

and Joseph C. Budd, all interest of the decedent in
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 Espen-
scheid 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 follow-
ing 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.