

**MRS. MAX MAY.**

Special to THE NEW YORK TIMES.

CHICAGO, Jan. 7.—Mrs. Sarah May, widow of Max May, the banker, died yesterday at the age of 71. She had lived here many years while her husband was associated with the Union, Atlas and First National Banks. She accompanied him to New York when he became vice president of the Guaranty Trust Company and later to Russia where he was summoned by Lenin to become a member of the board and foreign exchange expert of the Russian Commercial Bank of Moscow. On the death of her husband in May, 1931, she returned to Chicago. Three children, Mrs. Lester M. Livingston and Mrs. Byron J. Goldstein of Chicago, and Walter H. May of New York, survive.