

\$70,000 IN LEGACIES, ESTATE INSOLVENT

Mrs Hanna Named Local Institutions in Will

Special Dispatch to the Globe

NEW YORK, July 20—Legacies aggregating \$70,000 to various persons and institutions, including several in Boston, in the will of the late Josephine L. Hanna were just sweet thoughts of a woman who erroneously thought she was rich. It was disclosed here today by the filing of an appraisal of her property with Surrogate James A. Delahanty.

The return of Executor Harold H. Bowman reveals that Mrs Hanna's estate is hopelessly insolvent. The assets are given as \$16,245.82 while she had liabilities of \$86,033.

Mrs Hanna was the widow of Robert Milholland Hanna of Boston and New York. She died April 9, 1932, and was buried at Cambridge. Among the bequests made in her will which are disqualified by the insolvency of the estate are the following:

Massachusetts Institute of Technology, \$10,000; Industrial School for Crippled and Deformed Children, \$5000; the Children's Hospital, \$5000; Massachusetts Home for Needy Worthy Women, Roxbury, \$2000; Josephine Hausding of Mattapan, \$4000; Carrie Davis of Newtonville, \$1000, and numerous New York institutions of charity, sums of \$5000.

Among the shrunken assets of her estate, according to the return, were \$20,000 in personal notes on money she loaned, now said to be worthless, and 14,000 shares of two corporations said to be of no financial value.