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May 22, 2017

VIA EMAIL

Mr. David Elbery

Ms. Joyce Elbery

Ms. Kathleen Elbery

Mr. Michael Elbery

Mr. Robert Elbery

RE: Estate Tax Payments

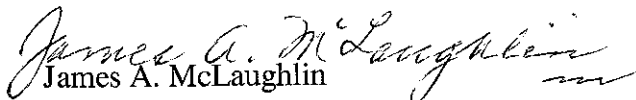
To All:

I wanted to send this email to again correct misstatements made by Michael in his email dated 5/21/17.

The estate tax paid to Massachusetts was \$63,012.00. Steve Hanna had paid an estimated tax of \$65,000.00. I paid an additional estimated tax of \$10,000.00 to ensure that the estate would not incur any penalties or interest while I determined what value to report on the estate tax return. The excess estimated estate tax was rebated by the MA DOR of \$11,988.00 (\$75,000-\$63,012) and is shown on Schedule A, Line 3, of my Probate Accounting as being received by the estate and counted as an estate Asset.

Please remember to sign the Land Court Petition form and return the original signed form to me for filing with the Land Court so that a new Land Court Certificate of Title can be issued in five names.

Sincerely yours,


James A. McLaughlin

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