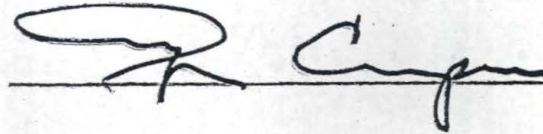


ALFRED COOPER, Appraiser and Auctioneer, with offices
located at

80 Lewis Parkway
Yonkers, Westchester County, New York

whose affidavit is hereto attached, has examined the property
belonging to the Estate of LEONARD E. READ, Deceased, located at
No. 30 South Broadway, in the Village of Irvington, in the County
of Westchester and State of New York, for the purpose of arriving
at a fair, reasonable and market value of said property as of the
14th day of May, 1983.

AND DOES HEREBY CERTIFY that the following report is true
to the best of his knowledge and belief.

A handwritten signature in cursive script, appearing to read "Alfred Cooper", is written over a horizontal line.

UNITED STATES TREASURY DEPARTMENT
INTERNAL REVENUE BUREAU

-----X
In the Matter of the Federal
Estate Tax Upon the Estate

-of-

LEONARD E. READ,

Deceased
-----X

STATE OF NEW YORK)
COUNTY OF WESTCHESTER) SS.:
CITY OF YONKERS)

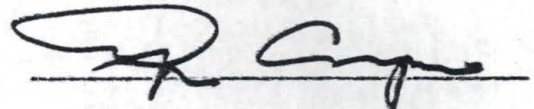
ALFRED COOPER, being duly sworn, deposes and says:

That he is an Appraiser and Auctioneer, with offices
located at

No. 80 Lewis Parkway
Yonkers, Westchester County, New York

That he is familiar with the value of household furniture
and furnishings and jewelry, such as are enumerated in the annexed
schedules, having been actively engaged in appraising property of
such description for more than 45 years.

That on the 11th day of August, 1983, he personally examined
the hereinafter mentioned property located at No. 30 South Broadway,
in the Village of Irvington, in the County of Westchester and State
of New York, and from such examination and information obtained, is
of the opinion that the fair, reasonable and market value of said
property was on the 14th day of May, 1983, the sum of SIX THOUSAND
NINE HUNDRED SIXTY AND 00/100....(\$6,960.00)....DOLLARS, as per
schedules attached.



Sworn to before me this

16th
day of August, 1983.

Moran
Commissioner of Deeds

December 31st, 1984

UNITED STATES TREASURY DEPARTMENT
INTERNAL REVENUE BUREAU

-----X
In the Matter of the Federal
Estate Tax Upon the Estate

-of-

LEONARD E. READ,

Deceased
-----X

STATE OF NEW YORK)
COUNTY OF WESTCHESTER) SS.:
CITY OF YONKERS)

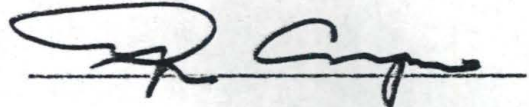
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property was on the 14th day of May, 1983, the sum of SIX THOUSAND
NINE HUNDRED SIXTY AND 00/100....(\$6,960.00)....DOLLARS, as per
schedules attached.



Sworn to before me this

^{16th}
day of August, 1983.

Marianne [Signature]

Commissioner of Deeds
December 31st, 1984