

Candidate memo

From: Partner
To: Candidate
Sent: Today's date
Subject: The estate of David Taylor

Mrs Mary Taylor, a new client, came to the office yesterday and saw my assistant. She told him that her husband, David, died two weeks ago.

Mary has made an appointment to see me in a week's time to discuss the estate in detail. However, she would like us to write to her before then because she is anxious to know who will be entitled to David's estate as he did not leave a Will.

It seems that, although Mary and David were living together, he had a lady friend, Emily, and had a daughter by Emily a few months ago. Mary has no further information about Emily or the child.

Mary and David had two sons Tim and John. Tim died three years ago leaving a widow, Kate, and two sons, Roy (9) and William (6). John (30) is still alive. David had no other living relatives.

Mary and David owned their home, which is worth approximately £400,000 and is free of mortgage, in their joint names as beneficial joint tenants. David's other main assets appear to be bank and building society accounts held in his sole name with total balances of approximately £1,500,000. The only major liabilities are funeral expenses of approximately £5,000.

Please draft a letter to Mary setting out simply and clearly how David's estate will be distributed. There is no need to deal with inheritance tax liability at this stage.

Note to candidates

You should write your answer on the electronic copy of the firm's headed notepaper provided. Do NOT deal with client care or money laundering issues in your letter.