

October 5, 1945

Judge Hugh Means  
Douglas County Court House  
Lawrence, Kansas

My dear Judge:

I understand that there is some sort of a common ownership relation that can be entered in to between a husband and wife to avoid the possibility of a double income tax in case one party passes away, and within a short time afterwards the other party also dies.

If there is a legal method to avoid this double payment, I shall be glad to have you advise me.

Cordially yours,

W. C. Simons

WCS:df