I, IDA M. TARBELL, residing in the Township of Easton, in the State of Connecticut, being of sound and disposing mind and memory, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all other wills and codicils thereto by me at any time heretofore made.

FIRST: I direct that all my just debts and funeral expenses be paid, as soon as may be practicable.

SECOND: I give and bequeath all of my personal chattels and effects, including my jewelry, clothing, house furnishings, silverware, plated ware, farming implements and equipment of all kinds, motor vehicles, live stock, books (except as hereinafter provided), pictures and objects of art, to my sister, SARAH A. TARBELL. I direct that this legacy shall be free of inheritance taxes, State or Federal, such taxes, if any, to be paid out of the general funds of my estate.

THIRD: I give and bequeath to ALLEGHANY COLLEGE at Meadville, Pennsylvania, all of my books having to do with the life of Abraham Lincoln, together with my Lincoln notes, manuscripts, newspapers or newspaper clippings, letters, photographs, pictures and Lincoln memorabilia. I direct that this legacy shall be free of inheritance taxes, State or Federal, such taxes, if any, to be paid out of the general funds of my estate.

FOURTH: All the rest, residue and remainder of my property, both real and personal, and wheresoever the same may be situated, including any legacy which may have lapsed, I give, devise and bequeath to my trustees hereinafter named, the survivors or survivor of them, and their successors, TO HAVE AND TO HOLD the same, during the lifetimes of my sister SARAH A. TARBELL and my sister-in-law ELLA SCOTT TARBELL, IN TRUST nevertheless for the uses and purposes next hereinafter set forth:

Ida M. Tarbell

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To invest and reinvest the principal and to receive and collect the rents and income and after deducting all lawful charges and expenses, to pay two-thirds of the net income to my sister, SARAH A. TARBELL, and one-third thereof to my sister-in-law, ELLA SCOTT TARBELL, and upon the death of either of them to pay all of the income to the survivor during the continuance of the trust.

Upon the termination of the trust, I direct my trustees to convert the principal of the trust estate into cash as soon as may be practicable without undue loss or sacrifice, and I give and bequeath Twenty Thousand Dollars ($20,000) of the net proceeds to my nieces ESTHER TARBELL ALDRICH and CLARA TARBELL TUPPER, the survivor of them and the descendants of any of them who shall have died leaving descendants surviving at the termination of the trust, in equal shares per stirpes.

Ida M. Tarbell

I give and bequeath the balance of such net proceeds to my said nieces ESTHER TARBELL ALDRICH and CLARA TARBELL TUPPER and my nephew F. SCOTT TARBELL, the survivors or survivor of them and the descendants of any of them who shall have died leaving descendants surviving at the termination of the trust, in equal shares per stirpes.

FIFTH: I authorize my trustees to retain as a part of the corpus of the trust hereby created the farm which I own in the Township of Easton, Connecticut, and to permit my sister, SARAH A. TARBELL, to occupy and operate the same as a home rent free.

While the farm is so occupied by my sister, she shall pay the taxes, insurance, repairs and upkeep and shall be entitled to receive any profits or income from the operation thereof.

SIXTH: I authorize and empower my executors and trustees

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hereinafter named, or such of them as may qualify, or their successors, to sell and dispose of any or all of the real estate hereinafter named, or such of them as may qualify, or their successors, to sell and dispose of any or all of the real estate or personal property of which I may die seized or possessed, either at public or private sale and at such times and on such terms and conditions as my said executors or trustees shall deem meet and proper, and to execute and deliver good and valid conveyances, transfers or assignments thereof and I expressly authorize my executors and trustees to accept as part payment of such real estate such purchase money mortgages as to my executors or trustees may seem advisable.

Ida M. Tarbell

I authorize my said trustees to retain any investments, real or personal, of which I may die possessed, or to sell and dispose of the same; and I authorize my trustee or trustees of the trusts in and by this will created, to invest and reinvest the principal thereof in the bonds or obligations of the United States, or of any state, territory, municipality or other political subdivision thereof, and in the shares of stock, bonds, notes or other obligations of any corporation organized under the laws of the United States, or of any state or territory thereof; in bonds secured by mortgages on real estate, either improved or unimproved, situated in any part of the United States, to the extent of such percentage of the value thereof as to my trustee or trustees may seem advisable, or in any other manner which to my trustee or trustees may seem advisable, giving to said trustee or trustees absolute discretion as to the kind, character and quality of such investments without regard to the limitations imposed upon the investment of trust funds by any statute law, cus-

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tom, rule or practice of the State of Connecticut, or of any State.

All stock dividends and extraordinary cash dividends which shall be received by the trustees hereunder shall be considered by them as wholly income and distributed to the beneficiary or beneficiaries hereunder accordingly.

In case of bonds, notes or other evidences of indebtedness taken or purchased for the trust fund at a premium, the trustees shall not set aside any part of the income thereof as a sinking fund to retire or absorb such premium.

SEVENTH: In the event that money shall be received by my trustees as revenue of any kind from my books published before or after my death, I direct that such revenue shall be treated as income from the principal of the trust.

EIGHTH: It is my wish, although I do not so direct, that my trustees shall seek the advice of Messrs. Trainer & Associates, of New York City, or some equally reputable firm, in the matter of the investment and reinvestment of the principal of the trust created hereby, and I direct that a fair charge for such advice shall be deemed one of the necessary and proper expenses incurred in the management of said principal funds.

NINTH: I direct that all debts which may be owed to me or my estate at the time of my death by any of my relatives be deemed cancelled and paid.

TENTH: I hereby nominate and appoint my sister, SARAH A. TARBELL, and my friend, JOHN N. TRAINER, to be the executors of this my last will and testament, and trustees of the trust hereby created, and I direct that no bond or other security be required of them for the faithful performance of their duties hereunder.

Ida M. Tarbell

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ELEVENTH: In case of the death of either of my said executors and trustees, either before or after my death, I direct, authorize and empower the survivor of them by writing, duly executed by such survivor under his or her hand and seal, to appoint some suitable person or corporation authorized by law to act as a trustee in the place and stead of said deceased trustee, and I direct that such successor trustee or trustees so appointed shall have and possess and enjoy the same power and authority and discretion, including the right to fill a vacancy in the trusteeship, as if said successors were severally named and constituted such trustee or trustees herein, it being my intention that at all times during the continuance of this trust there shall be two trustees, with all the powers, discretion, privileges and duties conferred on the trustees herein named.

Ida M. Tarbell

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal, this 3rd day of May, in the year One thousand nine hundred and forty-one.

Ida M. Tarbell (Seal)

The foregoing instrument consisting of six (6) pages, each page bearing the signature of the Testatrix, was signed, subscribed, sealed, published and declared by said Testatrix as and for her last will and testament, in the presence of us and of each of us, who, at her request, in her presence, and in the presence of each other, have hereunto subscribed our names as witnesses the day and year last above written.

Ernest E. Wheeler	residing at	210 E. 68th Street New York City
Mildred P. Elliott	residing at	219 Willow St., Bridgeport, Conn.
Marguerite K. Merserve	residing at	956 Riverton Terr. Stratford, Conn.

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IDA TARBELL'S WILL FILED

Author Left Estate in Trust for Sister and Sister-in-Law

Special to THE NEW YORK TIMES.

BRIDGEPORT, Conn., Feb. 18—The will of Ida M. Tarbell of Laston, noted writer and Lincoln biographer, filed today in Probate Court, leaves her estate in trust for her sister, Sarah A. Tarbell of Easton, and her sister-in-law, Ella Scott Tarbell.

The will provides that income on the estate, not yet inventoried but said by court officials to be substantial, shall be given two-thirds to Miss Tarbell and one-third to Mrs. Tarbell with the whole income to go to the survivor in the event of the death of either.

On termination of the trust, two nieces, Esther Tarbell Aldrich of Brookline, Mass., and Clara Tarbell Tupper of Hollywood, Calif., are to receive $20,000 each with the balance going to other relatives including a nephew, F. Scott Tarbell of Roswell, N. M.

Miss Tarbell left all her books, papers, and manuscripts on Lincoln to Allegheny College, Meadville, Pa. Use of her farm in Easton was given to her sister, rent free.

Miss Ida M. Tarbell Wills Personal Lincoln Collection to Local College

2-18-44

Miss Ida M. Tarbell, who before her death had made possible the great Allegheny College collection of Lincolniana, has willed all her remaining books, notes, manuscrips and clippings on the Civil War president to the local school.

This announcement was made at Bridgeport, Conn., Friday when the will of Miss Tarbell, who died January 5, was filed for probate. Allegheny, her alma mater, points to Miss Tarbell's long and close connection with the college and the Lincoln collection she already had given it, as among the school's proudest possessions.

The Associated Press reported that the larger part of the Tarbell estate, described as a "substantial one," had been left to her sister, Sarah A. Tarbell of Easton, Conn.

All of the writer's personal effects, jewelry and furnishings were assigned to her sister, Sarah, and the remainder of the property, both real and personal, to two trustees, who were instructed to distribute two-thirds of the net income to Sarah, and one-third to Ella Scott Tarbell, her sister-in-law.

Upon termination of the trust the trustees were directed to convert the principal of the trust into cash and to distribute $20,000 to two nieces, Esther Tarbell Aldrich of Brookline, Mass., and Clara Tarbell Tupper of Hollywood, Calif. A nephew, F. Scott Tarbell of Roswell, N. M., will share in the balance.

The trustees are Sarah, and a friend, John M. Trainer.

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