

# From Voynich to the Beinecke, The Trail of Ownership

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## Abstract

The ownership history of the “Voynich Manuscript” between Wilfrid Voynich’s death in 1930 and its donation to the Yale Beinecke Library in 1969 is not well understood because key documents were not available or were misunderstood. Voynich’s will and parts of his wife Ethel’s probate file have now been located and posted online. These documents, together with Ethel’s will, allow its ownership to be traced. In his will, Voynich left a 60 percent interest in the manuscript to Ethel and 40 percent to Anne Nill, his office manager and Ethel’s life-long companion. Voynich expressed his desire that the manuscript be sold to an institution, not an individual, and requested Ethel, Anne and three professors to form a committee to help achieve that goal. After his death, Anne continued to operate Voynich’s rare book business, but business was bleak in the Great Depression and the manuscript did not sell. In 1960, Ethel died and left her interest in the manuscript to Winifred Gaye, a dear friend whom she viewed as her daughter. In 1961, before the estate was distributed, Anne, acting as executrix of the estate and on her own behalf, sold the manuscript to H.P. Kraus for \$24,500. Kraus, one of the most important booksellers of the twentieth century, tried to sell the manuscript for as much as \$160,000. In 1969 he abruptly donated it to the Beinecke Library, apparently to obtain significant tax benefits that would be eliminated after that year.

## Keywords

Wilfrid Michael Voynich, Ethel Lilian Voynich, Anne M. Nill, Winifred Gaye, H.P. Kraus, Voynich Manuscript

## 1. Introduction

Wilfrid Michael Voynich died on March 19, 1930. For many years he had owned the “Roger Bacon” or “Cipher Manuscript,” now known as the “Voynich Manuscript.” Nearly 40 years after his death, rare book dealer H. P. Kraus gave the manuscript to the Yale Beinecke Library. Its ownership history between those events, however, is less clear and the details not well understood.

In fact, descriptions of its ownership history conflict. Prinke and Zandbergen (2017) described a line of simple transfers by will: “When Voynich died in 1930, his ‘Cipher Manuscript’ was inherited by his wife, and on her death in 1960 she left it to Anne Nill, her lifelong friend and Voynich’s former business associate.” [1] D’Imperio (1978) also said that Voynich left the manuscript to his wife, Ethel Lilian Voynich, but, at the time of her death in 1960, “Miss A.M. Nill, a close friend and companion of Mrs. Voynich over many years, was the co-owner of the manuscript.” [2] She did not explain how and when Anne acquired a partial interest. Others have stated that Voynich left the manuscript to Ethel and Anne jointly. For example, Kennedy and Churchill (2006) stated that on his death, “In accordance with his will, the Voynich manuscript passed into the joint possession of his wife and his secretary, Anne Nill,

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with the proviso that it might be ‘sold for \$100,000 to any public institution, but that no private collector should ever be allowed to buy it for any sum’,” and when Ethel died, “it passed into the sole ownership of Anne Nill.” [3] Hunt (2016) stated that Voynich left the residue of the estate 60 percent to Ethel and 40 percent to Anne, but “left special instructions concerning the cipher manuscript, which he insisted should be sold to a public institution and not a private collector.” The manuscript was not in fact sold and “When Ethel Voynich died in 1960 ... her share in the Voynich Manuscript was inherited by Nill ...” [4]

These descriptions are incorrect or incomplete, no doubt because key documents were not consulted. Voynich’s will has not been published prior to this article. Although the New York Times published two short articles after his death providing some information about his will, those actually added to the confusion. Ethel’s will was published only in 2011, but may have been misinterpreted, and her probate records have not previously been analyzed.

## 2. Wilfrid Voynich’s Will

The fact that Wilfrid Voynich’s will has not been published is surprising given the great interest in him and his manuscript. A copy of his will and existing probate records has been obtained from the New York County Surrogate’s Court. His holographic (in his handwriting) will and a typewritten transcript in that file have now been posted online. [5]

The will is dated December 18, 1929, and first makes monetary bequests to several individuals. It then provides that “The rest to be divided in such way to my wife Ethel Lilian Voynich sixty percent and to Miss Anne Margaret Nill my collaborator of the (sic) developing my book business from the beginning forty per cent of my property.” Although the manuscript thus fell into the residue, Voynich addressed it specifically:

But this calls for one exception – : [the] so called Cypher Roger Bacon Ms. I wish to sell this to some public institution (underlined by me) and to make this easier I am asking some experts to act as a committee in connection of the sale. For this reason I beg my friends Dr. William Warner Bishop of Un. of Michigan [,] Prof. John Manly of the Univ of Chicago and Prof. Westfall Thompson of the Univ of Chicago together with Mrs. E.L. Voynich and Miss A.M. Nill to form the committee for this purpose. – At the conclusion of the sale each of the five members of the committee ought to receive for the trouble and lost time three thousand dollars – from the remaining sum ten per cent to be paid to the widow of late Prof W.R. Newbold and five per cent to prof Kent the editor of Newbold book. – and the rest to be included in the general estate and to be divided accordingly sixty per cent for E.L. Voynich and forty per cent to Miss Anne Margaret Nill.

The Times articles described this provision as mandatory – “Will *Orders* Sale of Bacon Cipher” and contained “*directions* for disposal.” [6] Voynich was well aware of the practical difficulty of selling the manuscript, especially to an institution. Consistent with that reality, he used words suggesting he was expressing his desires rather than ordering specific actions be taken – “I *wish* to sell this to some public institution” and he “*asked*” his friends to act as a committee “to make this [sale] easier,” for which service they “*ought* to receive” a payment. (Emphasis supplied.) Given this “precatory” language (testator’s expressions of wishes), a court likely would hold the will expressed Voynich’s desire that the manuscript be sold to a public institution, but was not legally binding on the executor or administrator.

The role of the “Committee of Five” also has been misunderstood. It has been stated that Voynich “stipulated before his death that a buyer *would have to be agreed by a committee of 5 persons*” (emphasis supplied) [8] and that “no private collector should ever be allowed to buy it for any sum.” [9] In fact, Voynich expressed his “wish” that the manuscript be sold to an institution; a private sale at any price was not forbidden. The committee’s charge, moreover, was vague – “to act as a committee in connection of the sale” in order to make the sale “easier” – but it was not given control over the sale. Anne Nill’s correspondence shows that she undertook most of the work to sell the manuscript and that the committee members had only minor roles.

We need not dwell on these issues or how the parties understood the will because, as it turned out, the manuscript was not sold. Voynich had not named an executor in his will, so Anne and Ethel obtained letters of administration and filed the will for probate. Voynich had left substantial debts and Anne continued the New York business for several years while Herbert Garland managed the London office. Anne Nill's correspondence with Garland from this period is preserved at the Grolier Club [10] and shows that she worked tirelessly to produce income to pay off Voynich's debts and close the surrogate's court proceeding. Unfortunately, the economy worsened each year; it became a problem whether she would even be able to make rent. Things were so bad that just paying the annual insurance for the Voynich Manuscript and a valuable Valturius manuscript became a significant burden. On April 24, 1931, Nill wrote:

Wall Street news seems worse than ever this week and 'Business is rotten' is all that one hears from morning till night. There are a great many empty offices on our floor – people just could not pay the rent and keep them going, so I suppose we should not complain ...

The looming estate taxes were frightening: "It makes me shiver in my bones, for unless something remarkable happens in the meantime we shall not be able to pay them in full." (Aug. 21, 1931). The next year, things were worse: "Business came to a dreadful and awful standstill. The days of the office are numbered, I fear." (May 27, 1932). "We have been living on borrowed money more or less since I wrote you." (July 15, 1932). Nill considered closing the office and operating out of the apartment she shared with Ethel and seeking a job. In 1934, the estate still had not been settled. She consigned a group of incunables to Sotheby's in London, which sale "went off better" than she expected, but did not produce a large sum. (May 4, 1934). It is not clear when the estate was finally settled, but that may have been in the late 1930s.

Early on, Anne and Ethel vowed to comply, if possible, with Voynich's desire that the manuscript be sold to a public institution and payments be made to the Committee of Five: "Mrs Voynich and I are both of the same mind about the Bacon, ie. That we must try, so long as we are able to, to do about it as Mr. Voynich wished." (Feb. 7, 1931). But so much of the business' capital was tied up in the Voynich Manuscript and the Valturius, that turning the corner seemed to depend on selling one or both (id.):

the future of this business is very uncertain ... Personally I believe it will take a long time before our capital is realized and there is certainly a very grave question as to how much there will be. There should be a decent amount but since much of it is locked in the Bacon and Valturius and we have no means of knowing when they will be sold and if sold how much we shall get for them ...

Carrying out Voynich's desire to make payments of \$3,000 to each of the committee members, amounts which were listed as liabilities of the estate, depended on selling the manuscript for a great sum. The market for such material, however, was bleak in the Great Depression, and even if a buyer could be found, the sales price would be only a fraction of the amount Voynich had sought. It became apparent that the manuscript could not be sold unless those payments were reduced. Nill secured the professors' agreement to reduce the payments from \$3,000 each (three percent of the asking price of \$100,000) to three percent of the actual selling price. (Dec. 6, 1933). Nill also asked Professor Kent and Newbold's widow for clarification on the amounts of their contingent payments. Her letters do not indicate what their response was, but she was optimistic and presumably the matter was worked out. (Dec. 6, 1933).

This agreement cleared the way for a possible sale of the manuscript, and, given the deteriorating state of the economy and Nill's increasing despair, she would have been strongly tempted by any buyer, not only an institution, who offered an acceptable price. In 1935, Nill interviewed with Dr. A.S.W. Rosenbach for a job, during which he asked whether the estate would accept \$50,000 for the manuscript. Her notes do not give her response but it is most unlikely that Rosenbach had that amount of money or would risk it on such a problematic item. No buyer materialized and the manuscript remained in a bank vault.

After the war, Anne continued to struggle with the manuscript, writing in her notebook on April 22, 1952:

Should I let it be sold at Sotheby's, risking its being "lost"\* (\*i.e. to risk its falling into the hands of an apparently private collector) somewhere, or must I hang on to it as long as possible, at whatever cost to me in loss of time which I should devote to the problems of E.L.V's biography and her unpublished music?

### 3. Ethel Lilian Voynich's Will

On July 27, 1960, Ethel Voynich died. Her will, dated December 24, 1943, named Anne Nill as executrix. [11] Although she had owned an interest in the manuscript for over 13 years, it was not mentioned in her will. The will began with three paragraphs making specific bequests to Anne:

FIRST: I give and bequeath to ANNE M. NILL my clothing, furniture, books, jewelry and other personal effects, together with my literary and musical copyrights and all of my unpublished or uncopyrighted works, both musical and literary.

I likewise give and bequeath to ANNE M. NILL any and all monies accrued at the time of my death or thereafter to accrue from or in connection with the sale or other disposition of any and all of my literary works.

I likewise give and bequeath to ANNE M. NILL the monies, if any, which at the time of my death may be on deposit to my credit in the Bowery Savings Bank.

Ethel Voynich left the "rest, residue and remainder" of her property of any nature or location to Winifred Gaye (previously Winifred Eisenhardt) "who though not legally adopted by me has always been considered by me as a daughter."

Although the first paragraph mentions "books," it seems unlikely that "books" was intended to include manuscripts as Ethel surely viewed them as distinct. In any event, "books" appears in the phrase "my clothing, furniture, books, jewelry *and other personal effects.*" (Emphasis supplied.) The Voynich Manuscript thus would have been included in the bequest to Anne only if it was a "personal effect." "Personal effects" is a legal term – the will appears to have been drafted by a lawyer – referring to "articles associated with the person" or "property having a more or less intimate relation to the person." [12] Although a bible kept on a nightstand or novels on a bedroom shelf or even a small personal library might be personal effects, it is unlikely that a valuable unreadable manuscript held for decades as inventory in a business operated by the decedent's spouse would fit that definition. When you add the facts that the manuscript was kept in a bank vault and that Ethel owned only an undivided interest in it, we may comfortably conclude that it was not one of Ethel's personal effects. In fact, in an accounting of assets and liabilities filed on June 26, 1961, as part of a petition to fix the estate tax, Anne confirmed precisely that. A copy of that petition has been posted online. [13] She reported the estate's assets under four categories: Cash in Banks, Jointly Owned Property, Jointly Owned Claims and Personal Effects. The "So-called Bacon Manuscript" was listed under "Jointly Owned Property" with a reference that under Voynich's will, 60 percent of the residue, including the manuscript, had passed to Ethel and 40 percent to Anne. But under the separate category of "Personal Effects" only clothing was listed and assigned a value of zero. The manuscript was not viewed as a personal effect.

Ethel's interest in the manuscript thus was included in the residue of her estate which passed to Winifred Gaye. This is confirmed by analysis of the June 26, 1961, accounting. The manuscript was listed at \$19,400, the same value it was appraised in Voynich's estate 30 years earlier, because –

- (a) The MS has not been sold despite the fact that due and diligent effort has been made by [Anne] to dispose of same.
- (b) The historical connection of the manuscript has not been established.
- (c) There are no public quotations for the MS.

The estate's assets thus consisted of a 60 percent interest in the manuscript, worth \$11,640 (60 percent of \$19,400) and cash in bank accounts totaling \$2,975.40, plus a few other items. No value was stated for the interests in Ethel's music and literary works which were bequeathed to Anne. The net value of the estate (assets less liabilities) was \$12,107.62.

After Ethel’s death, Anne was amenable to selling the manuscript to a rare book dealer and considered Lathrop Harper, John F. Fleming, and F. Thomas Heller as prospects. (When Heller asked her if she wanted \$15,000-\$20,000, she replied “more than that.”) She also looked to collectors and institutions including Paul Mellon (“Mr. Pumpkin” in her notes), the Bollingen Foundation, and Dumbarton Oaks.

On July 10, 1961, Anne “[d]elivered the ms. to Mr. Kraus on approval.” Kraus, one of the most important booksellers of the twentieth century, was going to show it to the Bollingen people, but two days later he bought it himself for \$24,500 “cash.” [14] The accounting of the estate’s assets was not revised to reflect this sale which increased net assets by \$3,060 (additional gain of \$24,500 - \$19,400, times .6) to \$15,167.62.

On September 24, 1961, Anne Nill died. Hans T. Clarke replaced her as executor of Ethel’s estate. In December, Anne Nill’s estate acknowledged it had been paid \$11,802.02 for the estate’s indebtedness to her and her legacy and signed a waiver and release of any claims against Clarke. In January, 1962, Winifred Gaye signed a similar document acknowledging receipt of \$11,670.55 for her claim and legacy from the estate. Copies of those documents have been posted online. [15] No one else was listed in the probate records as having an interest in the estate.

A total of \$23,472.57 thus was disbursed by Ethel’s estate to Anne’s estate and to Winifred. But the estate had only net assets of \$15,167.62. How was that possible?

When Anne Nill sold the manuscript to Kraus, she must have deposited the entire check to the estate’s bank account. That would have been the proper way to handle the payment, since an executor is a fiduciary and should not deposit estate assets (or a check including mixed estate and personal funds) to her personal account. [16] The funds in the estate’s bank account belonging to Anne for her share in the manuscript would then be paid to her. The probate file does not include a reconciliation of the amounts paid to Winifred and Anne’s estate, but does provide sufficient information to make that analysis, albeit leaving small discrepancies (which might be explained by interim distributions). Table A confirms (1) that all the proceeds of the sale of the manuscript were deposited to the estate account, (2) that Anne Nill was paid her 40 percent interest in the proceeds of the sale, together with her legacy of Ethel’s bank account balances and her executor fees, and (3) that, after payment of estate liabilities, the residue, which consisted almost entirely proceeds of the sale of her share of the manuscript less estate liabilities, was distributed to Winifred Gaye:

Table A: Ethel Voynich Estate Reconciliation

	Anne Nill	Winifred Gaye
Cash in Bank	\$515.51	
(same)	2,459.89	
Book sold	70.00	\$105.00
(same)	100.00	150.00
Voynich Manuscript sale proceeds	9,800.00	14,700.00
Executrix fees	521.75	
Debts (including exec. fees)		(2,762.78)
Estate tax		(242.15)
<b>Total owed</b>	<b>\$13,467.15</b>	<b>\$11,950.07</b>
<b>Paid</b>	<b>(11,802.02)</b>	<b>(11,670.55)</b>
<b>Unreconciled difference</b>	<b>\$1,665.13</b>	<b>\$279.52</b>

#### 4. Sale to H.P. Kraus

As noted, when Nill sold the Voynich Manuscript to Kraus in July 1961 for \$24,500, the manuscript was then jointly owned by her and the estate. As executrix of the estate she had the power to dispose of the estate's interest in the manuscript. Although Kraus stated in his autobiography that she was to receive half of his profit on resale of the manuscript, [17] I am unaware of any written copy of such agreement. Anne Nill's notation of the sale reads simply: "July 12/61 Ms. sold to H.P.K. for cash \$24500 –". She did not make any reference to a contingent payment which is surprising given her great attention to detail and her scrupulous execution of her duties as executor of the estate.

Nill, it might be noted, was under considerable pressure to sell the manuscript. On October 31, 1960, she suffered a heart attack. [18] As executrix of the estate, she had to see that the estate's liabilities and taxes, totaling about \$3,000, were paid. But if the manuscript was not liquidated, the only source to pay those debts was Ethel's bank accounts which had been left to Anne. Paying those debts from those accounts would require her either to take an increased share in the manuscript to make up the shortfall or abandon some of her legacy. Either way, that would have left her and Winifred as joint owners of the manuscript. The sale to Kraus eliminated those problems.

#### 5. From Kraus to the Beinecke

Kraus held the manuscript in inventory and attempted to sell it. He initially asked \$100,000 for it as had Wilfrid Voynich, and when it did not sell, he increased the price to \$160,000. [19] Kraus was proud of his financial strength to hold expensive books as inventory for long periods, stating "I am the only bookseller in history, so far as I know, to have owned a Gutenberg Bible and the [Mainz] Psalters of 1457 and 1459 simultaneously – and 'own' here is the correct word, as they were bought not for a client's account but for stock." [20] Somewhat abruptly in 1969, however, he donated the Voynich Manuscript to the Beinecke Library. Kraus explained that owning the Voynich became burdensome because many scholars requested access to it, but he had to decline them "to preserve its commercial value." "After seven years (sic: eight?) of happy ownership," "[t]here were no buyers" and he and his wife decided "that the right thing to do was turn it over to an institution where it could be freely studied." [21] In December of that same year, he also gave his important and valuable collection of Spanish manuscript Americana to the Library of Congress. [22] He wrote that, having spent many years collecting the manuscripts, he and his wife wanted to keep the collection together and felt the only way to do that was to give it to a library. [23]

Although he did not mention it, Kraus also had a strong financial motivation for making those gifts before the end of 1969 – there was a change in the tax law which would have drastically reduced the tax benefits if the gifts were not made by December 31, 1969. Through the end of 1969, taxpayers could donate appreciated property (worth more than its cost) to a charitable organization and take a tax deduction for the full fair market value. This applied to all types of property, including inventory. The Tax Reform Act of 1969, however, amended the Internal Revenue Code to provide that the amount of the deduction must be reduced by "the amount of gain which would not have been long-term capital gain ... if the property contributed had been sold by the taxpayer at its fair market value (determined at the time of such contribution)." [24]

Gain on inventory sold is taxed as ordinary income and not capital gain. As a result, after 1969, taxpayers who made charitable donations of inventory they held for sale could only deduct their cost and not the full fair market value. For example, if Kraus donated the Voynich Manuscript in 1969 and if it then had a fair market value of \$160,000, he would have been able to claim a deduction of \$160,000 on his tax return subject to various limitations and carryovers. If he was in the highest tax bracket for married individuals filing a joint return (70 percent for income over \$200,000 plus a 10 percent surcharge), that deduction might have saved him as much as \$123,200 in taxes. But if the gift were made the following year, his deduction would be limited to his cost or \$24,500, which would have been worth at most \$18,865 to him. A similar calculus would apply to the gift of the Spanish manuscript Americana. (These computations assume that Kraus held the manuscript in an S Corporation, the deductions of which pass through to its shareholders, or by a sole proprietorship; if it was held by a taxable C Corporation the computations would be different.)

## 6. The Committee of Five

We are left with one loose end – What happened to the Committee of Five? Voynich asked them in his will to assist in selling the manuscript for which each member “ought” to receive \$3,000 from the proceeds. In 1933, the three professors in the committee agreed to reduce their payments to three percent of the sales price. The manuscript, however, was not sold until more than 30 years after Voynich’s death. By that time all the members of the committee except Nill had died (John M. Manly in 1940, James Westfall Thompson in 1941 and William Warner Bishop in 1955) and she died two months later. Could the estates of the committee members still have been owed something when the manuscript was finally sold in 1961? Most unlikely, for several reasons. The committee did not achieve its goal to sell the manuscript to an institution and the members had little or no involvement in the 20 years preceding the sale. Moreover, since there was no time limit specified for the sale to take place in order for them to be paid, the law would impute the requirement that the sale take place within a “reasonable time.” [25] It is hard to see how over 30 years could be reasonable by any measure. In any event, there is no indication that any claims were ever raised.

## 7. Acknowledgements

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