

GIFT TAX COURT CASE INDEX

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Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
APPEALS - DONOR'S FAILURE TO APPEAL DOES NOT AFFECT DONEE'S RIGHT TO APPEAL GIFT TAX ASSESSMENT	3WBTA339	HEGNES	MRS. MARION	R	01/14/48							YES
APPEALS - PROCEDURE - DONOR'S FAILURE TO APPEAL DOES NOT AFFECT DONEE'S RIGHT TO APPEAL GIFT TAX ASSESSMENT	3WBTA331	MILLER	GERHARD C.	R	01/14/48							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO TIMELY FILE PETITION FOR REVIEW RESULTS IN ASSESSMENT BECOMING FINAL AND CONCLUSIVE	6WBTA223	ECKARDT	ROBERT E.	D	02/24/67							YES
APPEALS - TAX APPEALS COMMISSION - REQUIREMENT OF PERSONAL APPEARANCE NOT WAIVED BY DEPARTMENT NOT GROUNDS FOR DISMISSAL	4WBTA8	MILLER	REV. ELWIN A.	R	10/13/48	D	02/14/49					YES
ASSESSMENT ALLOWED - RETURNS NOT FILED	8WTAC170	WARMKA	ESTATE OF PAUL	A	07/31/70							YES
ASSESSMENT OF GIFT TAX PERMITTED DESPITE CLOSING CERTIFICATE ISSUED	8WTAC170	WARMKA	ESTATE OF PAUL	A	07/31/70							YES
BENEFICIAL INTEREST - DONOR HAD NO BENEFICIAL INTEREST IN PROPERTY ALLEGED TO HAVE BEEN TRANSFERRED - ASSESSMENT VACATED	WTB30-10	HRIBAR	CAROLYN	D	07/22/81	R	05/27/82					YES
BURDEN OF PROOF ON DONEE TO SHOW ASSESSMENT IS IN ERROR	8WTAC7	ECKARDT	JOHN	AP	04/30/69							YES
CLEAR MARKET VALUE - ACQUISITION STOCK WITH NO CLEAR MARKET VALUE DOES NOT CONSTITUTE GIFT	3WBTA168 200-096(1ST) 254WIS220	HARVEY	FRANK E.	A	03/28/47	A	05/20/48			A	02/15/49	YES
CLEAR MARKET VALUE - ACQUISITION STOCK WITH NO CLEAR MARKET VALUE DOES NOT CONSTITUTE GIFT	3WBTA169 200-096(1ST) 254WIS220	HARVEY	RICHARD D.	A	03/28/47	A	05/20/48			A	02/15/49	YES
CLEAR MARKET VALUE - VALUE OF GOOD WILL AS PART OF THE CLEAR MARKET VALUE OF A TRANSFER BY GIFT	3WBTA339	HEGNES	MRS. MARION	AP	01/14/48							YES
CLEAR MARKET VALUE - VALUE OF GOOD WILL AS PART OF THE CLEAR MARKET VALUE OF A TRANSFER BY GIFT CONSIDERED	3WBTA331	MILLER	GERHARD C.	AP	01/14/48							YES
CLEAR MARKET VALUE - WIFE'S RELEASE OF DOWER INTEREST AS CONSIDERATION HAD NO ASCERTAINABLE CLEAR MARKET VALUE	6WBTA186	HASSEMER	MARY	A	10/05/66							YES
COMPLETED GIFTS - TRANSFER NONTAXABLE UNTIL GIFT COMPLETE	2WBTA165	WURLITZER AND PABST	PAULINE AND FRED	A	06/15/44							YES
COMPLETED GIFTS - TRANSFER NONTAXABLE UNTIL GIFT COMPLETED	2WBTA146	WURLITZER AND PABST	PAULINE AND C.	IDA A	06/15/44							YES
CONSTITUTIONALITY OF TAXES - TAX APPEALS COMMISSION LACKS AUTHORITY TO RULE ON QUESTIONS OF CONSTITUTIONALITY	10WTAC278 201-505	SCHAPIRO	S. A.	A	06/21/78							YES
DONATIVE INTENT - NOT GIFT WHERE LACK OF DONATIVE INTENT AND NO IRREVOCABLE TRANSFER MADE	3WBTA186	SURLOW	BERTHA	R	04/18/47							YES
DONATIVE INTENT - NOT GIFT WHERE LACK OF DONATIVE INTENT AND NO IRREVOCABLE TRANSFER MADE	3WBTA185	SURLOW	BERTHA	R	04/18/47							YES
DONATIVE INTENT - NOT GIFT WHERE LACK OF DONATIVE INTENT AND NO IRREVOCABLE TRANSFER MADE	3WBTA178	SURLOW	MAURICE S.	R	04/18/47							YES

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DONATIVE INTENT - PAYMENT TO WIDOW OF DECEASED EMPLOYE SUBJECT TO TAX REGARDLESS OF DONATION INTENT - NO CONSIDERATION RECEIVED	9WTAC111	TEWELES	ESTATE OF WILMA W.	A	01/25/72							YES
DONEE DEFINED - CORPORATION DONEE NOT CORPORATE SHAREHOLDERS - TRANSFER OF REAL PROPERTY TO CORPORATION	115WIS(2d)532 WTB30-10 35-12	GILSON MEDICAL ELECTRONICS, INC.		A	11/19/81	A	05/24/82			A	10/11/83	YES
DONOR DEFINED - CORPORATION WAS DONOR, STOCKHOLDERS WERE NOT	3WBTA170	SWIGART	LUCIE E.	A	04/08/47							YES
DOWER INTEREST - RECEIPT OF JOINT INTEREST IN PROCEEDS OF SALE OF REAL PROPERTY FOR RELEASE OF WIFE'S DOWER INTEREST	6WBTA186	HASSEMER	MARY	A	10/05/66							YES
EXEMPTIONS - GENERAL - PAYMENT OF GIFT TAX BY DONOR DOES NOT IN ITSELF CONSTITUTE TAXABLE GIFT TO DONEE	7WTAC83	VAN DYKE	KATHERINE S.	R	02/29/68							YES
EXEMPTIONS - GENERAL - PAYMENT OF GIFT TAX BY DONOR DOES NOT IN ITSELF CONSTITUTE TAXABLE GIFT TO DONEE	7WTAC82	VAN DYKE	KATHERINE S.	R	02/29/68							YES
EXEMPTIONS - GENERAL - PAYMENT TO OFFICER'S WIDOW IS GIFT FROM CORPORATION WHERE THERE IS NO GENERAL PLAN FOR ALL EMPLOYEES	3WBTA170	SWIGART	LUCIE E.	A	04/08/47							YES
FILING REQUIREMENTS - WHO MUST FILE - GIFT RETURNS REQUIRED FOR PAYMENTS TO WIDOW BY EMPLOYER	4WBTA516	BRINDLEY	GERALDINE	A	03/17/60	D	10/05/60					YES
FORGIVENESS OF A DEBT	9WTAC73	KREINER	JOHN	A	10/27/71							YES
FORGIVENESS OF DEBTS CONSTITUTES TAXABLE GIFT - DONOR ESTABLISHED WISCONSIN DOMICILE	6WBTA227	CHERRY	GLADSTONE AND MARTHA	A	03/15/67							YES
GIFT - DEFINED - DEEMED TRANSFERS OF INTEREST FOREGONE ON INTRA FAMILY INTEREST-FREE DEMAND LOANS	WTB92-19	ALPINE	ALYSSA	R	03/09/95							NNA
GIFT - DEFINED - DEEMED TRANSFERS OF INTEREST FOREGONE ON INTRA FAMILY INTEREST-FREE DEMAND LOANS	WTB92-19	COHEN	EILEEN	R	03/09/95							NNA
GIFT - DEFINED - DEEMED TRANSFERS OF INTEREST FOREGONE ON INTRA FAMILY INTEREST-FREE DEMAND LOANS	WTB92-19	PHILLIPS	EDITH	R	03/09/95							NNA
GIFT OF STOCK - CLEAR MARKET VALUE - CORPORATION NET WORTH - EARNING POWER - AND DIVIDEND PAYING CAPACITY AFFECT VALUE OF STOCK	1WBTA107	MOSS, JR.	GEORGE B.	A	03/15/40							YES
GIFT TAX - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER	400-018 WTB85-19	HESS	MILTON	R	08/16/93							NNA
GIFT TAX - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER	400-018 WTB85-19	HOME JUICE CO., INC.		R	08/16/93							YES
GIFT TAX - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER	400-018 WTB85-19	KENOSHA HOME JUICE SALES CORP.		R	08/16/93							NNA
GIFT TAX - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER (PETITION FOR REHEARING)	400-018	HESS	MILTON	D	10/19/93							NNA
GIFT TAX - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER (PETITION FOR REHEARING)	400-018 WTB85-19	HOME JUICE CO., INC.		D	10/19/93							NNA
GIFT TAX - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER (PETITION FOR REHEARING)	400-018 WTB85-19	KENOSHA HOME JUICE SALES CORP.		D	10/19/93							NNA
INTEREST - ADDITIONAL ASSESSMENTS	1WBTA286	MILLER	MRS. CLARA A.	AP	04/10/41							YES
INTEREST - LATE RETURNS - INTEREST MANDATORY FOR LATE GIFT TAX RETURNS	4WBTA516	BRINDLEY	GERALDINE	A	03/17/60	D	10/05/60					YES

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INTERSPOUSAL TRANSFER TO CREATE JOINT TENANCY - ALL BENEFICIAL INTEREST WAS NOT TRANSFERRED - GIFT NOT COMPLETE	10WTAC150	PAUTZ	ESTATE OF HARVEY	R	09/10/76							YES
JOINT PROPERTY SUBJECT TO INHERITANCE TAX IS NOT TAXABLE UNDER GIFT TAX LAW	4WBTA72 258WIS544	BERRY	WILMA E.	R	09/08/49	A	07/10/50			A	03/06/51	YES
LIABILITY NOT ELIMINATED BY SUBSEQUENT DISPOSAL OF THE PROPERTY	8WTAC7	ECKARDT	JOHN	A	04/30/69							YES
PAYMENT BY A CORPORATION TO WIDOW OF DECEASED EMPLOYEE WAS TRANSFER OF PROPERTY WITHOUT CONSIDERATION	9WTAC298	MESSNER	MARGARET	A	11/17/72							YES
PAYMENT BY DONOR OF GIFT TAX DOES NOT IN ITSELF CONSTITUTE TAXABLE GIFT TO DONEE	7WTAC82	VAN DYKE	KATHERINE S.	R	02/29/68							YES
PAYMENT BY DONOR OF GIFT TAX DOES NOT IN ITSELF CONSTITUTE TAXABLE GIFT TO DONEE	7WTAC83	VAN DYKE	KATHERINE S.	R	02/29/68							YES
PAYMENT BY DONOR OF GIFT TAXES DUE FROM DONEE CONSTITUTES GIFT	1WBTA197	BOYD	MARTHA HILL	A	08/09/40							YES
PAYMENT OF TAX - DONEE LIABLE FOR GIFT TAX DUE	9WTAC156 200-794	RYAN	CAROL S.	A	03/14/72							YES
PAYMENT TO EMPLOYEE'S WIDOW IS GIFT, NOT COMPENSATION FOR PAST SERVICES	3WBTA325	SPANGLER	MRS. EVELYN	A	12/26/47							YES
PAYMENT TO OFFICER'S WIDOW IS GIFT WHERE THERE IS NO GENERAL PLAN OR POLICY TO PAY PENSIONS	3WBTA170	SWIGART	LUCIE E.	A	04/08/47							YES
PAYMENT TO WIDOW OF CORPORATE OFFICER WHEN CORPORATION HAD NO ESTABLISHED PLAN NOT EXEMPT	4WBTA66	MILLER	INEZ F.	A	06/29/49							YES
PAYMENT TO WIDOW OF OFFICER - PAYMENT DOES NOT QUALIFY AS DEATH BENEFIT WHERE COMPANY HAD NO PLAN FOR SUCH PAYMENT	4WBTA105	OSHKOSH TRUNKS & LUGGAGE COMPANY		A	07/26/50							YES
PAYMENTS TO DECEASED EMPLOYEE'S WIDOW IS GIFT WHERE TRANSFER IS NOT CONDITIONED UPON LEGAL OBLIGATION TO MAKE PAYMENT	3WBTA325	SPANGLER	MRS. EVELYN	A	12/26/47							YES
PAYMENTS TO WIDOW BY EMPLOYER WERE GIFTS, NOT PENSION	4WBTA516	BRINDLEY	GERALDINE	A	03/17/60	D	10/05/60					YES
PAYMENTS TO WIDOW OF DECEASED EMPLOYEE TAXABLE WHERE EMPLOYER UNDER NO LEGAL OBLIGATION TO MAKE PAYMENT	9WTAC111	TEWELES	ESTATE OF WILMA W.	A	01/25/72							YES
POWER OF APPOINTMENT NOT RELEASED	WTB18-9 22-6 26-12	CARR	ELIZABETH S.	A	12/10/79	R	11/19/80		10/23/81			YES
POWER OF APPOINTMENT NOT RELEASED	WTB18-9 22-6 26-12	PLATT	PAMELA	A	12/10/79	R	11/19/80		10/23/81			YES
POWER OF APPOINTMENT NOT RELEASED AS DISINTERESTED TRUSTEE HAD DISTRIBUTED TRUST ASSETS	WTB18-9 22-6 26-12	SPIEL	SUSAN S.	A	12/10/79	R	11/19/80		10/23/81			YES
POWER OF APPOINTMENT NOT RELEASED AS DISINTERESTED TRUSTEE HAD DISTRIBUTED TRUST ASSETS	WTB18-9 22-6 26-12	STRATTON	ESTATE OF JOHN F.	A	12/10/79	R	11/19/80		10/23/81			YES
PROPERTY TRANSFERRED TO WIFE TO AVOID LIABILITY IN LAWSUIT CONSTITUTED COMPLETED GIFT	10WTAC278 201-505	SCHAPIRO	S. A.	A	06/21/78							YES
REAL ESTATE - ACQUIRED IN SOLE NAME - PROCEEDS GIFT OF 50% TO WIFE TAXABLE	9WTAC156 200-794	RYAN	CAROL S.	A	03/14/72							YES
REAL ESTATE - TRANSFER OF A HUSBAND'S HOMESTEAD INTEREST IN REAL ESTATE TAXABLE	10WTAC233	BERNTSEN	MARYLINN M.	A	11/22/77							YES
REAL ESTATE IN NAME OF FATHER IS GIFT BY FATHER ONLY	9WTAC118	KELSEY	SHEILA H.	A	01/31/72							YES
REDUCTION OF MORTGAGE INDEBTEDNESS CONSTITUTES GIFT	1WBTA194	WALLRICH	CASPAR	A	01/31/72							YES

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RENUNCIATION OF INHERITANCE - TRANSFER OF AN INTEREST IN REAL ESTATE - NOT A RENUNCIATION OF INHERITANCE	10WTAC99	YOUNG	CHARLES A. AND CHARLES E.	A	12/22/75	A	10/31/77					YES
RESIDENT DONOR - NONRESIDENT DONEE - GIFT OF CASH AND STOCK TAXABLE	1WBTA293	MILLER	MRS. CLARA A.	AP	04/10/41							YES
RESIDENT DONOR - NONRESIDENT DONEE - GIFT OF INTANGIBLE PROPERTY (CASH) - NOT TAXABLE	1WBTA286	MILLER	MRS. CLARA A.	AP	04/10/41							YES
RESIDENT DONOR - NONRESIDENT DONEE - GIFT OF STOCK TAXABLE	1WBTA286	MILLER	MRS. CLARA A.	AP	04/10/41							YES
RESIDENT DONOR - RESIDENT DONEE - GIFT OF STOCK TAXABLE	1WBTA294	MILLER	MRS. CLARA A.	AP	04/10/41							YES
RESIDENT DONOR - RESIDENT DONEE - GIFT OF STOCK TAXABLE	1WBTA296	MILLER	MRS. CLARA A.	AP	04/10/41							YES
RESIDENT DONOR - RESIDENT DONEE - GIFT OF STOCK TAXABLE	1WBTA297	MILLER	MRS. CLARA A.	AP	04/10/41							YES
SITUS - NONRESIDENT DONOR AND DONEE - INTANGIBLE PROPERTY HAD WISCONSIN SITUS - GIFT COMPLETED OUT-OF-STATE	4WBTA98 261WIS98	WUESTHOFF	CHARLOTTE	A	05/25/50	R				A	3/04/52	YES
STATUTE OF LIMITATIONS - DONEE - GIFT TAX RETURN FILED BUT GIFT NOT REPORTED	WTB20-12	KESSENICH	ROBERT	R	06/30/80	A	08/19/81					YES
STATUTE OF LIMITATIONS - DONOR - GIFT TAX RETURN FILED BUT GIFT NOT REPORTED	WTB20-12	KESSENICH	ESTATE OF KATHERINE H.	R	06/30/80	A	08/19/81					YES
STATUTE OF LIMITATIONS - GIFT TAX REPORTS FILED - TOTAL TRANSFERS BETWEEN INDIVIDUAL DONOR AND DONEE IN GIVEN YEAR CONSIDERED SINGLE TRANSFER, FOREGONE INTEREST REPORTABLE ALONG WITH CASH GIFTS	WTB92-19	ALPINE	ALYSSA	R	03/09/95							NNA
STATUTE OF LIMITATIONS - GIFT TAX REPORTS FILED - TOTAL TRANSFERS BETWEEN INDIVIDUAL DONOR AND DONEE IN GIVEN YEAR CONSIDERED SINGLE TRANSFER, FOREGONE INTEREST REPORTABLE ALONG WITH CASH GIFTS	WTB92-19	COHEN	EILEEN	R	03/09/95							NNA
STATUTE OF LIMITATIONS - GIFT TAX REPORTS FILED - TOTAL TRANSFERS BETWEEN INDIVIDUAL DONOR AND DONEE IN GIVEN YEAR CONSIDERED SINGLE TRANSFER, FOREGONE INTEREST REPORTABLE ALONG WITH CASH GIFTS	WTB92-19	PHILLIPS	EDITH	R	03/09/95							NNA
STATUTE OF LIMITATIONS - GIFT TAX RETURN FILED BUT GIFT NOT REPORTED	WTB20-12	HAAS	DOLORES	R	06/30/80	A	08/19/81					YES
STATUTE OF LIMITATIONS - SPECIAL TAX STATUES PREVAIL OVER GENERAL STATUTES	8WTAC170	WARMKA	ESTATE OF PAUL	A	07/31/70							YES
SUPPORT - EXEMPT TRANSFER - AMOUNTS TRANSFERRED TO PROVIDE CURRENT MAINTENANCE, SUPPORT OR EDUCATION OF LEGAL DEPENDENTS ARE EXEMPT	10WTAC233	BERNTSEN	MARYLINN M.	R	11/22/77							YES
SUPPORT - NO GIFT WHEN SON HELD SECURITIES PURCHASED IN MOTHER'S NAME TO PROVIDE HER SUPPORT	7WTAC181	HALFMAN	ESTATE OF ANNA	R	11/15/68							YES
SUPPORT - REPAYMENT TO SON OF SUMS USED FOR PURCHASE OF STOCK FOR MOTHER'S SUPPORT NOT GIFT	7WTAC182	HALFMAN	HAROLD	R	11/15/68							YES
SUPPORT - TRANSFER SUBJECT TO SUPPORT OF GRANTOR NOT TAXABLE UNDER GIFT TAX LAW	4WBTA78	ENZ	ELMER	R	11/04/49							YES
TAX RATES - TAXPAYER HAS NO VESTED INTEREST IN RATES AND SUCH RATES MAY BE APPLIED RETROACTIVELY	1WBTA286	MILLER	MRS. CLARA A.	A	04/10/41							YES
TRANSFER OF A SUM FROM A JOINT ACCOUNT TO AN ACCOUNT IN SOLE NAME OF WIFE	10WTAC278 201-505	SCHAPIRO	S. A.	A	06/21/78							YES
TRANSFER OF INTEREST IN TRUST COMPLETE ALTHOUGH POWER TO AMEND OR REVOKE RESERVED	3WBTA197	STONE	PHILIP LOUIS	R	07/01/47							YES
TRANSFER OF INTEREST IN TRUST COMPLETE ALTHOUGH POWER TO AMEND OR REVOKE RESERVED	3WBTA197	STONE, JR.	STANLEY	R	07/01/47							YES

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TRANSFER OF INTERESTS IN TRUST COMPLETE ALTHOUGH POWER TO AMEND OR REVOKE RESERVED	3WBTA197	STONE	I. STANLEY	R	07/01/47							YES
TRANSFER SUBJECT TO SUPPORT OF GRANTOR NOT TAXABLE UNDER GIFT TAX LAW	4WBTA77	ENZ	WALTER	R	11/04/49							YES
VALUATION CALCULATION - CONSIDERATION FOR TRANSFER FROM FATHER TO DAUGHTER NOT ESTABLISHED	4WBTA540	LUNDEEN	RUTH	A	01/19/61							YES
VALUATION CALCULATION - STOCK TAXED AT ITS FULL VALUE ON DATE OF TRANSFER	1WBTA391	JOHN, JR.	HARRY G.	A	11/17/41							YES
VALUATION CALCULATION - STOCK TAXED AT ITS FULL VALUE ON DATE OF TRANSFER	1WBTA394	MULBERGER	LORRAINE ELISE JOHN	A	11/17/41							YES
VALUATION CALCULATION - VALUE OF GIFT DETERMINED BASED ON PRESENT VALUE OF REMAINDERMAN'S INTEREST	1WBTA110	MILLER	MAY F.	A	03/15/40							YES
VALUATION CALCULATION - VALUE OF STOCK NOT AFFECTED BY DIVIDEND DECLARATION	1WBTA260	MULBERGER	LORRAINE ELISE JOHN	R	01/31/41							YES
VALUATION OF GIFTS DETERMINED BY WISCONSIN DEPARTMENT OF REVENUE IS PRESUMPTIVELY CORRECT - INTERESTS WERE NOT ASCERTAINABLE	9WTAC228	CUDAHY	DANIEL MICHAEL	A	06/22/72							YES
VALUATION OF GIFTS DETERMINED BY WISCONSIN DEPARTMENT OF REVENUE IS PRESUMPTIVELY CORRECT - INTERESTS WERE NOT ASCERTAINABLE	9WTAC228	CUDAHY	NORMA KATHLEEN	A	06/22/72							YES
VALUATION OF GIFTS DETERMINED BY WISCONSIN DEPARTMENT OF REVENUE IS PRESUMPTIVELY CORRECT - INTERESTS WERE NOT ASCERTAINABLE	9WTAC228	CUDAHY	RICHARD D.	A	06/22/72							YES
VALUATION OF GIFTS DETERMINED BY WISCONSIN DEPARTMENT OF REVENUE IS PRESUMPTIVELY CORRECT - INTERESTS WERE NOT ASCERTAINABLE	9WTAC228	CUDAHY	THERESA ELLEN	A	06/22/72							YES
VALUATION OF GIFTS DETERMINED BY WISCONSIN DEPARTMENT OF REVENUE IS PRESUMPTIVELY CORRECT - INTERESTS WERE NOT ASCERTAINABLE	9WTAC228	CUDAHY, JR.	RICHARD D.	A	06/22/72							YES