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**Hughes Estate Fight Seen  
As Doubts Rise About Will**

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SAN FRANCISCO, April 7 — 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 Mr. 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 Mr. Hughes's \$1.5 billion holdings.

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

In Washington today, a Federal tax expert said that more

than three-quarters of Mr. Hughes's estate would go for federal taxes if no will had been left. This expert also said that Summa, Mr. Hughes's personal holding company, would probably qualify for a 10-year payout plan.

Mr. Hughes, who died Monday of kidney failure at the age of 70, was buried today in Houston, next to his parents. About 20 mourners were at the graveside during the simple, brief Episcopal ceremony.

Summa was the holding company for almost all of Mr. Hughes wealth, which has never been precisely tabulated by anyone outside his organization. The current size of his holdings is estimated at \$1.5 billion, and the tax bill would be well above \$1 billion.

It has long been assumed that Mr. Hughes signed a will that would put his estate into

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a medical research trust, the nonprofit Howard Hughes Medical Institute to which he donated Hughes Aircraft in 1954.

The three top executives of Mr. Hughes's network of companies were all in the Los Angeles area today, but not available for comment. Corporate spokesmen said it was "inappropriate" to comment about Mr. Hughes's will so soon after his death.

He died Monday in an ambulance plane which flew from Acapulco, Mexico, where he has lived for the last several months, and was bound for Houston, where he was born and where his surviving relatives mostly live.

The senior executive is F. W. Gay, a shy, reclusive, a person who has worked for Mr. Hughes for 30 years since graduating from the University of California at Los Angeles. Mr. Gay is executive vice president of Summa, and works from an office at Encino, a Los Angeles suburb.

Nadine Henley, Mr. Hughes's secretary, and then his executive assistant for many years, is senior vice president of Summa. She also lives in the Los Angeles area.

Chester C. Davis, partner in Davis and Cox, a New York law firm, is chief counsel of Summa. He, too, was in Encino today.

It is not clear what the relationship is between these executives, all close to Mr. 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, Howard Hughes's estate could be picked over in inheritance fights in courts that he fought so hard to stay away from for so many years.

Mr. Hughes' closest living relative is an 85-year-old aunt, Mrs. Frederick Lummis Sr., of Houston. Her son, William R. Lummis, a lawyer, reportedly made Mr. Hughes's 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 Mr. Hughes's mother, that late Allene Gano Hughes,

and lived as a young woman for a time in the household where Mr. Hughes was growing up. But the nephew and aunt have not seen each other in decades, it was said.

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.

His two marriages both ended in divorce. From time to time in the years after he became a recluse, moving from one hotel to another, persons claiming to be his children born out of wedlock turned up. His lawyers brushed them aside as pretenders.

The absence of a will that would effect the transfer of the Hughes wealth to the Howard Hughes Medical Institute is, if true, shocking in view of the statements made by him and by his agents.

The only time Mr. Hughes spoke publicly in the last 15 years, at a telephone news conference from his Bahamas hotel to a group of reporters in Los Angeles, he answered a question about medical research by saying "that's where the bulk of my estate will go."

In 1954 he gave the institute the properties that were incorporated as Hughes Aircraft, and he has been the sole trustee of the institute, which gave him complete control of its affairs.

He appointed to the executive board of the Institute the three persons who were his top officers in Summa Corporation — Miss Henley, Mr. Gay and Mr. Davis.

Plans were tentatively made within Summa that, after Mr. Hughes had died, and the properties had been transferred to the Institute, they would be sold in a stock offer to the public.

The Institute could not continue to operate the profit making enterprises and still maintain its tax exempt charter.

There is a further irony, according to accounts given recently by one well-placed Hughes executive. This person said that many wills had been drawn for Mr. Hughes's signature over the years, but that he had never signed them.

One standard clause, according to this account, was language that disinherited Mr. Hughes' surviving relatives — the persons who now stand to inherit what would be left of his millions after the tax collector had picked the estate's bones.