

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 Inheritance Tax:

Joseph L. Budd	\$ -0-
Helen D. Tanner	69.29
Betty Louise Fear	279.09
Mary Kaye Flitner	279.09
Nancy Ruth Espenscheid	279.09
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 Revenue 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 ESPENSCHIED</u>	
\$31,623.75	20.54%