

C. W. HARKNESS LEFT \$170,000,000 ESTATE

Standard Oil Holdings to Brother, Edward S., Make Him Third Largest Holder.

\$500,000 BEQUEST TO YALE

Presbyterian Hospital Gets \$350,- 000 — Widow and Brother Share Residuary Estate.

All of the stock in the Standard Oil Company of New Jersey and its subsidiaries and associated oil companies owned by Charles W. Harkness, who died on May 1 at his home, 2 East Fifty-fourth Street, passes by the terms of his will filed for probate yesterday in the Surrogates' Court to his brother, Edward S. Harkness, making him, the third largest holder of Standard Oil stock in the world.

It was said by attorneys for the estate that it was about the same size as that of Lamont V. Harkness, the decedent's brother, who died a year and a half ago in California. The estate of Lamont V. Harkness has not been appraised because his legal residence has not been determined, but it was said at the office of the State Controller that it was about \$140,000,000. The securities of the decedent are now in a safe deposit vault, but in a few days a waiver will be obtained by the attorneys for the executors, Murray, Prentice & Howland, and the securities will be examined.

As the decedent was associated very closely with his brother, it is thought that his holdings may be similar. Charles and Lamont Harkness entered into many enterprises jointly. Some of the largest blocks of stock held by Lamont V. Harkness at the time of his death were 26,200 shares Anglo-American Oil Company, 19,220 shares Pennsylvania Railroad Company, 5,000 common and 3,000 preferred International Harvester Company of New Jersey, 7,000 shares New York, New Haven & Hartford Railroad Company, 6,600 shares Standard Oil Company of California, 8,006 shares Ohio Oil Company, 13,200 shares Standard Oil Company of New Jersey, 6,950 shares New York Central & Hudson River Railroad Company and 5,000 shares Union Pacific Railroad Company, common.

The will filed yesterday bequeathed to the decedent's widow, Mary Warden Harkness, his town house at 2 West Fifty-fourth Street, his country residence at Madison, N. J., and his interest in the stables at 135 West Fifty-second Street, with their contents, and his personal effects. She receives also one-half of the residuary estate.

To his brother, Edward S. Harkness, his interest in the family homestead at Willoughby, Ohio, with its contents, is bequeathed; also his Standard Oil holdings, together with one-half of the residuary estate. A portrait of the decedent's father, the late Stephen V. Harkness, by Chartran, was given to the decedent's mother, Mrs. Anna H. Harkness. The secretary of the decedent, Edward W. Coffin, is to receive \$5,000.

From one-half of the residuary estate left to Edward S. Harkness is to be deducted \$500,000 for Yale University for general purposes. The Presbyterian Hospital of New York gets \$250,000 for scientific and educational work, and \$100,000 for endowment purposes. The Lend-a-Hand Mission of Cleveland, Ohio, is to receive \$25,000.

The sum of \$100,000 was also bequeathed, "as a token of affection and esteem," to the decedent's brother, Lamont V. Harkness, but as this brother died before him that amount reverts to the residuary estate. The will also directs that all indebtedness of Robert W. Watson to the decedent be canceled.

The executors are the widow, Mrs. Mary Warden Harkness, and the brother, Edward S. Harkness. The witnesses to the will were George Wellwood Murray, Charles P. Howland, and William E. S. Griswold.

TINKER ESTATE \$2,674,484.

Two Children Receive \$1,175,751 Each—Legacies to Employees.

The estate of Henry C. Tinker, the banker, who died from swallowing a dentist's probe on Nov. 11, 1914, was valued at \$2,674,484, according to the appraisal filed yesterday by Transfer Tax Appraiser Harry Kopp. Mr. Tinker was the first President of the Liberty National Bank.

Mrs. Louise L. Tinker, widow of the decedent, receives an annuity of \$20,000 and a life estate in 48 East Fifty-seventh Street. The present value of her share in the personality is \$257,999; Edward L. Tinker, son, and Annie R. Tinker, daughter, each receive \$1,175,751, and one-half of the remainder, after the life estate of Mrs. Louise L. Tinker; thirteen employees of decedent receive legacies aggregating \$18,000.

The assets were: Premises, 41 Murray Street, appraised at \$46,000; 38 Delancey Street, \$125,000; 40 Forsyth Street, \$25,000; 449 Park Avenue, \$550,000; 441-447 Park Avenue, \$315,000; 48 East Fifty-seventh Street, \$90,000; 29 East Fifty-seventh Street, \$30,000; 1,435 Third Avenue, \$40,000; fifty-two acres at East Sautucket, L. I., \$114,000; deposits, \$31,705; mortgages, \$4,726; rents due, \$1,041; household effects, \$7,579; yacht Palestine, \$10,000; yacht Sea Puss, \$1,000, and stocks and bonds, \$1,440,678.

W. G. COLLINS LEFT \$337,400.

Transfer Tax Appraiser Fixes That Value on Merchant's Estate.

An appraisal of the estate of William G. Collins, Secretary and Treasurer of the Collins & Aikman Company, who died on June 15, 1915, at his home, 61 West Seventy-fourth Street, was filed yesterday by Transfer Tax Appraiser John J. Lyons. The net estate was \$299,976. The assets of the estate were: Bank deposits, \$1,815; personality, \$1,813, and 150 shares stock in the Collins & Aikman Company, dealers in plush at 135 Fifth Avenue, appraised at the aggregate value of \$333,807. The shares represent the entire capital stock of the company.

MRS. BURDEN LEFT \$100,000.

Her Three Children Will Receive the Entire Estate.

The will of Mrs. Evelyn Byrd Burden, prominent in society in this city and Newport for many years, and the widow of I. Townsend Burden, the iron manufacturer, who died in her home at 22 East Forty-seventh Street on April 29, was filed for probate yesterday in the Surrogates' Court. In it Mrs. Burden disposes of an estate estimated at \$100,000, all of the bequests being made to members of her own immediate family or intimate friends.

To Evelyn Byrd Burden, of 22 East Forty-seventh Street, and Mary Gwendolyn Dows, of 121 East Eighty-first Street, her daughters, and I. Townsend Burden, her son, an attorney of 290 Broadway, are bequeathed her real property. Her son is also made the executor of her estate. The real estate includes a residence at Newport, R. I. She bequeaths works of art to her daughters.

Francis F. Robins Left \$510,428.

The estate of Francis Finch Robins, who died at his home 375 Park Avenue on Sept. 4, 1915, and who had been a member of the New York Stock Exchange since 1877, was appraised in a report filed yesterday in the Surrogates' Court by Transfer Tax Appraiser Charles Sweeney. The net estate was valued at \$510,428. The assets were as follows: 331-333 East Seventy-seventh Street, \$17,000; rents and accrued dividends, \$400; personality, \$3,235; jewelry, \$3,245; automobile, \$850; notes and health insurance, \$604; stocks and bonds, \$128,141; interest in stock brokerage firm of Francis F. Robins & Co., \$313,205; seat on New York Stock Exchange, \$60,000. The largest individual item of stocks was 907 shares Sussex Land & Live Stock Company, of Wyoming, valued at \$44,865; other items were 300 shares Interborough Consolidated Rapid Transit Company, preferred, \$22,950; 510 shares Carbon Steel Company, common, \$12,240; and Standard Oil stocks, \$10,434.