

MAINE STATE LEGISLATURE

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June 3, 1940

Benjamin L. Berman, Esquire
46 Lisbon Street
Lewiston, Maine

Dear Judge Berman:

I have been working on the estate of Emma D. Brooks with Mr. Stubbs since receipt of your letter of May 18th, in the few times that we could get together in view of the rather complicated situation existing in the State House.

First, Judge Atkins turned in to the State the sum of \$2,023.99 and this amount does not agree either with the statement which he furnished the Inheritance Tax Commissioner or with the amount which he filed in the Probate Court. Mr. Stubbs has been trying to reconcile the figures and to get Judge Atkins to correct his account, and between them to determine what is the correct amount that should have been turned in. This part of the work will be completed shortly.

In the second place, we have come to the conclusion from a study of the affidavits, death certificate and family tree which was furnished that when, and if, the money is ready to be paid over it all goes to Edwards F. Greene, a nephew; and that none of the other people have any interest in it.

On the chance that you may not have a copy of this, what I call a "family tree", Mrs. Brooks whose maiden name was Shoars was one of three daughters of Joseph and Sarah Shoars. She apparently had no children as did her sister Isabel who died unmarried. Her other sister Luella Shoars married Thomas Greene and had three children; one, Edwards, is apparently living; the other two Gertrude Chandler and Ida Normandin both died before Mrs. Brooks leaving several children each.

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There was an error in the family tree that was furnished us which indicated that Emma Brooks died on March 18, 1934 and that her sister Isabella survived her by six days dying on March 24, 1934. If this were true, in other words if Mrs. Brooks had a sister surviving her when she died, her property would have been distributed under Paragraph IV of Section one of Chapter 89 of the Revised Statutes. But, according to her death certificate, Mrs. Brooks died on April 18, 1934 and where there are no living brothers or sisters, it is our understanding that the estate is divided under Paragraph VI of the same section and chapter, and that the issue of the two deceased nieces do not come in for any share of the estate.

I wish you would go over this situation as I have outlined it, and if it is not plain I will try to give you additional facts. If you want to come over and go over the whole matter with Mr. Stubbs and me we will be very glad to give our time and, if we are correct in our understanding of the way this estate goes, then as soon as we can arrive at the correct amount and Mr. Stubbs can figure the inheritance tax we are prepared to recommend to the Governor and Council that the balance of the money be turned over to Mr. Greene, and I do not believe it would be necessary to require any additional affidavits or statements.

I should be pleased to hear from you confirming this our understanding, or showing us where we are wrong in working the matter out.

I am sorry for the delay.

With kindest personal regards,

Very truly yours,

Franz U. Burkett
Attorney General

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