

7.

That each of the legatees is indebted to the
estate in the following amounts for payment by the
estate of his or her share of the Wyoming State Inher-
itance Tax:

Joseph L. Bud	\$ -0-
Helen D. Tanner	69.29
Betty Louise Fear	279.09
Mary Kaye Flitner	279.09
Nancy Ruth Espenscheid	<u>279.09</u>
Total	\$ 906.56

8.

That under the Uniform Estate Tax Apportionment
Act the amount of the Federal Estate Tax was the sum
of \$16,665.43, which is to be apportioned among the
legatees and devisees in the proportion which the value
of their distributions (of both probate and nonprobate
property) bear to the total estate. That the value
of each legatee and devisee's distributable share as
accepted in the Estate Tax Return by the Internal Rev-
enue Service and the percent of the tax which each
legatee pays is as follows:

<u>JOSEPH L. BUDD</u>	
\$13,738.76	8.92%
<u>HELEN D. TANNER</u>	
\$45,362.51	29.46%
<u>BETTY LOUISE FEAR</u>	
\$31,623.75	20.54%
<u>MARY KAYE FLITNER</u>	
\$31,623.75	20.54%
<u>NANCY RUTH ESPENSCHEID</u>	
\$31,623.75	20.54%