1921
<u>A s s e t s</u>				
Cash	\$ 70,732.01	\$113,060.94	\$168,206.48	\$231,144.60
Furniture	500.00	500.00	500.00	500.00
Investments	6,195.00	6,195.00	6,195.00	6,995.00
Accounts Receivable	127,111.40	126,122.48	69,715.42	14,723.22
Uncollected Commissions	45,894.85	8,894.01	1,687.63	81,107.06
Good Will of Emil H. Frank	.....	48,498.83	.....	.....
Good Will of Cornelius) DuBois )	.....	.....	.....	50,000.00
Total Assets	<u>\$250,433.26</u>	<u>\$303,271.26</u>	<u>\$246,304.53</u>	<u>\$384,469.88</u>
<u>Liabilities</u>				
Accounts Payable	\$ 71,290.70	\$ 88,431.34	\$108,198.19	\$110,158.49
Bills Payable	85,000.00	120,000.00	.....	.....
Reserve for Taxes and) Expenses)	8,335.47	3,858.51	57,972.41	93,542.13
W. E. Edmister	7,021.16	3,274.87	11,996.66	14,085.28
Estate of Emil H. Frank	.....	60,042.93	14,515.23	.....
Estate of Cornelius DuBois	.....	.....	.....	89,067.67
<u>C a p i t a l</u>				
Cornelius DuBois	12,287.37	6,796.64	19,470.41	.....
Other Partners	66,498.56	20,866.97	34,151.63	77,616.31
Total Liabilities and Capital	<u>\$250,433.26</u>	<u>\$303,271.26</u>	<u>\$246,304.53</u>	<u>\$384,469.88</u>
<u>Net Profits -</u>				
Year ended	<u>\$162,306.64</u>	<u>\$ 81,756.53</u>	<u>\$136,479.83</u>	
<u>Net Profits -</u>				
5 mos. ended				<u>\$123,736.04</u>

PARTNERSHIP OF FRANK & DuBOIS

PROFIT & LOSS STATEMENT

Period of Five Months ended May 31st, 1921,
as shown by the Accounts

Earnings

Commissions - Brokerage Dept.	\$128,864.33	
Commissions - R. R. Agency Dept.	72,212.79	
Yorkshire Ins. Co. - Agency Earnings	26,250.00	
London & Provinvial Ins. Co.-Agency Earnings	2,463.90	
Dividends	187.90	
Total Earnings		\$229,978.92

Expenses

Salaries	\$ 76,195.06	
General Expense	6,292.06	
Stationery & Printing	4,111.82	
R e n t	4,976.65	
Telegraph & Telephone	1,238.78	
Postage	867.19	
Travel	1,612.57	
Profit & Loss Items	261.91	95,556.04

\$134,422.88

<u>Deduct</u> - 15% - Amortization of Cost of) Dutcher and Edmister Business)	20,163.43	
		\$114,259.45

<u>Add</u> - Share of Cornelius DuBois in Profits) on Business in the Books, but not) collected and not included in above) Earnings)	9,476.59	
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NET PROFITS

\$123,736.04

Apportionable

To <u>Cornelius DuBois</u>	\$89,852.64 @ 28%	\$25,158.74
	24,406.81 @ 17%	4,149.16
Share of profits) aggregating)	114,259.45	\$29,307.90
Add specific credit		9,476.59
		<u>\$38,784.49</u>

to Surviving Partners 84,951.55 \$123,736.04

SURROGATES' COURT,

NEW YORK COUNTY.

.....X

In the matter of the Transfer Tax upon :
the Estate :

of :

CORNELIUS DU BOIS, :

deceased. :

.....X

I, HOWARD GREENMAN, a Certified Public Accountant, engaged in business as such at No. 20 Vesey Street, Borough of Manhattan, City and State of New York, do hereby certify that I have examined the books of account of the co-partnership known as Frank & Du Bois, of which co-partnership the above decedent was a member during his lifetime, and that the amount of this decedent's interest in said business on the date of his death, namely the 22nd day of May, 1921, as shown by said books/was - \$39,067.67, as of May 31, 1921, and that the amount of decedent's good-will thereof as provided for in the Articles of Partnership of said concern dated June 1, 1917, was on said date of death - \$50,000.00.

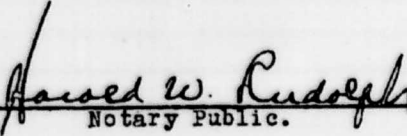
Howard Greenman

STATE OF NEW YORK)
COUNTY OF NEW YORK) SS:

On the 16th day of August, 1921, before me personally came HOWARD GREENMAN, to me known and known to me to be the person described in, and who executed the

-2-

the within certificate and he acknowledged to me that he
executed the same.


Notary Public.

NOTARY PUBLIC
Kings County Clerk's No. 182
N. Y. County Clerk's No. 77
N. Y. County Register's No. 3097
Certificate Filed in Richmond Co.
Commission Expires March 30, 1923

C O P Y.

W. B. MEIKLE,
President and General Manager.

C. S. WAINWRIGHT
Secretary

Fire, Marine, Explosion
and Automobile

WESTERN ASSURANCE COMPANY

(seal)

Head Office

Western Assurance Buildings, Toronto, Canada

Incorporated 1851.

Office of
President and General Manager

TORONTO 30th May, 1921

Mr. Floyd R. DuBois,
Messrs. Frank & DuBois,
New York, N.Y.

Dear Sir,

In reply to your letter of 27th instant, the last sale
of Western Assurance Company's stock was at \$10.25 for a \$20.00
share.

Yours truly,

W. B. Meikle,
President.

SURROGATES' COURT - NEW YORK COUNTY.

.....X

In the Matter of the Transfer Tax :
upon the Estate :

of :

CORNELIUS DU BOIS, :

AFFIDAVIT.

Deceased. :

.....X

STATE OF NEW YORK)
)SS:
COUNTY OF NEW YORK)

FLOYD R. DU BOIS, being duly sworn, deposes and says: that he is one of the executors of the Last Will and Testament of Cornelius Du Bois, who died in the County of New York, State of New York, on the 22nd day of May, 1921. Deponent's letters testamentary bear date the 22nd day of June, 1921 and said letters are now in full force and effect. That in Schedule A-5 of "Affidavit for Appraisal and Schedules" verified August 24 and heretofore submitted herein for the purpose of transfer tax proceedings had upon this Estate, there were shown certain insurances standing in the name of this decedent but payable to decedent's daughter Eleanor Du Bois, to wit - one insurance policy No. 79,911, Northwestern Mutual Life Insurance Company for \$10,000 and one insurance policy No. 32,688, National Life Insurance Company of Vermont for \$10,000, and that there was also listed under Schedule C of said "Affidavit for Appraisal and Schedules" a further life insurance policy, which decedent held in the Insurance Clerk's

Mutual Benefit Association but which was transferred by him to Mrs. John J. Mathers, the amount of which policy was \$1,000. That in deponent's opinion the said life insurance policies aggregating \$21,000 were transferred by decedent to take effect at or after death, and deponent submits that the said insurances are properly to be included in the assets of this Estate for the purposes of this proceeding.

Floyd R. DuBois

Sworn to before me this
7th day of October, 1921.

James W. Rudolph

NOTARY PUBLIC
Kings County Clerk's No. 182
N. Y. County Clerk's No. 77
N. Y. County Register's No. 3097
Certificate Filed in Richmond Co.
Commission Expires March 30, 1923

SURROGATES' COURT - COUNTY OF NEW YORK.

In the Matter of the Transfer Tax upon :
the Estate :

of :

CORNELIUS DU BOIS, :

Deceased. :

AFFIDAVIT.

STATE OF NEW YORK)
)SS:
COUNTY OF NEW YORK)

FLOYD R. DU BOIS, being duly sworn, deposes and says: That he is a member of the co-partnership of Frank & Du Bois, doing business as insurance brokers at No. 80 Maiden Lane, in the Borough of Manhattan, City of New York, and as an active partner he is familiar with the transactions of the said firm. Deponent states that in his opinion the amount of good-will payable to the Estate of this decedent, - who during his lifetime was a partner in said firm and who died on the 22nd day of May, 1921, - as stipulated in the Articles of Co-partnership, to wit, the sum of Fifty Thousand Dollars (\$50,000) is a just and reasonable valuation of the said good-will, as will be seen from an examination of the following figures and computations:

SUMMARY STATEMENT OF THE EARNINGS,
ETC., of FRANK & DU BOIS, for the
THREE YEARS, 1918, 1919 and 1920,
and FIVE MONTHS to MAY 31, 1921.

Earnings during year 1918	-	\$162,306.64
" " " 1919	-	81,756.63
" " " 1920	-	136,479.83
" for five months of		
1921, to May 31, 1921	- - -	<u>114,259.45</u>
Total - (41 months)	- - -	\$494,802.45

AVERAGE ANNUAL EARNINGS AS SHOWN BY BOOKS OF
ACCOUNT (based on above figures) - - - - - \$144,820.20

Deductions:

Return at 5% on average capital
of \$69,188.00, made up as follows:

Capital 1918 - -	\$78,785.93
" 1919 - -	27,663.51
" 1920 - -	53,622.04
" 5 months of 1921 - - - -	<u>116,683.98</u>
Total - - - -	\$276,755.46

Average annual capi-
tal (approximate) - \$69,188.00

1. 6% of average annual capital - \$4,151.28
2. Estimated salaries to part-
ners as follows:

E.B.Boyd - -	\$30,000.00
M.B.Dutcher -	20,000.00
F.R.DuBois -	20,000.00
G.S.Frank -	10,000.00
C.Du Bois - -	<u>10,000.00</u>

<u>Total</u>	<u>90,000.00</u>
--------------	------------------

\$94,151.28

AMOUNT OF AVERAGE ANNUAL EARNINGS
ON WHICH TO COMPUTE GOOD-WILL - - - - - \$50,668.92

Share of Cornelius Du Bois at
approximately 26% - - - - - \$13,173.92

Three Years' Purchase - - - - \$39,521.75

Deponent further alleges that decedent's per-
centage of profits is reasonably shown above at 26% and
his reasons for so alleging are that whereas decedent's
share of the profits on the general business was 28% and
his share of Yorkshire Insurance Company profits was
17-1/2% the proportion of the combined profits was so pre-
ponderantly on the side of general business as to make de-
cedent's average percentage 26%, and that this valuation

may be seen to be more clearly expressed in the proportion which decedent's share of net profits for the five months of 1921, to wit - \$29,307.90 - bears to the total net profits for that period, to wit - \$114,259.45. Deponent further alleges that three years comprise in his opinion, a reasonable period upon which to compute the purchase value of good-will in the sort of business in which decedent was engaged, to wit - insurance brokers, - and that the period of three years and five months above taken as such basis are as reasonably and fittingly selected for such a computation as any three years in the duration of the co-partnership of Frank & Du Bois. Deponent further alleges that the figures hereinabove shown in the Summary Statement are true to the best of his knowledge, information and belief, and that no other elements or facts exist, the application of which to this situation would cause the value of decedent's good-will in said partnership to exceed the sum of \$50,000. That this affidavit is made for the purpose of showing the proper basis for computing the aforesaid sum as a reasonable valuation to be placed on decedent's good-will as aforesaid, in the Transfer Tax Proceedings in this Estate.

Floyd R. DuBois

Sworn to before me this
7th day of October, 1921.

Harold W. Rudolph

NOTARY PUBLIC
Kings County Clerk's No. 182
N. Y. County Clerk's No. 77
N. Y. County Register's No. 3097
Certificate Filed in Richmond Co.
Commission Expires March 30, 1923

THESE ARTICLES OF PARTNERSHIP made this first day of June, 1917, between EMIL H. FRANK, party of the first part, CORNELIUS DUBOIS, party of the second part, GEORGE S. FRANK, party of the third part, ERNEST B. BOYD, party of the fourth part, FLOYD R. DUBOIS, party of the fifth part, and MALCOLM B. DUTCHER, party of the sixth part;

WHEREAS, the parties of the first, second, third, fourth and fifth parts have heretofore constituted a co-partnership doing business under the firm name and style of FRANK & DUBOIS; and

WHEREAS, the party of the sixth part is the owner of forty (40) shares of the corporate stock of the DUTCHER & EDMISTER COMPANY, a corporation created and existing under the laws of the State of New York, of which WILLARD E. EDMISTER is the owner of sixty (60) shares of stock, these one hundred (100) shares constituting all of the corporate stock of said DUTCHER & EDMISTER COMPANY authorized and outstanding; and

WHEREAS, all of the parties hereto desire to form a new partnership under the firm name and style of FRANK & DUBOIS to succeed to the business of the previous partnership of the same name and also the business of the aforesaid DUTCHER & EDMISTER COMPANY; and

WHEREAS, all of the parties hereto constituting the new partnership of FRANK & DUBOIS have this day entered into a certain agreement with said WILLARD E. EDMISTER for the purchase of his stock upon the terms and conditions mentioned in said agreement, including the payment to him of fifteen per cent, (15%) of the net profits of this partnership and of the DUTCHER & EDMISTER COMPANY, or of their successors and assigns, on all business (including the management of the Yorkshire Insurance Co.) transacted during the continuance of said agreement as therein stated;

NOW, THEREFORE, in consideration of the premises, and of the assignment, delivery and transfer by the party of the sixth part to the partnership of FRANK & DUBOIS created hereunder, of the forty (40) shares of stock of the DUTCHER & EDMISTER COMPANY, heretofore owned by the party of the sixth part, the receipt of which is hereby acknowledged, and of the payment of One Dollar (\$1.) paid to the party of the sixth part by the parties of the first, second, third, fourth and fifth parts, the receipt of which is hereby acknowledged, the parties hereto covenant and agree as follows:

Name

FIRST: All of the parties to this agreement do hereby form a partnership under the firm name and style of FRANK & DUBOIS for the purpose of carrying on in the City of New York and in any other place or places that may hereafter be determined upon, the business of Fire and Marine Insurance Brokers and Underwriters, and such other insurance and such bonding business as they may from time to time mutually agree to transact, and for the purpose of succeeding to the business of the previous partnership of FRANK & DUBOIS and of the DUTCHER & EDMISTER COMPANY.

Term

SECOND: This partnership under this agreement shall commence on the first day of June, 1917, and shall continue until the first day of June, 1927, subject to being extended or earlier terminated as hereinafter provided.

Remuneration.
Yorkshire
Insurance
Co.

AS REGARDS THE YORKSHIRE INSURANCE CO. MANAGEMENT

THIRD: All remuneration or profits due or received by this partnership of FRANK & DUBOIS by reason of their undertaking the management of the Yorkshire Insurance Co., Limited, shall be kept separate and distinct from all other profits, losses and expenses of said partnership and separately apportioned as provided for below.

Yorkshire FOURTH: All remuneration or net profits received from the Insurance Yorkshire Insurance Co., Limited, by the aforesaid partnership Co. of FRANK & DUBOIS for its services in the managerial representation of said Yorkshire Insurance Co., Limited, shall be Profits and Liabilities. divided among the parties hereto as follows:

Fifteen per cent. (15%) of the total remuneration or net profits shall be applied to the payment of the purchase of the stock of said WILLARD E. EDMISTER, under the terms and conditions stated in the agreement executed with him on this date, until all liability under such agreement shall be terminated; and the balance of said remuneration or net profits shall be divided among the parties of the parties-of-the first, second, third, fourth, fifth and sixth parts, as follows:

The said EMIL H. FRANK,	17-1/2 per cent.
The said CORNELIUS DUBOIS	17-1/2 per cent.
The said GEORGE S. FRANK,	5 per cent.
The said ERNEST B. BOYD,	50 per cent.
The said FLOYD R. DUBOIS,	5 per cent.
The said MALCOLM B. DUTCHER,	5 per cent.

In case there should be expenses or liabilities incurred by said partnership in special connection with such management of said Yorkshire Insurance Co., Limited, not provided for or allowed in the contract with said company, or in case there should come any loss or liability of any kind to the partnership in connection therewith, not provided for or guarded against in the contract with said company, then in such case such expenses, losses, or liabilities shall be borne and paid by the members of this partnership, in the following proportions, namely:

By the said EMIL H. FRANK,	17-1/2 per cent.
By the said CORNELIUS DUBOIS,	17-1/2 per cent.
By the said GEORGE S. FRANK,	5 per cent.
By the said ERNEST B. BOYD,	50 per cent.
By the said FLOYD R. DUBOIS,	5 per cent.
By the said MALCOLM B. DUTCHER,	5 per cent.

AS REGARDS ALL OTHER BUSINESS CONDUCTED BY THE PARTNERSHIP.

Interest of partners. FIFTH: All expenses and liabilities of this partnership and all losses happening whether from bad debts or otherwise, except those provided for under the fourth article of this agreement, shall be borne and paid by the parties hereto in the following proportions, namely:

By the said EMIL H. FRANK,	28 per cent.
By the said CORNELIUS DU BOIS,	28 per cent.
By the said GEORGE S. FRANK,	10-1/2 per cent.
By the said ERNEST B. BOYD,	12-1/2 per cent.
By the said FLOYD R. DUBOIS,	10-1/2 per cent.
By the said MALCOLM B. DUTCHER,	10-1/2 per cent.

All net profits and increases, after deducting the expenses of conducting the business, and such sums as may be payable to the aforesaid WILLARD E. EDMISTER, pursuant to the terms of the agreement executed this day with him, that shall come, grow or arise from said business, except the remuneration derived from the Yorkshire Insurance Co., Limited, as provided for in the fourth article of this agreement, shall likewise be divided among the said parties in the same proportion, namely:

To the said EMIL H. FRANK,	28 per cent.
To the said CORNELIUS DUBOIS,	28 per cent.
To the said GEORGE S. FRANK,	10-1/2 per cent.
To the said ERNEST B. BOYD,	12-1/2 per cent.
To the said FLOYD R. DUBOIS,	10-1/2 per cent.
To the said MALCOLM B. DUTCHER,	10-1/2 per cent.

Drawing SIXTH: Any partner may draw from the profits of said
Accounts. business from time to time as he may desire for his individual
 use his full share of such profits, provided said profits
 shall have been actually realized and received by said partnership.

Devotion SEVENTH: Each of said partners shall give his whole time
to and attention to said business, and to his best endeavor and
business. to the best of his skill and power exert himself for the mutual
 profit, benefit and advantage of the said partnership business
 and none of said partners shall engage or be interested in any other
 business than that carried on under this agreement without the consent
 of all of the others.

Signature EIGHTH: Any of the said partners may sign the partner-
of firm ship name to all checks and drafts and policies and in all
name. other transactions of the said partnership as may be required
 in the convenient management of the business of said partner-
 ship.

Forbidden NINTH: None of said partners shall subscribe any bond,
acts. or sign or endorse any promissory note, or accept, sign, or
 endorse any draft or bill of exchange, or assume any other
 liability, verbally or written, in his own name or in the name of
 the partnership for the accommodation of any other person or persons
 whatsoever, without the consent in writing of all of the other part-
 ners, nor shall any partner lend any of the funds of the partnership
 or use them in any manner outside of the scope of the business of the
 partnership without the written consent of all of the other partners
 first had. No partner shall buy, sell or in any manner speculate in
 stocks or bonds or other securities "on margin" as that term is com-
 monly understood by the members of the New York Stock Exchange.

Books. TENTH: All of the transactions of said partnership, in-
 cluding all receipts and payments of money, shall be kept in
 regular books which shall be always open to the inspection of
 any partner and of his legal representatives.

Death of ELEVENTH: If and whenever during the continuance of this
a agreement or of any extension thereof herein provided a part-
partner. ner shall die, his interest shall cease and the partnership
 shall terminate as to him at the end of the calendar month in
 which his death occurs, at which time the books of the firm
 shall be balanced and the share of the profits of the partner so dy-
 ing, after charging to him the amounts drawn by him, and his propor-
 tion of any losses which may have been sustained and of any outstand-
 ing debts or obligations, shall be immediately placed to the credit
 of his personal representatives and shall be paid to them on demand
 by the successor partnership as soon as realized and received by it.

The death of a partner shall not however terminate the
partnership as between the surviving partners, but they shall consti-
tute a successor partnership governed by these articles in all re-
spects, except that the interest of the deceased partner being elim-
inated the interests and liabilities of the other partners shall be
increased, to wit, the interest and liability which the deceased
partner had in respect of the general business of the partnership pur-
suant to the fifth article hereof shall be allotted to all the other
partners in proportion to their respective interests in said 'fifth'
article stated, so that they shall as among themselves continue to
have the same proportionate interests and liabilities in respect of
such general business; and the interest and liability which the de-
ceased partner had in respect of the Yorkshire business pursuant to
the Fourth article hereof shall be allotted to the other partners,
excepting the said ERNEST B. BOYD, in proportion to their respective
interests in said fourth article stated, so that they shall as among

themselves continue to have the same proportionate interests and liabilities in respect of such Yorkshire business; it being the intention and agreement of the parties that the interest and liability of said ERNEST B. BOYD in respect of said Yorkshire business shall always remain at fifty per cent. as stated above. Such successor partnership or partnerships shall continue until said June 1st, 1927, unless a death or deaths occur after June 1st, 1924, in which event the successor partnership arising upon such death, or the last death if there be more than one, shall continue for three (3) years from the end of the calendar month in which such death or last death shall occur, it being the intent of this agreement that the partnership herein formed and its successors herein provided for shall (unless sooner terminated under the twelfth article hereof) together continue at least until June 1st, 1927, and in the event of a death or deaths until three (3) years after the end of the calendar month in which the last death occurs, or until said June 1st, 1927, whichever term shall be the longest.

In addition to the payment to the legal representatives of a deceased partner of the share of the profits distributed to him as aforesaid, the successor partnership to arise upon his decease shall take over and purchase his interest in the good will and other assets not distributed to the individual accounts of the partners as aforesaid at and for the following agreed prices respectively:

In the case of EMIL H. FRANK, Fifty thousand (\$50,000.) dollars.

In the case of CORNELIUS DUBOIS, Fifty thousand (\$50,000.) dollars.

In the case of ERNEST B. BOYD, Twenty-two thousand, five hundred (\$22,500) dollars.

In the case of GEORGE S. FRANK, Twenty thousand (\$20,000.) dollars.

In the case of FLOYD R. DUBOIS, Twenty thousand (\$20,000.) dollars.

In the case of MALCOLM B. DUTCHER, Thirty-six thousand (\$36,000.) dollars.

The written obligation of such successor partnership shall be given to such representatives in each case, promising to pay such amount, with interest at six (6%) per cent. per annum from the end of such month in which such death occurs, at the times and in the manner following.

The principal of such obligation shall be paid in installments, to wit, whenever a distribution of profits shall be made to the members of the successor firm, an amount equal to the same percentages of profits which the late partner received in his lifetime pursuant to articles fourth and fifth hereof from the firm of which he was last a member shall be paid upon the principal of the debt until the whole is paid, or this agreement including the last extension hereof is terminated whether by lapse of time, by notice under article twelfth hereof, or otherwise, and upon such termination any unpaid moneys shall forthwith become and be due and payable. Interest on every such obligation shall be paid quarterly.

And furthermore, in case of the death of the said ERNEST B. BOYD each of the parties hereto then surviving shall pay to the legal representatives of the said ERNEST B. BOYD for the term of five (5) years from the end of the calendar month in which such death shall occur, a sum or sums of money equal to one-fourth of the remuneration paid to each of the said parties respectively, either directly or indirectly, for services rendered by them in the conduct and management of the said Yorkshire Insurance Company.

It is, however, provided that if upon balancing the books as aforesaid after the death of a partner it shall appear that there was a balance against him, the amount thereof shall be forthwith charged against such purchase price and the amount of the written obligation to be given shall be reduced accordingly.

Dissolution.

TWELFTH: For the purpose of securing the performance of the foregoing agreement it is agreed that in case of any willful or intentional violation of any of the provisions of this agreement by either party the others shall have the right, at their option, to dissolve the partnership by written notice forthwith on becoming informed of such violation, and any party shall have the right at any time to dissolve the partnership on giving to each of the other parties six (6) months previous notice of his intention so to do. Upon the expiration of other termination of this agreement as originally limited or as extended, the assets of the partnership shall be converted into cash and shall be applied to pay the liabilities thereof, and if there shall remain a surplus of assets, the same shall be divided among the partners then surviving in proportion to their respective interests in the profits of the partnership dissolved, pursuant to the fourth and fifth articles hereof, and if such assets are insufficient to pay all debts and obligations the deficit shall be made up by such partners in the same proportion.

Readjustment

THIRTEENTH: The aforesaid interests of the several partners in the profits and losses of the partnership shall continue as stated herein above for the term of three (3) years from said first day of June, 1917, and at the end of that period, that is, on the first day of June, 1920, there shall be a readjustment of such interests upon such terms as may be agreed upon; and such basis as readjusted shall continue for another term of three (3) years, that is, until the first day of June, 1923, when there shall be a further revision and readjustment of said interests on such terms as may then be agreed upon.

Insurance

FOURTEENTH: The party of the sixth part shall insure of life of his life in a life insurance company or companies satisfactory to the parties of the first, second, third, fourth and fifth parts in the sum of Thirty-six thousand Dollars (\$36,000) payable to the partnership of FRANK & DUBOIS, and said partnership shall pay the premiums thereon, but shall not charge the party of the sixth part with any portion of such premiums. The aforesaid partnership of FRANK & DUBOIS may continue said insurance upon the life of the party of the sixth part so long as they desire, and terminate it whenever they may desire, it being understood that such insurance is for the benefit of the parties of the first, second, third, fourth, and fifth parts to insure them against loss of the business of DUTCHER & EDMISTER COMPANY in the event of the death of the party of the sixth part prior to the time when the other members of the partnership could retain such business.

Profits of

FIFTEENTH: Any dividends paid upon the stock of the DUTCHER & DUTCHER & EDMISTER COMPANY held by the aforesaid partnership of FRANK & DUBOIS shall be regarded as part of the general business of the partnership, as well as any profits received or liabilities sustained in the conduct of the business of the said DUTCHER & EDMISTER COMPANY; and the parties shall be at liberty to liquidate said DUTCHER & EDMISTER COMPANY, and to continue the use of the name of DUTCHER & EDMISTER COMPANY, or to include the business of said DUTCHER & EDMISTER COMPANY in the general business of the aforesaid partnership, at such time and in such manner as they may hereafter determine.

Revocation of Previous Partnership Articles.

SIXTEENTH: The aforesaid articles of agreement made the 2nd day of August, 1915, between the parties of the first, second, third, fourth and fifth parts hereto, are hereby in all respects terminated and revoked and superseded by these articles of partnership.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals this first day of June, 1917.

IN THE PRESENCE OF:

H. GREENMAN (AS TO ALL SIX SIGNATURES)

EMIL H. FRANK
CORNELIUS DUBOIS
GEORGE S. FRANK
ERNEST B. BOYD
FLOYD R. DUBOIS
MALCOLM B. DUTCHER

SURROGATES' COURT - COUNTY OF NEW YORK.

.....X

In the Matter of the Estate :

of :

CORNELIUS DU BOIS, :

Deceased. :

.....X

STATE OF NEW YORK)

)SS:

COUNTY OF NEW YORK)

MILDRED DU BOIS, being duly sworn, deposes and says that she is a daughter of Cornelius Du Bois, deceased, who died in New York City, May 22, 1921, and that her temporary address is care of Floyd R. Du Bois, No. 80 Holden Lane, New York City, and that under the terms of the Fourth Clause of the Last Will and Testament of Cornelius Du Bois, said clause reading as follows:

"FOURTH:- I give and bequeath to my nephew Cornelius Du Bois Hull and to my niece Marion Delarfield Hull and to my friend Mrs. Blanche Aspinwall Clark, to each of them, some one article of personal property to be selected by my daughter Mildred Du Bois that in her judgment would be fitting and proper as a token of my affection, but should my daughter Mildred not survive me, then I direct that such articles shall be selected by my daughter Eleanor Du Bois."

she has selected as the bequest under the said Fourth Clause of the Will of Cornelius Du Bois to his friend, Mrs. Blanche Aspinwall Clark, as a fitting and proper token of the affection of Cornelius Du Bois to his said friend a certain painting described in the inventory of personal property of the Estate of Cornelius Du Bois as "One oil painting, Dresden Gallery, 'Madonna and Child', canvas 31 inches by 45 inches."

Mildred Du Bois

Sworn to before me this
22nd day of August, 1921.

W. E. H. Lee

SURROGATES' COURT - COUNTY OF NEW YORK.
.....X

In the Matter of the Estate :
of :
CORNELIUS DU BOIS, :
Deceased. :
.....X

Received from Floyd R. Du Bois, Delafield Du Bois and Arthur Du Bois as Executors of the Will of Cornelius Du Bois, deceased, one oil painting described in the annexed affidavit, the same being in full satisfaction of the legacy bequeathed to Mrs. Blanche Aspinwall Clark, by the Fourth Clause of the Will of Cornelius Du Bois, deceased, and in consideration of the said oil painting, the undersigned does hereby release and discharge the said estate of Cornelius Du Bois, deceased, and the said Floyd R. Du Bois, Delafield Du Bois and Arthur Du Bois as Executors of the Will of Cornelius Du Bois, deceased, from all claims of every kind and nature whatsoever.

IN WITNESS WHEREOF, I, Mrs. Blanche Aspinwall Clark, have hereunto set my hand and seal this *eight* day of *September* 1921.

Mrs. Blanche Aspinwall Clark (S.)

STATE OF NEW YORK)
COUNTY OF *Richmond*) SS:

On the *eight* day of *September* 1921, before me personally came MRS. BLANCHE ASPINWALL CLARK, to me known and known to me to be the person described in, and who executed the foregoing instrument, and she acknowledged that she executed the same.

Nicholas J. Miller
Notary Public #459
Richmond Co. N.Y.

SURROGATES' COURT
COUNTY OF NEW YORK.

.....X
In the Matter of the Estate :
of :
CORNELIUS DU BOIS, :
Deceased. :
.....X

STATE OF NEW YORK)
)SS:
COUNTY OF NEW YORK)

MILDRED DU BOIS, being duly sworn, deposes and says that she is a daughter of Cornelius Du Bois, deceased, who died in New York City, May 22, 1921, and that her temporary address is care of Floyd R. Du Bois, No. 80 Maiden Lane, New York City, and that under the terms of the Fourth Clause of the Last Will and Testament of Cornelius Du Bois, said clause reading as follows:

"FOURTH:- I give and bequeath to my nephew Cornelius Du Bois Hull and to my niece Marion Delafield Hull and to my friend Mrs. Blanche Aspinwall Clark, to each of them, some one article of personal property to be selected by my daughter Mildred Du Bois that in her judgment would be fitting and proper as a token of my affection, but should my daughter Mildred not survive me, then I direct that such articles shall be selected by my daughter Eleanor Du Bois."

she has selected as the bequest under the said Fourth Clause of the Will of Cornelius Du Bois to his nephew, Cornelius Du Bois Hull, as a fitting and proper token of the affection of Cornelius Du Bois to his said nephew a certain silver pitcher described in the inventory of personal property of the Estate of Cornelius Du Bois as "One pitcher with hinged lid, and mythological figures in relief; 34 ounces."

Sworn to before me this
2nd day of Sept. 1921

Mildred Du Bois

SURROGATES' COURT - COUNTY OF NEW YORK.

.....X

In the Matter of the Estate :

of :

CORNELIUS DU BOIS, :

Deceased. :

.....X

RECEIVED from Floyd R. Du Bois, Delafield Du Bois and Arthur Du Bois as Executors of the Will of Cornelius Du Bois, deceased, one silver pitcher described in the annexed affidavit, the same being in full satisfaction of the legacy bequeathed to Cornelius Du Bois Hull, by the Fourth Clause of the Will of Cornelius Du Bois, deceased, and in consideration of the said silver pitcher, the undersigned does hereby release and discharge the said estate of Cornelius Du Bois, deceased, and the said Floyd R. Du Bois, Delafield Du Bois and Arthur Du Bois as Executors of the Will of Cornelius Du Bois, deceased, from all claims of every kind and nature whatsoever.

IN WITNESS WHEREOF, I, CORNELIUS DU BOIS HULL, have hereunto set my hand and seal this 7th day of September, 1921.

Cornelius Du Bois Hull (L.S.)

STATE OF NEW YORK)

COUNTY OF New York) SS:

On the 7th day of September, 1921, before me personally came CORNELIUS DU BOIS HULL, to me known and known to me to be the person described in, and who executed the foregoing instrument, and he acknowledged that he executed the same.

Harold W. Rudolph

NOTARY PUBLIC

Kings County Clerk's No. 182

N. Y. County Clerk's No. 77

N. Y. County Register's No. 3097

Certificate Filed in Richmond Co.

Commission Expires March 30, 1923

C O P Y

TREASURY DEPARTMENT

Office of the Collector
Second District of New York
Customhouse Bldg.,
New York, N.Y.

Internal Revenue Service

New York, N. Y.

August 3, 1921.

Estate of Cornelius Du Bois

Arthur Du Bois, Esq.,
49 Wall Street,
New York, N. Y.

S i r :

This office is in receipt of a communication from Revenue Agent J. B. Fitzpatrick who has made a personal examination of that part of the personalty contained in residence 47 West 76th Street, New York, in vaults of the Manhattan Storage & Warehouse Co., 51st St. & Seventh Avenue, in the office of Mr. Du Bois, 80 Maiden Lane, New York City and in garage at Englewood, N. J.

After checking the different items in the submitted inventory which was exhibited to him for identification, he makes recommendation that the estate be authorized to distribute the personalty covered by that list and inventory.

This letter is your authority to make such distribution.

Respectfully,

Wm. H. Edwards

Collector.

Estate Tax
631 CF:WRL-C.

Pol. 1

At a Surrogates' Court, held in and for the County of New York, at the Hall of Records in the Borough of Manhattan, City of New York, on the 4th day of June, 1923.

P R E S E N T

HON. John P. O'Brien

Surrogate.

.....x

In the Matter of the Transfer Tax :
upon the Estate of :

CORNELIUS DU BOIS, :

ORDER

Decensed. : P-1252/1921.
:

.....x

2 On reading and filed the Affidavit of Arthur Du Bois, Esq., verified May 25, 1923, and the Notice of Motion thereto annexed, wherein it appears that the payment of the transfer tax upon the estate of the above-named decedent has been unavoidably delayed,

NOW, ON MOTION of Arthur Du Bois, Esq., Attorney for the executors of the Last Will and Testament of Cornelius Du Bois, deceased, and Charles A. Curtin, Esq., appearing on behalf of the State Tax Commission, it is

3 ORDERED that interest at the rate of ten per cent upon the tax assessed against the above estate herein be remitted to six per cent. per annum, to be computed

from the accrual thereof, to wit - May 22, 1921, *provided payment be made within ten days from the entry of the order*

Surrogate
John P. O'Brien
Surrogate

Fol. 1

SURROGATES' COURT,
COUNTY OF NEW YORK.

.....X

In the Matter of the Transfer Tax :
upon the Estate of :

CORNELIUS DU BOIS,

: NOTICE OF MOTION
: TO REMIT TAX.

: Deceased.

: P-1252/1921.
:

.....X

SIRS:-

PLEASE TO TAKE NOTICE that, on the papers and proceedings herein and the affidavit of Arthur Du Bois, verified the 25th day of May, 1923, application will be made to the Surrogates' Court of the County of New York at a Term thereof to be held at the Hall of Records in the Borough of Manhattan, City of New York, on the 1st day of June, 1923, at 10:30 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard, for an order remitting the interest upon the additional tax assessed herein upon the estate of the above-named decedent by order of said Surrogates' Court made and entered the 18th day of May, 1923, from ten per cent to six per cent. per annum, to be computed from the 22nd day of May, 1921, and for such other and further relief as to the Court may seem just.

3 Dated: New York, May 25, 1923.

ARTHUR DU BOIS.
Attorney for Executors,
Office and Post Office Address,
No. 49 Wall Street,
Borough of Manhattan,
New York, N. Y.

To:

Martin G. McCue, Esq.,
Clerk of the Surrogates' Court,

Charles A. Curtin, Esq.,
Attorney for the State Tax Commission.

Fol. 1

SURROGATES' COURT,
NEW YORK COUNTY.

.....x

In the Matter of the Transfer Tax :
upon the Estate of :

CORNELIUS DU BOIS, :

AFFIDAVIT.

Deceased. :

P-1252/1921.

.....x

STATE OF NEW YORK)
)SS:
COUNTY OF NEW YORK)

ARTHUR DU BOIS, being duly sworn, deposes and says that he is one of the Executors of the Last Will and Testament of Cornelius Du Bois, deceased, and is also the attorney for the said executors. That by order duly made and filed in this Court on or about the 2nd day of November, 1921, the transfer tax upon all the interests in this estate was assessed at \$3,716.21. The decedent died on May 22, 1921. On or about November 12, 1921, the executors paid the Comptroller of the State of New York the sum of \$3,530.40 which, being paid before the expiration of six months from the said date of decedent's death, was equivalent to the payment of the said ascertained tax, \$3,716.21 as shown by Receipt No. 826, Treasurer's Office, State of New York. That at the time such proceedings were taken and such tax paid, the executors had made inquiry into the accounts of the firm of Frank & Du Bois and had ascertained as definitely as was then possible from the available data decedent's share in the partnership profits. That such share was at that time found to be \$39,067.67, which amount was duly set forth by them in Schedule A-5 of their Affidavits submitted for transfer tax appraisal. That thereafter and at the

Pol. 4

end of December, 1921, the partnership accounts were closed and certain adjustments were made, as the result of which there was credited to the profits of the business a sum which had been charged against the profits of the business as a reserve for taxes, but which it was then determined was not required. That the net proportion of this sum due to decedent after proper deductions was \$5,601.74, and that a Supplemental Return declaring said after discovered asset was duly made to the State Tax Commission by the executors without delay after the said adjustment was perfected. That thereafter and by an order made and entered on or about the 5th day of March, 1923, this matter was remitted to Albert J. Berwin for supplemental report and that thereafter by order made and entered herein on or about the 9th day of April, 1923, it was again remitted, this time to Edward W. Buckley for supplemental report, that the report of said appraiser was duly filed herein on the 11th day of May, 1923, and that thereafter on the 18th day of May, 1923, a Supplemental Order Assessing Additional Tax was duly entered herein.

Deponent states that all of the matters hereinabove set forth proceeded in a natural chronological sequence and that to the best of his knowledge and belief no delays have been caused by any negligence on the part of the executors, and deponent asks that an order be made remitting the penalty upon the additional tax so found by the Order of May 18, 1923, to be due, from this estate from ten per cent to six per cent per annum from the 22nd day of May, 1922, the date of the death of decedent.

Sworn to before me this
25th day of May, 1923.

James W. Russell

Arthur J. Berwin

Notary Public, Kings Co. Clk's No. 373
N. Y. Co. Clk's No. 437 Reg. No. 5335
Certificate filed in Richmond County
Commission expires March 30, 1925

Fol. 1

At a Surrogates' Court held in
and for the County of New York,
at the Hall of Records in said
County, on the 5th day of
~~February~~, 1923.

March,

PRESENT:

HON. John P. O'Brien

Surrogate.

.....X
In the Matter of an Application to :
adjust the Transfer Tax upon the :
Estate of :

CORNELIUS DU BOIS, : ORDER REMITTING
Deceased. : REPORT.

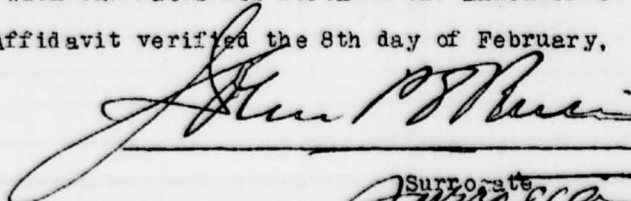
2

.....X
On reading the Supplemental Affidavit of Floyd
R. Du Bois, one of the Executors of the Will of the above-
named decedent, verified the 8th day of February, 1923, a
copy of which is hereto annexed, from which it appears
that a certain part of this decedent's estate set forth in
Schedule A-5 of the original Affidavit and Schedules in
the Transfer Tax Proceeding had herein, has, since the
entry of the Order Fixing Tax, been more exactly ascer-
tained than was possible at that time, and on reading the
Stipulation of Lafayette B. Gleason, Esq., Attorney for
the State Tax Commission and of Arthur Du Bois, Esq., At-
torney for the Executors, hereto annexed, and on motion of
Arthur Du Bois, Esq., Attorney for the Executors, it is

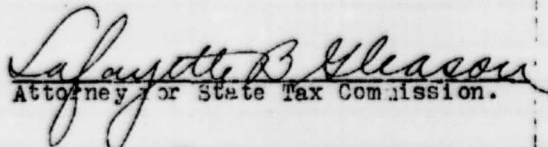
3
ORDERED AND ADJUDGED that the Report of Albert J.
Berwin, Esq., the appraiser, which was filed herein on the
24th day of October, 1921, be and the same hereby is re-
mitted to the said Albert J. Berwin, Esq., Appraiser

Fol. 4

~~the State Tax Commission~~, for further report or adjustment
in accordance with the facts set forth in the Executor's
Supplemental Affidavit verified the 8th day of February,
1923.


Surrogate

It is hereby stipulated and agreed that the above order be
presented for signature and entry without further notice.


Attorney for State Tax Commission.

5


Attorney for Executors.

Dated, New York, February 28th, 1923.

6

Fol. 1

SURROGATES' COURT,
NEW YORK COUNTY.

.....x

In the Matter of the Transfer Tax :
upon the Estate :

of :

CORNELIUS DU BOIS, :

Deceased. :

SUPPLEMENTAL
AFIDAVIT.

.....x

FLOYD R. DU BOIS, being duly sworn, deposes and
says: That he is one of the executors of the Last Will
and Testament of the above-named decedent, that said de-
cedent died a resident of the County of New York on the
22nd day of May, 1921, and his will was thereafter admit-
2 ted to probate in the Surrogates' Court of said County,
and Letters Testamentary were issued to your deponent,
Delafield Du Bois and Arthur Du Bois, executors in said
will named. That said letters are still in full force
and effect. Deponent further says that transfer tax pro-
ceedings were duly taken and that by order of the said
Surrogates' Court dated the 2nd day of November, 1921, a
transfer tax amounting to \$3,715.21 was assessed upon the
transfers under the will, and that said sum/^{less discount} was duly paid
and receipts duly received therefor.

3 That at the time such proceedings were taken
the executors had made inquiry into the accounts of the
firm of Frank & Du Bois, in which firm decedent was a
partner, to ascertain his share of the partnership profits
on the date of this decedent's death, and that they were
at that time satisfied that the said share amounted to
\$39,067.67, which amount was duly set forth by them in

Pol. 4

Schedule 45 of their affidavits heretofore submitted for transfer tax purposes. That certain adjustments were made, however, when the partnership accounts were closed at the end of the year 1921 and that as a result of this adjustment there was credited to the profits of the business a sum which had been charged against the profits as a reserve for taxes, but which it was then determined was not required. That the ^{net} proportion of this sum due to this decedent ^{after proper deductions} as part of his share in the partnership profits on the date of this decedent's death was \$5,601.74 and as

5

deponent is informed and believes, the stated sum of \$39,067.67 as aforesaid should be augmented by this sum to wit, \$5,601.74, in order to accurately state the entire ^{decedent} share of/in the partnership profits on the date of his death. Deponent submits that the said additional amount is taxable as a transfer under decedent's will and requests that this matter be remitted to an appraiser for supplemental report concerning the same.

Floyd R. DuBois
Floyd R. Du Bois.

6

Sworn to before me this
8th day of February, 1923.

Harold W. Rudolph
Harold W. Rudolph

NOTARY PUBLIC

Kings County Clerk's No. 182
N. Y. County Clerk's No. 77
N. Y. County Register's No. 3037
Certificate Filed in Richmond Co.
Commission Expires March 30, 1923

At a Surrogates' Court, held in and for the
County of New York, at the Hall of Records in
the Borough of Manhattan, City of New York,
on the 1st day of August 1930.

PRESENT

HONORABLE JAMES A. FOLEY

SURROGATE.

In the Matter of an Application to Adjust the
Transfer Tax upon the Estate of

SAMUEL RAISLER,

Deceased.

Order Designating Transfer
Tax Appraiser

File No. P1883 - 1930

On reading and filing the petition of ROBERT K. RAISLER, one of the
executors of the last Will and Testament
of said decedent, I do hereby, pursuant to the requirement of Section 230 of Article
X of the Tax Law, direct MAURICE A. STEPHENSON Esq.,
one of the appraisers appointed by the State Tax Commission under said statute,
to fix under Article X, Chapter 60 of the Consolidated Laws of 1909, and the Acts
amendatory thereof and supplemental thereto, the fair market value of the property
which was of the above-named decedent, to declare the value of such interest or
interests therein as may be subject to the payment of the transfer tax, to declare
exempt from such tax such interest or interests as he may find to be exempt, and
to do such other thing or things in the premises as he may be authorized to do,
by virtue of his office under the said provision of law.

James A. Foley
Surrogate

Surrogates' Court

COUNTY OF NEW YORK

In the Matter of an Application to Adjust the
Transfer Tax upon the Estate of

SAMUEL RAISLER,

Deceased.

Petition for Designation of
Transfer Tax Appraiser

To the Surrogates' Court of the County of New York:

The petition of ROBERT K. RAISLER respectfully shows;

FIRST. That your petitioner is ~~the one of the executors of the last~~
Will and Testament of the above named

deceased, and as such is a person interested in the estate of the said deceased.

SECOND. That the said decedent departed this life on the 16th day
of July, 1930, at New York County; that the
said deceased was a resident of No. 173 Riverside Drive, Borough of Man-
hattan, City of New York.

THIRD. That letters testamentary on the estate of said deceased were, on
the 24th day of July, 1930, issued to your petitioner, by the
Surrogates' Court of the County of New York, and that his post-office address is
No. 173 Riverside Drive, Borough of Manhattan, City of New York.

FOURTH. That, as your petitioner is informed and believes, the transfer of the
property of said decedent, or some portion thereof or some interest therein, is or
may be subject to the payment of the tax imposed by the law in relation to
taxable transfers of property.

FIFTH. That all persons who are interested in said estate and who are entitled
to notice of all proceedings herein, and their post-office addresses, are as follows:

THE STATE TAX COMMISSION.

Robert K. Raisler,	No. 173 Riverside Drive, Borough of Manhattan, New York City.
H. Seymour Eisman,	No. 54 Riverside Drive, Borough of Manhattan, New York City.
Belle Kutz Raisler,	No. 173 Riverside Drive, Borough of Manhattan, New York City.
Harold K. Raisler, (contingent executor, trustee and beneficiary)	No. 173 Riverside Drive, Borough of Manhattan, New York City.
Ruth Minna Raisler,	No. 173 Riverside Drive, Borough of Manhattan,

New York City.

Washington Cemetery Corpora-
tion

Bay Parkway,
Brooklyn, New York.

Title Guarantee and Trust
Company,

No. 176 Broadway,
Borough of Manhattan,
New York City.

That all the above-named are of full age and sound mind, ~~except~~

That the gross value of the estate of the decedent, wherever situated, is more than \$10,000.

That no previous application has been made for an order granting the relief prayed for in this petition.

That there are no persons, other than those herein mentioned, interested in this proceeding.

WHEREFORE, your petitioner prays that you will designate an appraiser, as provided by law, to fix, under Article X, Chapter 60 of the Consolidated Laws of 1909, and the Acts amendatory thereof and supplemental thereto, the fair market value of the property which was of the above-named decedent, to declare the value of such interest or interests therein as may be subject to the payment of the transfer tax, to declare exempt from such tax such interest or interests as he may find to be exempt, and to do such other thing or things in the premises as he may be authorized to do by virtue of his office under the said provision of law.

Dated, New York, July 28th, 1930.

Robert K. Rains
Petitioner.

At a Surrogates' Court, held
in and for the County of New York,
at the Hall of Records in the
Borough of Manhattan, City of New
York, on the 18th day of May
1923.

Present,

Hon. John P. O'Brien

Surrogate.

IN THE MATTER
of the
TRANSFER TAX UPON THE ESTATE OF

CORNELIUS DU BOIS,

Deceased.

SUPPLEMENTAL
ORDER ASSESSING TAX

P-1252-1921.

On reading the report, filed the 24th day of October
1921, of Albert J. Berwin, Esq., the appraiser appointed
by order of this Court dated the 3rd day of August, 1921,
and the Supplemental Report, filed May 11, 1923, of Edward W. Buckley,
Esq., the appraiser appointed by Court Order dated April 11, 1923,
and it appearing that the said decedent died on the
22nd day of May 1921, it is

ORDERED AND ADJUDGED that the cash value of the property
referred to in said report, the transfer of which is subject
to the tax imposed by the Act relating to taxable transfers,
and the tax to which the transfers are liable, are as follows:

Beneficiary	Amount Received	Amount of Exemption	Taxable Amount	Tax Assessed
Floyd R. Du Bois	\$51,352.39	\$5,000.00	\$46,352.39	\$677.05
Delafield Du Bois	51,144.39	5,000.00	46,144.39	672.89
Cornelius Du Bois	35.00	35.00	00.00	00.00
Mildred Du Bois	51,249.39	5,000.00	46,249.39	674.99
Eleanor Du Bois	71,249.39	5,000.00	66,249.39	1,074.99
Katharine Du Bois Emmons	51,249.39	5,000.00	46,249.39	674.99

(one)

60 571 AUG 4 1930

Beneficiary	Amount Received	Amount of Exemption	Taxable Amount	Tax Assessed.
Cornelius Du Bois Hull	\$30.00	\$30.00	\$00.00	\$00.00
Marion Delafield Hull	65.00	65.00	00.00	00.00
Mrs. Blanche Aspinwall Clark	50.00	50.00	00.00	00.00
Mrs. John J. Mathers	1,000.00	00.00	1,000.00	50.00

Arthur Du Bois
Surrogate
inmate

**SURROGATES' COURT
NEW YORK COUNTY**

IN THE MATTER OF THE TRANSFER TAX
UPON THE ESTATE OF

CORNELIUS DU BOIS

Decedent

SUPPLEMENTAL

ORDER ASSESSING TAX

ARTHUR DU BOIS,

Attorney for Petitioner

49 Wall Street,

New York, N. Y.

At a Surrogates' Court, held in and for the
County of New York, at the Hall of Records in
the Borough of Manhattan, City of New York,
on the 2nd day of August 1921.

Present

HONORABLE JOHN P. COHALAN

Surrogate.

IN THE MATTER OF AN APPLICATION TO
ADJUST THE TRANSFER TAX UPON THE
ESTATE OF

CORNELIUS DU BOIS,

DECEASED.

1252/1921

On reading and filing the petition of Arthur Du Bois. one of the
executors of the Last Will and Testament

of said decedent, I do hereby, pursuant to the requirement of Section 230 of Article X,
of the Tax Law, direct HERBERT L. BERWIN Esq.,

STATE TAX COMMISSION

one of the appraisers appointed by the ~~State Comptroller~~ under said statute, to fix
under Article X, Chapter 60 of the Consolidated Laws of 1909, and the Acts
amendatory thereof and supplemental thereto, the fair market value of the property
which was of the above-named decedent, to declare the value of such interest or
interests therein as may be subject to the payment of the transfer tax, to declare
exempt from such tax such interest or interests as he may find to be exempt, and to
do such other thing or things in the premises as he may be authorized to do, by
virtue of his office under the said provision of law.

John P. Cohalan
Surrogate

Surrogates' Court

COUNTY OF NEW YORK

IN THE MATTER OF AN APPLICATION TO
ADJUST THE TRANSFER TAX UPON THE
ESTATE OF

CORNELIUS DU BOIS,

DECEASED.

To the Surrogates' Court of the County of New York:

The petition of ARTHUR DU BOIS respectfully shows

First. That your petitioner is ~~now~~ one of the executors of the Last Will and Testament of Cornelius Du Bois,
deceased, and as such is a person interested in the estate of the said deceased.

Second. That the said decedent departed this life on the 22nd day
of May, 1921, at New York City,; that the
said deceased was a resident of New York City, County and State of New York.

Third. That letters testamentary on the estate of said deceased were, on
the 22nd day of May, 1921, ^{and} Floyd R. Du Bois and Delafield Du Bois
your petitioner's issued to your petitioner by the
Surrogates' Court of the County of New York, and that his post-office address is
No. 49 Wall Street, Borough of Manhattan, City and State of New York.

Fourth. That, as your petitioner is informed and believes, the transfer of the
property of said decedent, or some portion thereof or some interest therein, is or may
be subject to the payment of the tax imposed by the law in relation to taxable
transfers of property.

Fifth. That all persons who are interested in said estate and who are entitled
to notice of all proceedings herein, and their post-office addresses, are as follows:

STATE TAX COMMISSION
THE COMPTROLLER OF THE STATE OF NEW YORK.

Floyd R. Du Bois 87 Hamilton Ave., Englewood, New Jersey

Delafield Du Bois Helena Road, Dongan Hills, Borough of
Richmond, City and State of New York.

Cornelius Du Bois 87 Hamilton Ave., Englewood, New Jersey.

Mildred Du Bois 47 West 76th Street, Borough of Manhattan,
City and State of New York.

Eleanor Du Bois 47 West 76th Street, Borough of Manhattan,
City and State of New York.

Katherine Du Bois Emons 214 State Street, Pasadena, California
(designated in said Will
as Katherine Du Bois)

Cornelius-Du Bois Hall 307 East 13th Street, Borough of Man-
hattan, City and State of New York.

1252/1421

COUNTY OF NEW YORK

ss.:

ARTHUR DU BOIS, being duly sworn

deposes and says: That he is the petitioner herein; that he has read the foregoing petition subscribed by him and knows the contents thereof; that the same is true to his own knowledge except as to the matters therein stated to be alleged upon information and belief, and as to those matters he believes it to be true.

Sworn to before me, this 29th day of July, 1921.

Arthur Du Bois

Harold W. Rudolph

NOTARY PUBLIC
Kings County No. 122
N. Y. County No. 77
N. Y. County No. 3097
Residence: 1101 Richmond St.
Commission Expires March 10, 1923

1252/1421
Surrogates' Court

NEW YORK COUNTY

IN THE MATTER OF AN
APPLICATION TO ADJUST THE
TRANSFER TAX UPON THE
ESTATE OF

CORNELIUS DU BOIS,
DECEASED.

PETITION FOR APPRAISER
AND DESIGNATION

Arthur Du Bois,
Attorney for Petitioner,
49 Wall Street,
Borough of Manhattan,
City of New York.

OK
Mgt.



Filed Aug. 3, 1921

Marion Delafield Hull

43 East 58th Street, Borough of Manhattan, City and State of New York.

Mrs. Blanche Aspinwall
Clark

Richmond Terrace, West New Brighton, Borough of Manhattan, City and State of New York.

See Section 2521,
Subdivisions A, B
and C. C. C. P.

That all of the above-named are of full age and sound mind, except: Cornelius Du Bois, who is an infant under the age of fourteen years.

That no previous application has been made for an order granting the relief prayed for in this petition.

That there are no persons, other than those herein mentioned, interested in this proceeding.

WHEREFORE, your petitioner prays that you will designate an appraiser, as provided by law, to fix, under Article X, Chapter 60 of the Consolidated Laws of 1909, and the Acts amendatory thereof and supplemental thereto, the fair market value of the property which was of the above-named decedent, to declare the value of such interest or interests therein as may be subject to the payment of the transfer tax, to declare exempt from such tax such interest or interests as he may find to be exempt, and to do such other thing or things in the premises as he may be authorized to do by virtue of his office under the said provision of law.

Dated, New York, July 27 1921.

Arthur Dubois
Petitioner.

SURROGATES' COURT,
NEW YORK COUNTY.

.....

IN THE MATTER OF THE " "
APPRAISAL UNDER THE TRANSFER TAX LAW " "
of the Estate of . " SUPPLEMENTAL
CORNELIUS DU BOIS, " REPORT
Deceased . " "
(K.H.B.) "
.....

TO THE SURROGATES' COURT OF THE COUNTY OF NEW YORK:

I, EDWARD W. BUCKLEY, Transfer Tax Appraiser, to whom by an omnibus order of the HON. JAMES A. FOLEY, one of the Surrogates of the County of New York, made and entered on the 9th day of April, 1923, was remitted the report heretofore filed herein by Albert J. Berwin, former Transfer Tax Appraiser, on the 24th day of October, 1921, for further report or adjustment in accordance with the facts set forth in the Executor's supplemental affidavit, verified the 8th day of February, 1923, do hereby make this as a supplemental and amended report, as follows:

1st: Having filed my oath of office, pursuant to Chapter 173 of the Laws of 1901, in the office of the State Tax Commission, I gave notice by mail to all persons known to have or claiming an interest in property of said deceased, to wit, to the persons named in the original proceeding. The time and place were duly set forth in said notice at which I would appraise such additional property of the above-named decedent as might be subject to the payment of the Transfer Tax; a true copy of said notice is hereto attached.

2nd: I further report the following appearances before me in this supplemental proceeding:

CHARLES A. CURTIN, Esq.,
Attorney for State Tax Commission;

ARTHUR DuBOIS, Esq.,
Attorney for Executors,
49 Wall Street, New York City.

3rd: I further report that I hereby amend Paragraph 5th of the said former report filed herein by former Transfer Tax Appraiser Albert J. Berwin, in the following particulars:

ASSETS:

SCHEDULE:

A-1, same as former report,	\$156,200.00
A-2, do.	116.08
A-3, do.	34,949.50
A-4, do.	22,518.90
A-5, should be instead of \$89,067.67, which increase is due to proportion of reserve for taxes, of \$5,601.74, being now credited to the decedent's interest, as more fully explained in supplemental affidavit of Floyd E. DuBois, verified February 8, 1923, and hereto annexed.	94,669.41

A-6, same as former report,	551.74
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MAKING TOTAL ASSETS, as now amended,	\$309,005.63
--	--------------

SUBJECT TO DEDUCTIONS, as shown in said paragraph, of \$32,412.65
And to a further deduction as
additional commissions to Executors
(three), on \$5601.74, the value
of the additional asset set forth
above 168.03

32,580.68

Leaving a NET ESTATE of which decedent died
possessed, of

\$276,424.95

To which is to be added value of the property set
forth in Schedule "C", as shown in said former
report, of

1,000.00

Making the TOTAL OF ALL PROPERTY passing upon
the death of decedent, as now amended, of

\$277,424.95

4th: I further report that I hereby amend paragraph Sixth of said former report filed herein by former Transfer Tax Appraiser Albert J. Berwin, substituting the following distribution in the place and stead of that shown in said former report:

<u>BENEFICIARIES</u>	<u>Amount of Interest</u>	
	<u>EXEMPT</u>	<u>TAXABLE</u>
FLOYD R. DUBOIS, son, 2 oil paintings of grandparents on father's side, \$ 100.00 Family crayon portraits of father and mother, 0. Old family bible, 5.00 All other personal jewelry not mentioned in paragraph "Second" of will, 123.00 1/5 residue, 51,124.39 51,352.39	\$5,000.00	\$46,352.39
DELAFIELD DUBOIS, son, 2 portraits, 20.00 1/5 residue, 51,124.39 51,144.39	5,000.00	46,144.39
CORNELIUS DUBOIS, grandson, Watch and chain, 35.00	35.00	0
MILDRED DUBOIS, daughter, Pearl stud, 125.00 1/5 residue, 51,124.39 51,249.39	5,000.00	46,249.39
ELEANOR DUBOIS, daughter 2 insurance policies as set forth in Schedule A-3 hereof, 20,000.00 Pearl stud, 125.00 1/5 residue, 51,124.39 71,249.39	5,000.00	66,249.39
KATHERINE DUBOIS EDMONS, daughter, (named in Will as Katherine DuBois), Pearl stud, 125.00 1/5 residue, 51,124.39 51,249.39	5,000.00	46,249.39
CORNELIUS DUBOIS HULL, nephew, Pitcher with hinged lid, 30.00	30.00	0
MARION DELAFIELD HULL, niece, Punch bowl, 65.00	65.00	0
MRS. BLANCHE ASPINWALL CLARK, no relation, Oil painting, 50.00	50.00	0
MRS. JOHN J. MATHERS, no relation, Insurance policy as set forth in Schedule "C" hereof 1,000.00	0	1,000.00

Respectfully submitted,

Edward Buckley
Appraiser.

DATED AT NEW YORK, N.Y.,

MAY 3 1923

1923.

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Surrogates' Court.

COUNTY OF NEW YORK

*In the matter of the Appraisal, under the Act in relation
to Taxable Transfers of Property, of the Estate
of*

Cornelius Du Bois

Deceased

You will please take notice that, by virtue of an order of one of the Surrogates of the County of New York, made and dated the 9th day of April 1923, and pursuant to provisions of Chapter 908 of the Laws of 1896 and the Acts amendatory thereof, relating to Taxable Transfers of Property, I shall on the 24th day of April 1923 at 10:30 o'clock in the fore-noon of that day, at rooms Nos. 3105-7 Woolworth Building, 233 Broadway, in the Borough of Manhattan, City of New York, proceed to appraise, at its fair market value, all the property of said above named decedent, late of _____, passing by his _____ last Will and Testament or by the Intestate Laws of the State of New York, or by any transfer which is subject to the payment of the tax imposed by the said Act and the Acts amendatory thereof.

NEW YORK April 11, 1923.

To: Charles A. Curtin Edward W. Buckley Appraiser

Arthur Du Bois	49 Wall St., New York City
Floyd R. DuBois	87 Hamilton Ave. Englewood, N.J.
Cornelius DuBois	
Delafield DuBois	Helena Rd. Dongan Hills, Staten Is
Mildred DuBois	47 West 76th St., New York City
Eleanor DuBois	
Katherine DuB. Emmons	214 State St., Pasadena, Cal.
Cornelius DuB. Hull	307 E. 18th St., New York City
Marion Delafield Hull	43 E. 58th St.
Blanche Aspinwall Clark	Richmond Terrace, W. New Brighton S.I.

CITY AND COUNTY OF NEW YORK, ss.:

James P. Doherty being duly sworn says: That he is over eighteen years of age and an employe of the Transfer Tax Appraisers' Office, and that on the 11 day of April 1923, he served the foregoing notice on the above-mentioned persons, by depositing a copy of the foregoing notice, contained in a securely closed post paid wrapper, in a post office box at 233 Broadway, the same being one of the regular post office boxes of New York City Post Office, directed to each of the above mentioned persons, respectively, at the address set opposite the name of each person, being all the persons known to have or claim an interest in the property passing by the Will of Caroline DuBois or by the intestate laws of the State of New York, or by any transfer which is subject to the payment of the tax imposed by the said act, and the acts amendatory thereof.

Sworn to before me this

13 day of April 1923

Edmund W. Buckley

C O P Y

HOWARD GREENMAN

Certified Public Accountant

20 Vesey Street

New York

November 23, 1922.

Mr. Arthur DuBois,
49 Wall Street,
New York City.

Re: Estate of Cornelius DuBois

Dear Mr. DuBois:

The records of Frank & DuBois show that the indebtedness of the partnership to the Estate, together with all interest thereon, has been entirely liquidated and I append a statement showing the dates of the several payments relating thereto and the allocation of same to three items of principal and interest.

	T O T A L	Profits as shown in Inventory	Additional Profits	Good Will as shown in Inventory	Interest
June 25, 1921	\$ 1,000.00	\$ 1,000.00	0	0	0
July 8, "	500.00	500.00			
Aug. 25, "	1,000.00	1,000.00			
Aug. 26, "	37,033.31	36,567.67			465.64
Nov. 17, "	11,239.92			10,236.17	1,003.75
Apr. 12, 1922	25,000.00			25,000.00	
May 13, "	2,000.00			2,000.00	
Oct. 19, "	20,438.44		5,601.74	12,763.83	2,122.87
Nov. 6, "	4.45				4.45
	\$98,266.12	\$89,067.37	\$5,601.74	\$50,000.00	\$3,596.71

The only item which appears to call for any explanation is the one of \$5,601.74 Additional Profits. It seems that when the accounts of the partnership were closed at the end of December 1921, certain adjustments were made, of which it was determined a certain proportion had in effect accrued as of the date of Mr. DuBois' death, and for that reason his Estate should participate in them to the same extent as if the entries had actually been made as of the time of his death. The principal item of adjustment was to credit to the profits of the business \$35,000.00 which had been charged against the profits as a reserve for taxes, but which it was then determined was not required. It was then computed that a certain proportion of this \$35,000.00 had been charged against the profits prior to the death of Mr. DuBois, and the above item of \$5,601.74 represents principally his share of that proportion.

Mr. Arthur DuBois

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November 23, 1922.

Inasmuch as the Estate books have been opened on the basis of the inventory submitted in the matter of the Federal Estate tax and which inventory did not include the item of \$5,601.74, my conclusion is that in the Estate accounts this will have to be classed as a newly discovered asset and unless I hear from you to the contrary, I will so treat it.

Yours very truly,

H. Greenman

HG.LA.

At a Surrogates' Court, held in and
for the County of New York, at the
Hall of Records in the Borough of
Manhattan, City of New York, on the
2nd day of *November* 1921.

Present,

HON. JOHN P. COHALAN

Surrogate.

IN THE MATTER :
of the :
TRANSFER TAX UPON THE ESTATE OF : No. 1252 - 1921.
CORNELIUS DU BOIS, :
Deceased. :
:

On reading the report of Albert J. Berwin, Esq.,
the appraiser, filed herein on the 24th day of October,
1921, wherein it appears that the said decedent died on
the 22nd day of May, 1921, and on motion of Arthur Du Bois,
Esq., Attorney for the executors herein, it is

ORDERED AND ADJUDGED that the cash value of the
property referred to in said report, the transfer of which
is subject to the tax imposed by the Act relating to tax-
able transfers, and the tax to which the said transfers
are liable, are as follows:

Beneficiary	Amount Received	Amount of Exemption	Taxable Amount.	Tax Assessed
Floyd R. Du Bois, son, 2 oil paintings of grandparents on father's side	\$100.00			
Family crayon portraits of father and mother	0			
Old family bible	5.00			
	<u>\$105.00</u>			

Beneficiary	Amount Received	Amount of Exemption	Taxable Amount.	Tax Assessed
Floyd R. Du Bois, carried forward	\$105.00			
All other person- al jewelry not mentioned in par- agraph "Second" of will	123.00			
1/5 residue - - -	50,037.64			
	<u>50,265.64</u>	\$5,000.00	\$45,265.64	\$655.31
Delafield Du Bois, son, 2 portraits	20.00			
1/5 residue	50,037.65			
	<u>50,057.65</u>	5,000.00	45,057.65	651.16
Cornelius Du Bois, grandson, watch and chain	35.00	35.00	00.00	00.00
Mildred Du Bois, daughter, Pearl stud	125.00			
1/5 residue	50,037.65			
	<u>50,162.65</u>	5,000.00	45,162.65	653.25
Eleanor Du Bois, daughter, 2 insurance pol- icies as set forth in Sched- ule A-3 hereof, Pearl stud	20,000.00			
	125.00			
1/5 residue	50,037.65			
	<u>70,162.65</u>	5,000.00	65,162.65	1,053.25
Katharine Du Bois Emmons, daughter (named in will as Katherine Du Bois) pearl stud	125.00			
1/5 residue	50,037.65			
	<u>50,162.65</u>	5,000.00	45,162.65	653.25
Cornelius Du Bois Hull, nephew, pitcher with hinged lid	30.00	30.00	00.00	00.00
Marion Dela- field Hull, niece, punch bowl	65.00	65.00	00.00	00.00

Beneficiary	Amount Received	Amount of Exemption	Taxable Amount	Tax Assessed.
Mrs. Blanche Aspinwall Clark, no re- lation Oil painting	\$50.00	\$50.00	00.00	00.00
Mrs. John J. Mathers, cousin, Insurance policy as set forth in Schedule "C" hereof	1,000.00	00.00	1,000.00	50.00

John B. Phelan
ENTER: *Curry*