

Dividing Hughes' Estate

Los Angeles

There appears to be a growing feeling among knowledgeable associates of Howard R. Hughes that the eccentric billionaire left no will to guide the disposal of his great estate.

Sources close to the Hughes empire say that no sign of a will has emerged so far in searches or in questioning of employees who lived with Hughes. Doubts are growing that one was ever signed, according to this account.

The absence of a will would foreshadow a major legal battle over division of Hughes' \$1.5 billion holdings.

A source who asked not to be identified said that executives of Summa Corp. seem to be making plans to try to pay inheritance taxes out of corporate earnings if they can get payment deferred.

In Washington, a federal tax expert said that more than three-quarters of Hughes' estate would go for federal taxes if no will had been left. This expert also said that Summa, Hughes' personal holding company would probably qualify for a ten-year payout plan.

Summa was the holding company for almost all of Hughes' wealth, which has never been precisely tabulated by anyone out-

side his organization. The current estimated size of his holdings is \$1.5 billion, and the tax bill would be more than \$1 billion.

It has long been assumed that Hughes had signed a will that would put his estate into a medical research trust, the non-profit Howard Hughes Medical Institute to which he donated Hughes Aircraft in 1954.

The three top executives of Hughes' network of companies were all in the Los Angeles area yesterday but were not available for comment.

The senior executive is F. W. Gay, a shy, reclusive person who has worked for Hughes for 30 years since graduating from UCLA. Gay is executive vice president of Summa.

Nadine Henley, Hughes' secretary, and then his executive assistant for many years, is senior vice president of Summa.

Chester C. Davis, partner in Davis and Cox, a New York law firm, is chief counsel of Summa.

It is not clear what the relationship is between these executives, all close to Hughes, and his family members who have had virtually nothing to do with him for most of his life.

But inheritance laws being what they are, the family members

will be the ones who score in court if no will cutting them out turns up. The question will be, which family members to pick.

Some who watched him hide out for 20 years thought it ironic that, after his death, Hughes' estate could be picked over in inheritance fights in courts that he fought so hard to stay away from for so many years.

Hughes' closest living relative is an 85-year-old aunt, Mrs. Frederick Lummis Sr., of Houston. Her son, William H. Lummis, a lawyer, reportedly made Hughes' funeral and burial arrangements, and agreed to the pathological procedures that established kidney failure as the cause of death.

Mrs. Lummis is the younger sister of Hughes' mother, the late Allene Gano Hughes, and lived as a young woman for a time in the household where Hughes was growing up. But the nephew and aunt have not seen each other in decades, it was reported.

Other cousins have been named in published reports as Dr. Frederick Lummis Jr., a physician; Howard Gano, Pat Houston, Mrs. Platt Davis, Mrs. John Lindsey, Mrs. George Neff and Mrs. Paul Russell.

Howard Hughes had no known children.

New York Times