

and Joseph C. Budd, all interest of the decedent in ²³⁹ all oil, gas, coal or other minerals in and underlying the lands hereafter described, all corporate stocks, other than the corporate stock of Budd Ranches, Inc., was devised and bequeathed unto Joseph L. Budd and Helen D. Tanner, share and share alike, and that all the rest, residue and remainder of the estate of the decedent was bequeathed unto Helen D. Tanner, Betty Louise Fear, Mary Kaye Flitner, and Nancy Ruth Espenscheid in equal shares. That the assets of the estate on hand for final distribution are as follows:

- (a) 2,193.06 mineral acres under the lands hereafter described to Joseph L. Budd and Helen D. Tanner in equal shares.
- (b) 4,000 shares of Cretaceous Oil Co. common stock and the interest in the McGinnis Family Trust to Joseph L. Budd and Helen D. Tanner in equal shares.
- (c) 20,300 shares of common stock in Budd Ranches, Inc. to Helen D. Tanner, Betty Fear, Mary Flitner and Nancy Espenscheid in equal shares.

11.

That the estate of the decedent was not liquid, although the assets greatly exceed the liabilities, and that in making distribution of the estate the heirs and legatees and Co-Executors have agreed to the following method of distribution of the liabilities and assets of the estate to achieve the distributive provisions of the decedent's Will, to-wit:

- (a) Joseph L. Budd will pay in cash to the estate \$387.50 owed by him for apportionment of the Federal Estate Tax.