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ADELBERT MOOT.  
HENRY W. SPRAGUE.  
GEORGE F. BROWNELL.  
WILLIAM L. MARCY.

WILLIAM M. WHEELER.  
S. FAY CARR.  
H. Z. M. RODGERS.  
JOHN H. O'DAY.  
RICHMOND D. MOOT.  
LEWIS R. GULICK.

LAW OFFICES OF  
**MOOT, SPRAGUE, BROWNELL & MARCY.**  
45 ERIE COUNTY SAVINGS BANK BUILDING.

*Buffalo, N.Y.* July 19th, 1909.

My dear Mrs. Tourgee:-

I have filled in the blank petition for probate of your daughter's will, so far as I know the facts, and you can fill in the remaining blanks and verify it at the Surrogate's office.

Of course you will have to give a bond as administratrix with the will annexed of your daughter's estate, as a matter of form, because her will does not excuse you from so doing, as it might have done had she been sufficiently advised. In this case you ought to be able to get such a bond from one of the surety companies for a very small amount from any of your friends without difficulty.

As to the inheritance tax, it does seem hard that you should have to pay any such tax at all, but unfortunately the law is what it is and we all have to bow to it, whether it is just or unjust, right or wrong. Had you received the insurance money of your husband under the policies, and had they never been assigned to your daughter, you would have had no inheritance tax to pay, but the assignment to your daughter in law changes all this, in spite of any lawyer.

I hope to leave for Marblehead Wednesday, but you are privileged to write me there should occasion require it. Just address me "Marblehead, Mass." and that will be enough.

Sincerely yours,



To

Mrs. Emma K. Tourgee,  
Mayville, N. Y.

Enclosure.