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16th December 1946

Mrs Anna George de Mille,
42 East 9th Street,
New York, 3. N.Y. USA

AIR MAIL

Dear Anna,

Affectionate greetings to you and all (and from all) for Christmas and the New Year. Yours of December 10 received this morning. Your statement on page 140 of the Journal of E. and S. is correct save that (only) valuable land (used or not) like everything else "of value" is assessed for death duty when a human dies. Property in general is taxed for death duty at its capital value and the scale of taxation begins with property of over £2000. The rate of tax is stiffly graded and amounts to something like 60% of the value on very large "estates" - meaning by "estate" the property of any kind that a person leaves behind him in this vale of tears. Notice the exemption of £2000. That of course means that if a right owned vacant land (and nothing else) of less than £2000 value - that property would be exempt also from death duty.

A day or two ago I sent you by ordinary mail a very long "dictaphoned" letter in which above question was replied to. Await that letter for other "gossip".

Important - please tell editors of the Journal of E. and S. that my set is incomplete and that I would be most grateful for the following numbers to complete it:

Missing numbers to be sent to complete ANN's file

Journal of E. and S.

Vol 4: Oct 44, Jan 45, Apr 45 and July 45.

Vol 5: Oct 45 and Jan 46.

Again with best wishes,

Yours ever,

Arthur