

# **EXHIBIT “L”**

NO. D-880,162C

IDA MARIE STARK, INDIVIDUALLY \$ IN THE DISTRICT COURT OF  
AND AS INDEPENDENT EXECUTOR \$  
OF THE ESTATE OF \$  
W. H. STARK, II, DECEASED \$  
AND RAMONA ELIZABETH STARK \$  
SANDS, \$

PLAINTIFFS \$

V. \$

ORANGE COUNTY, TEXAS \$

NELDA CHILDERS STARK, \$  
INDIVIDUALLY, AND AS \$  
INDEPENDENT EXECUTOR OF THE \$  
ESTATE OF H. J. LUTCHER STARK, \$  
DECEASED, ET AL., \$

DEFENDANTS \$

260TH JUDICIAL DISTRICT \$

DEFENDANT NELDA CHILDERS STARK'S  
MOTION FOR PARTIAL SUMMARY JUDGMENT

Nelda C. Stark respectfully moves the Court for partial summary judgment pursuant to Tex. R. Civ. P. 166-A. By this motion, Nelda C. Stark seeks dismissal of all claims against her as independent executrix of the Estate of H. J. Lutcher Stark, leaving at this time the claims against her individually and the claims against the Stark Foundation. In support of this motion, Nelda C. Stark shows the Court the following:

I.

Fifty years ago, H. J. Lutcher Stark ("Lutcher Stark") became the independent executor of the estate of his wife, Nita Hill Stark. Plaintiffs in this action complain

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ORANGE COUNTY, TEXAS

that Lutchter Stark fraudulently and intentionally converted to his own benefit assets belonging to the Nita Hill Stark Estate. The primary beneficiaries of the Last Will and Testament of Nita Hill Stark were her sons, W. H. Stark II ("Bill Stark") and Homer B. H. Stark ("Homer Stark"). Neither Bill Stark nor Homer Stark has ever contested Lutchter Stark's administration of his mother's estate. Now, fifty years after Nita Hill Stark's death, and twenty-four years after Lutchter Stark's death, the successors in interest to Bill Stark and Homer Stark have filed this action against Nelda C. Stark and the Stark Foundation, seeking relief for Lutchter Stark's alleged wrongdoing.<sup>1/</sup> Specifically, plaintiffs request this Court to (1) order Nelda C. Stark, as independent executrix of Lutchter Stark's Estate, to provide a full and complete accounting of the assets of the Estate of Nita Hill Stark, Lutchter Stark's first wife; (2) determine and declare if any properties were converted from the Estate of Nita Hill Stark; and (3) award actual damages, or alternatively, impose a constructive trust on the allegedly converted assets.

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<sup>1/</sup> Plaintiff Ida Marie Stark alleges standing as the independent executrix of Bill Stark's Estate, in addition to her capacity as a beneficiary of Bill Stark's Estate. Plaintiff Ramona Sands bases her standing on an alleged assignment of Homer Stark's interest in the Estate of Nita Hill Stark.

The Court should be clear about what plaintiffs' case is not. It is not a challenge to the administration of the Lutch Stark Estate. Instead, plaintiffs' case is a challenge to the administration of the Nita Hill Stark Estate. Plaintiffs, however, have named Nelda C. Stark in her capacity as independent executrix of the Lutch Stark Estate -- even though the suit is not a challenge to that estate, and even though Lutch Stark's Estate has been closed for over twenty years. By this motion, Nelda C. Stark does not seek dismissal of the claims of fraud against her or against the Stark Foundation. Rather, Nelda C. Stark seeks a dismissal of plaintiffs' claim that, just because she served as the independent executrix of the Estate of Lutch Stark, she is obligated to provide an accounting of the Estate of Nita Hill Stark, an estate over which Lutch Stark (not Nelda C. Stark) served as independent executor almost fifty years ago.

So that the Court may better understand the burden which plaintiffs seek to unjustly place on Nelda C. Stark, we invite the Court's attention to the following brief outline of the Lutch Stark family history since 1911:

April 6, 1911--Nita Hill and Lutch Stark are married.

March 24, 1925--Bill Stark and Homer Stark are adopted by Lutch Stark and Nita Hill Stark.

October 11, 1939--Nita Hill Stark dies. Lutchter serves as independent executrix of her estate.

April 6, 1941--Lutchter Stark marries Ruby Childers, his second wife.

July 12, 1941--Ruby C. Stark dies. Lutchter Stark serves as independent executor of her estate.

December 16, 1943--Lutchter Stark marries Nelda Childress, his third wife.

September 16, 1965--Lutchter Stark dies. Nelda C. Stark serves as independent executrix of his estate.

September 26, 1979--Bill Stark dies. Ida Marie Stark, his wife, serves as independent executrix of his estate.

March 1, 1988--Ida Marie Stark, individually and as independent executrix of Bill Stark's Estate, files this action seeking, inter alia, a full and final accounting of the Estate of Nita Hill Stark.

March 1, 1989--Ramona Stark Sands, daughter of Homer Stark, joins this action after Homer Stark allegedly assigns to her all of his right, title and interest in the Estates of Nita Hill Stark and H. J. Lutchter Stark.

McKee Aff. ¶ 1-5; see also Plaintiffs' First Amended Petition ¶¶ IV-VIII.

## II.

To succeed on their fraud/constructive trust cause of action, plaintiffs have the burden of (1) proving that Lutchter Stark fraudulently converted assets from the estate of Nita Hill Stark; and (2) tracing the alleged right asserted, in an unbroken line, to the assets they seek to impress

with the constructive trust. Plaintiffs undoubtedly recognize the extreme difficulty, due to the passage of time, of proving by a preponderance of the evidence that Lutch Stark converted assets of the Nita Hill Stark Estate. By requesting the Court to order Nelda C. Stark to render a "full and complete accounting" of the assets of the Nita Hill Stark Estate, plaintiffs are apparently attempting, through a tortured family daisy chain, to shift the burden of proof in their case to Nelda C. Stark. In essence, an order requiring such an accounting would force Nelda C. Stark, who had nothing to do with the Nita Hill Stark Estate, to prove, forty years after that Estate was closed and twenty-four years after the death of Lutch Stark himself, that Lutch Stark properly accounted for all of the assets of the Nita Hill Stark Estate. As demonstrated herein, plaintiffs are not entitled to such an order, either at law or in equity.

### III.

W. H. STARK AND HOMER B. H. STARK RECEIVED  
A FINAL ACCOUNTING OF THE ESTATE OF NITA HILL  
STARK OVER FORTY YEARS AGO AND THE ESTATE WAS CLOSED.

Plaintiffs in this suit seek to force Nelda C. Stark to provide a new accounting of the Estate of Nita Hill Stark. Yet, over forty years ago, Lutch Stark did provide Bill Stark and Homer Stark with a detailed accounting of the Estate. On March 31, 1948, a Final Report of the Estate of Nita Hill Stark was prepared on behalf of Lutch Stark and

submitted to Bill Stark and Homer Stark. McKee Aff. Exh. 1. The sixty page Final Report accounts for the administration of the Estate for the period October 11, 1939 to March 31, 1948, when the final distributions were made to the beneficiaries named in the Last Will and Testament of Nita Hill Stark. Id. at p. 1. The report further states that the administration was closed as of March 31, 1948. Id. at p. 9.

It is not surprising that this suit for accounting was never filed by Bill Stark during his lifetime. It is also not surprising that Homer Stark has chosen not to participate in this action. On May 4, 1948, both Bill Stark and Homer Stark unequivocally acknowledged they had received and were "thoroughly familiar" with the final accounting of the Nita Hill Stark Estate. McKee Aff. Exh. 2. Bill Stark and Homer Stark also admitted that they had been supplied with all information and data required by them and were satisfied that the Estate had been properly administered and its assets distributed. Id. Specifically, the acceptance and release signed by Bill Stark and Homer Stark states, in pertinent part:

2. We are also thoroughly familiar with that certain typewritten document prepared by Winkelman, Davies and Bakke, Public Accountants and Auditors, dated Houston, Texas, March 31, 1948, and entitled, "Estate of Mrs. Nita Hill Stark, deceased--Orange, Texas--Final Report--March 31, 1948;" and each of us has received, and has had in his possession for more than 30 days, a copy thereof. Said Final Report, which contains an

Index and sixty (60) pages, discloses the complete and final administration of our said mother's estate, together with all distributions made to beneficiaries, by our father, Mr. H. J. Lutchter Stark, independent executor of said estate.

3. We were kept informed of all developments disclosed by said Final Report as they occurred and have been supplied with all information and data required by us in connection therewith; and we are satisfied that the estate has been properly administered and that all distributions to beneficiaries have been made in full accordance with the terms and requirements of the Will.

Now, therefore, we, the said Homer Stark and William H. Stark II, acting jointly and each acting separately for himself, do hereby approve, ratify and accept the aforesaid administration of our said mother's will and estate and the aforesaid distributions to beneficiaries, and do hereby acknowledge receipt of the full amounts of cash and other property to which we, and each of us, are entitled from her estate and under her will, and do hereby release the said H. J. Lutchter Stark, in his capacity as independent executor of said will and estate and in his individual capacity as well, from all further obligation and liability to us, or either of us, with respect to said will and the administration thereof and said estate and the administration and distribution thereof, and with respect to that property which comprised the community estate of our said mother and father at the time of her death.

McKee Aff. Exh. 2. (emphasis added).

There can be no doubt that plaintiffs' predecessors in interest received and approved the final accounting of the Nita Stark Hill Estate. For purposes of this motion, plaintiffs are estopped as a matter of law from attempting to disown Bill Stark's and Homer Stark's recognition and acknowledgment that a final accounting had been given. See Mandola v. Mariotti, 557 S.W.2d 350, 352 (Tex. Civ.



App.--Houston [1st Dist.] 1977, writ ref'd n.r.e.) (estoppel operates on parties to the transaction and their privies). Therefore, plaintiffs request for a new accounting forty years later should be dismissed.

A dismissal of plaintiffs' request for an accounting does not mean that if plaintiffs can prove that Lutch Stark fraudulently withheld property, that no cause of action for impressing a constructive trust can be made. The key, however, is burden of proof. By cleverly asking for a new accounting of the Nita Stark Estate, after an accounting was already provided by the independent executor of the Nita Hill Stark Estate, plaintiffs are simply trying to shift the burden of proof in their fraud/constructive trust case to the defendants. Plaintiffs should be held to their burden of proof under the law, and be required to (1) bring forward evidence to prove that Lutch Stark fraudulently converted assets from the Nita Hill Stark Estate; and (2) trace such assets.

#### IV.

SECTION 149A OF THE TEXAS PROBATE  
CODE DOES NOT APPLY HERE BECAUSE  
THE ESTATE OF NITA HILL STARK IS CLOSED

Plaintiffs request an accounting of the Nita Hill Stark Estate under § 149A of the Texas Probate Code. However, § 149A contemplates that a party may only request an accounting only for an estate which is still under administration.

See Tex. Prob. Code Ann. § 149A ("The independent executor shall furnish the persons making the demand an exhibit in writing . . . setting forth in detail . . . such facts, if any, that show why the administration should not be closed and the estate distributed.") (emphasis added); see also 18 Woodward & Smith, Probate and Decedents Estates § 507.10 (Texas Practice Supp. 1985) ("The object of the [accounting statutes] is obviously that of giving persons interested in an estate a clearly defined remedy for those cases in which an independent executor needlessly prolongs the administration."). However, as acknowledged by both Bill Stark and Homer Stark, the Nita Hill Stark Estate was closed over forty years ago. McKee Aff. Exh. 2. Moreover, only days after the Final Report was acknowledged as having been received by Bill Stark and Homer Stark, the County Court in Orange County, Cause No. 1101, entered an order stating that all reports required by law "have been duly filed herein and approved by the Court." McKee Aff. Exh. 3. The Court then ordered that the Nita Hill Stark Estate administration be dropped from the docket of the court. Id.

Further, prior to the enactment of the Probate Code in 1955, an independent administration was presumed closed after the passage of four years from the probate of the Will. Owens v. McKean, 299 S.W.2d 324, 328 (Tex. Civ. App.--Austin 1957, writ ref'd n.r.e.); Nesbitt v. First Nat.

Bank, 108 S.W.2d 318, 320 (Tex. Civ. App.--Austin, 1937, no writ); 18 Woodward & Smith, Probate and Decedent's Estates § 1103 (Texas Practice 1971). The administration of the Nita Hill Stark Estate is closed. Plaintiffs are not entitled to a further accounting.

V.

ANY OBLIGATION OF LUTCHER STARK TO RENDER A  
FURTHER ACCOUNTING OF THE ESTATE OF NITA HILL  
HILL CEASED TO EXIST UPON LUTCHER STARK'S DEATH.

Plaintiffs have an additional hurdle in attempting to place a further accounting of the Nita Hill Stark Estate onto Nelda C. Stark. She does not have the obligation, merely by having served as independent executrix of Lutchter Stark's estate, to account for an estate over which Lutchter Stark served as executor. The relation of the executor to the estate of a decedent is one of trust. McLellan v. Mangum, 75 S.W. 840 (Tex. Civ. App.--1903, no writ). This relationship of trust ceases to exist upon the death of the executor. Id. Thus, the legal representative of the estate of a deceased executor does not succeed to the fiduciary obligations of the deceased executor. McClellan v. Mangum, 75 S.W. at 840. Such a result is consistent with the law regarding similar fiduciary relationships. See, e.g., Greene v. Schuble, 654 S.W.2d 436, 437 (Tex. 1983) (Death of managing conservator ends the conservatorship).

As in McLellan v. Mangum, the executrix of the Estate of Lutchter Stark does not succeed to Lutchter Stark's

duties and responsibilities as the independent executor of the Estate of Nita Hill Stark. If plaintiffs were entitled to a further accounting of the Estate, it should have been requested during Lutchter Stark's lifetime. Nelda C. Stark has no power or obligation, merely because she served as the independent executrix of Lutchter Stark's Estate, to provide a full and complete accounting of the Estate of Nita Hill Stark. Plaintiffs' request for a further accounting should be dismissed.

VI.

NELDA C. STARK NO LONGER  
OCCUPIES THE POSITION OF INDEPENDENT  
EXECUTRIX OF THE ESTATE OF LUTCHER STARK.

For the final hurdle, even if the executor of a deceased executor's estate succeeds to his fiduciary obligations to the prior estate, Nelda C. Stark has no power and cannot be compelled to provide an accounting of the Nita Hill Stark Estate, since Nelda C. Stark no longer serves as the independent executrix of the Lutchter Stark Estate. The final distribution of an estate's assets after all debts and claims against the estate are paid results in the closing of the estate. Pugh v. Turner, 145 Tex. 292, 197 S.W.2d 822, 826 (1946); Interfirst Bank-Houston, N.A. v. Quintana Petroleum Corp., 699 S.W.2d 864, 874 (Tex. App.--Houston [1st Dist.] 1985, writ ref'd n.r.e.). Once the estate has been closed, no judgment may be rendered for or against the

executor of the estate in a representative capacity. Pugh v. Turner, 197 S.W.2d at 826. As demonstrated by the affidavit of Nelda C. Stark, which is attached to this motion, all of the debts of the Lutcher Stark Estate had been paid and all of its assets had been distributed by 1979. The estate is closed. Pugh v. Turner, 197 S.W.2d at 826. Nelda C. Stark may no longer be sued or otherwise compelled to act in the capacity of independent executrix of the Lutcher Stark Estate. Id. Plaintiffs' claims against her in such capacity should therefore be dismissed.

VII.

CONCLUSION

Nita Hill Stark died in 1939 and the administration of her estate was closed over fifty years ago. If, as plaintiffs contend, Lutcher Stark converted assets from the Estate of Nita Hill Stark, plaintiffs' right of recovery lies in a fraud/constructive trust theory. To force Nelda C. Stark to provide an accounting of the Estate of Nita Hill Stark, merely because she served as the independent executrix of the Estate of Lutcher Stark, would shift the burden of proof in such a fraud/constructive trust case to the defending party, contrary to law and to logic. Plaintiffs chose to bring this dilatory action. They cannot be permitted to play legal games by waiting forty years and then saying that "we don't think we like having the burden of proof."

PRAYER

WHEREFORE, PREMISES CONSIDERED, Nelda C. Stark respectfully requests this Court, upon hearing, to enter a partial summary judgment declaring

- (1) that plaintiffs' request that the Court order Nelda C. Stark, pursuant to § 149A of the Texas Probate Code, to provide a full and complete accounting of the assets, both real and personal, of the Estate of Nita Hill Stark, Deceased, be dismissed; and
- (2) that plaintiffs are not entitled to any relief, at law or in equity, against Nelda C. Stark as independent executrix of the Estate of H. J. Lutchter Stark and that such claims be dismissed.

Nelda C. Stark also requests such other and further relief to which she may justly be entitled.

Respectfully submitted,

BAKER & BOTTS

By

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Ralph S. Carrigan *by WB*  
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was mailed, certified mail, return, receipt requested to all counsel of record on the 18 day of May, 1989.

Ralph Carrigan  
Ralph S. Carrigan *by WB*





NO. D-880,162C

IDA MARIE STARK, INDIVIDUALLY	\$	IN THE DISTRICT COURT OF
AND AS INDEPENDENT EXECUTOR	\$	
OF THE ESTATE OF	\$	
W. H. STARK, II, DECEASED	\$	
AND RAMONA ELIZABETH STARK	\$	
SANDS,	\$	
	\$	
PLAINTIFFS	\$	
	\$	
V.	\$	ORANGE COUNTY, T E X A S
	\$	
NELDA CHILDERS STARK,	\$	
INDIVIDUALLY, AND AS	\$	
INDEPENDENT EXECUTOR OF THE	\$	
ESTATE OF H. J. LUTCHER STARK,	\$	
DECEASED, ET AL.,	\$	
	\$	
DEFENDANTS	\$	260TH JUDICIAL DISTRICT

AFFIDAVIT OF CLYDE MC KEE, JR.

COUNTY OF ORANGE       )  
                              )  
STATE OF TEXAS         )

BEFORE ME, the undersigned authority, personally  
appeared Clyde McKee, Jr., who after being duly sworn upon his  
oath stated as follows:

1. My name is Clyde McKee, Jr. I am a  
resident of the City of Orange, Texas, and  
have been at all times mentioned herein.  
This affidavit is made upon my personal  
knowledge and the statements contained herein  
are true and correct. My knowledge of the  
H. J. Lutchter Stark family history regarding  
events which occurred before I was employed  
as an attorney for Lutchter Stark and Nelda C.  
Stark was obtained during my employment as an  
attorney for the Stark's from public records  
of Orange County, Texas regarding the history  
of the Stark family; the records of the

Lutcher Stark family; and the reputation of the Stark family history as stated to me by members of the Stark family.

2. On October 1, 1947, I was employed as an attorney for H. J. Lutcher Stark and his wife, Nelda C. Stark, and continued to represent Mr. Stark until his death on September 2, 1965. I continue to represent Mrs. Stark. Lutcher Stark was first married to Nita Hill on April 6, 1911. Two children, twin boys, were adopted by Lutcher Stark and Nita Hill Stark on the 24th day of March, 1925. The two boys were Homer B. H. Stark and William H. Stark.

3. Nita Hill Stark died on October 11, 1939. Her two adopted sons were the sole residuary legatees under her Last Will and Testament which was probated as Cause No. 1101, Estate of Nita Hill Stark, Deceased in the County Court of Orange County, Texas, filed on November 6, 1939. Lutcher Stark was appointed and served as the independent executor of her estate.

4. H. J. Lutcher Stark married Ruby Childers on April 6, 1941. Ruby Childers Stark died July 12, 1942. Lutcher Stark was appointed and served as the independent executor of her estate.

5. Lutcher Stark married Nelda Childers on December 16, 1943. Lutcher Stark died September 2, 1965. Nelda C. Stark was appointed and served as the independent executrix of his estate.

6. Attached hereto as Exhibit 1 is the Final Report of the Estate of Nita Hill Stark, Deceased. This report was prepared for Lutcher Stark by the accounting firm of Winkelman, Davies and Bakke of Houston, Texas. The report is dated March 31, 1948. The final report covers the administration of the Estate of Nita Hill Stark, Deceased, for the period October 11, 1939 to March 31, 1948, when the final distributions were made to the beneficiaries named in her Will.

7. A copy of the Final Report of the Estate of Nita Hill Stark was provided to both W. H. Stark and Homer Stark. Attached hereto as Exhibit 2 is an acceptance and release regarding the Nita Hill Stark Estate signed by W. H. Stark and Homer Stark on May 4, 1948.

8. On April 5, 1948, the Estate of Nita Hill Stark was dropped from the docket of the County Court in Orange County, Texas by order of the Court. Attached hereto as Exhibit 3 is a certified copy of the Court's order.

Clyde McKee Jr.  
Clyde McKee, Jr.

SWORN TO AND SUBSCRIBED to before me on this 18th  
day of May, 1989.

Norma J. Clark  
NOTARY PUBLIC IN AND FOR  
THE STATE OF TEXAS

My Commission expires 7/23/92

494

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

FINAL REPORT

March 31, 1948

Clyde McKee  
Exhibit 1

495

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

FINAL REPORT

March 31, 1948

INDEX

<u>Item No.</u>		<u>Page No.</u>
1	Comments . . . . .	1 - 9
2	Summary Statement - Income and Profit and Loss . . . . .	10
3	Income and Profit and Loss Statement . . . . .	11
4	Adjustment - Net Estate . . . . .	12
5	Distributions to Beneficiaries - Special Requests . . . . .	13
6	Other Debts of Decedent Paid . . . . .	14
7	Account of Beneficiaries - Homer and Wm. H. Stark II . . . . .	15 - 16
8	Accounts Receivable - Homer and Wm. H. Stark II . . . . .	17
9	Account Receivable - Wm. H. Stark II . . . . .	18
10	Account Receivable - Homer Stark . . . . .	19
11	State and Federal Taxes Paid . . . . .	20
12	Account Receivable - E. J. Latcher Stark . . . . .	21
13	Estates of Mr. and Mrs. W. H. Stark, Deceased . . . . .	22
14	Bonds Owned . . . . .	23 - 24
15	Statement Showing Household Furnishings and Subsequent Disposition Thereof Under Terms of Will . . . . .	25 - 34
16	Inventory of Jewelry and Showing Distribution of Separate and Community Jewelry to Homer and Wm. H. Stark II . . . . .	35 - 37
17	Statement of Cash Receipts and Disbursements . . . . .	38 - 41
18	Statement of Income and Expenses . . . . .	42
19	Dividends Received . . . . .	43
20	Profit and Loss from Sale of Capital Assets . . . . .	44
21	Profit From Sale of Furniture and Fixtures . . . . .	45
22	Profit on Sale of Real Estate Sold to E. J. L. Stark . . . . .	46
23	Detailed Statement Showing Assets Transferred to The Latcher & Moore Lumber Co. and Applied on Note of Indebtedness . . . . .	47 - 48
24	Stocks Owned . . . . .	49 - 50
25	Real Estate Owned . . . . .	51 - 52
26	Transfer of Assets in Payment of Note to The Latcher & Moore Lumber Company . . . . .	53

INDEX

497

Item No.

Page No.

27	Taxes Paid . . . . .	54
28	Statement of Realization and Liquidation of Net Estate . . . . .	55 - 58
29	Final Closing Journal Entries . . . . .	59 - 60

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WINKELMAN, DAVIES AND BAKKE

HERBERT W. WINKELMAN  
OLIVER H. BAKKE, JR.

PUBLIC ACCOUNTANTS AND AUDITORS  
608 SHELL BUILDING  
HOUSTON 2, TEXAS

R. GLENN DAVIES, C. P. A.

March 31, 1948

498

Mr. E. J. Litcher Stark, Executor  
Estate of Mrs. Nita Hill Stark, Deceased  
Stark Building  
Orange, Texas

Dear Sir:

In accordance with our engagement, we have prepared the second and final report covering the administration of the estate of Mrs. Nita Hill Stark, Deceased for the period October 11, 1939, date of decedent's death, to March 31, 1948, when the final distributions were made to the beneficiaries named in the will.

Our first report covered the transactions from the date of decedent's death, October 11, 1939, to September 30, 1945. Our second report also embodies some of the previous statements in order to properly explain the final disposition of the assets and liabilities which were brought forward from the report of September 30, 1945. We have included detailed statements in every instance to show each account as it was affected during the administration of this estate.

The net estate as carried forward as of September 30, 1945 was \$139,617.10 but the necessity for funds to meet the obligation of paying off the note of \$210,769.27 due The Litcher and Moore Lumber Company made it advisable to sell some of the estate's assets from which a substantial profit was realized, thus enabling the beneficiaries to receive larger amounts as distributions. The net profits for the period October 11, 1939 to March 31, 1948 amounted to \$109,865.80. State and Federal taxes paid amounted to \$35,742.81. Special bequests paid under the terms of the will amounted to \$45,155.12 and net distributions made to Homer Stark and Wm. E. Stark II



amounted to \$82,629.30 to each beneficiary or a total of \$165,258.60. The estate also paid other debts of decedent amounting to \$1,303.49. Detailed statements are included as part of this report covering the above mentioned amounts. A statement is also included showing adjustment of household furnishings which represented separate property and should not have been included as part of the net estate. The total of this amount was \$10,169.62 and included an adjustment of \$250.00 affecting the previous report which reduced the adjustment to \$9,919.62.

The following is a summary of the corpus of the estate on October 11, 1939, and the additions thereto and the disposition of the assets, either by distribution or by sale, and the payment of liabilities, from September 30, 1943 to the termination of administration of the estate March 31, 1948.

<u>Assets</u>	<u>9-30-43</u>	<u>10-11-39 to 3-31-48</u>	<u>Balance 3-31-48</u>
Cash			
Accounts Receivable	\$ 71,237.01	\$ 71,237.01	\$
Stocks and Bonds	64,563.11	64,563.11	
Real Estate and Improvements	100,333.13	100,333.13	
Office Furniture & Fixtures - Net Book Value	46,742.50	46,742.50	
Jewelry	160.00	160.00	
Household Furnishings	26,473.00	26,473.00	
	40,877.62	40,877.62	
<u>Total Assets</u>	<u>\$350,386.37</u>	<u>\$350,386.37</u>	<u>\$ -0-</u>
<u>Liabilities</u>			
Note Payable - The Litcher & Moore Lumber Company	\$210,547.27	\$210,547.27	\$
Account Payable - Margaret Milan	222.00	222.00	
<u>Total Liabilities</u>	<u>\$210,769.27</u>	<u>\$210,769.27</u>	<u>\$ -0-</u>
<u>Net Estate</u>	<u>\$139,617.10</u>	<u>\$139,617.10</u>	<u>\$ -0-</u>
<u>Represented By:</u>			
Estate Corpus October 11, 1939	\$147,511.84	\$ 9,919.62	\$137,592.22
Add: Profits 10-11-39 to 9-30-43	52,926.68	56,939.12	109,865.80
<u>Total Credits</u>	<u>\$200,438.52</u>	<u>\$ 47,019.50</u>	<u>\$247,458.02</u>
<u>Less: Deductions</u>			
Specific Bequests	\$ 45,153.12	\$ 2 and net	\$ 45,153.12
Other Debts of Decedent	1,303.49		1,303.49

(Continued)

	<u>9-30-45</u>	<u>10-1-45 to 3-31-48</u>	<u>Balance 2-31-48</u>
<u>Less: Deductions - Cont'd.</u>			
Distributions to Beneficiaries		165,258.60	165,258.60
State and Federal Taxes	<u>14,364.81</u>	<u>21,378.00</u>	<u>35,742.81</u>
<u>Total Deductions</u>	<u>\$ 60,821.42</u>	<u>\$186,636.60</u>	<u>\$247,458.02</u>
<u>Balance as Above</u>	<u>\$139,617.10</u>	<u>\$139,617.10</u>	<u>\$ -0-</u>

We will briefly comment on the above captions and explain the disposition or liquidation of all items comprising the net estate from the date of decedent's death to the termination date of the administration of the estate, March 31, 1948 viz:

#### Cash

The cash consisted of two bank accounts with the First National Bank in Orange, Texas. One account was a checking account and the other was a savings account. The savings account was distributed to Homer and Wm. H. Stark II in October and December 1945. The checking account was the active account through which the final liquidation of the estate was accomplished. We have included in both reports detailed statements of Cash Receipts and Disbursements to which we refer you for further details.

#### Accounts Receivable

Accounts Receivable due the estate on September 30, 1945 amounted to \$64,563.11 and the individual accounts comprising the total were as follows:

(1) Estates of W. H. and Mrs. W. H. Stark, Deceased	\$ 23,325.38
(2) E. J. Latcher Stark	30,018.81
(3) W. H. Stark II	5,247.05
(4) Homer Stark	<u>5,971.87</u>
<u>Total Accounts Receivable</u>	<u>\$ 64,563.11</u>

#### (1) Estates of W. H. and Mrs. W. H. Stark, Deceased

The amount of \$23,325.38 was collected in cash on December 12, 1945 from the above estates. This amount covered community earnings of E. J. Latcher Stark in the estates of Mr. and Mrs. W. H. Stark, Deceased, at the date of death of Mrs. Rita Will Stark, less the items which were applied against the account as follows:

Accrued Community Earnings in Estates of W. H. and Mrs. W. M. Stark, Deceased		\$ 30,825.38
Add: Specific Bequest Mrs. Nita Hill Stark from Estate of Mrs. M. M. Stark (By Will)		<u>20,000.00</u>
<u>Total</u>		\$ 50,825.38

Less: Account Payable Due by Mrs. Nita Hill Stark 10-11-39	\$ 15,000.00	
Cash Advance Received 11-24-41	10,000.00	
Bequest to I. B. Murray Paid by Estate of Mrs. M. M. Stark for Account of Estate of Mrs. Nita Hill Stark	<u>2,500.00</u>	<u>27,500.00</u>
<u>Balance</u>		\$ 23,325.38

(2) H. J. Litcher Stark

Mr. Stark was indebted to the estate as of September 30, 1945 in the amount of \$30,018.81. He was credited with the following property and payments which he transferred to the estate or paid for account of the estate viz:

One-Half Community Interest - Boat House	\$ 18,750.00
One-Half Community Interest - Lot 1 to 6 Blk. 49 Sheldon	12,500.00
Interest and Taxes Paid by Mr. Stark	<u>3,971.95</u>
<u>Total Credits Applied</u>	\$ 35,201.95

Mr. Stark was Charged With:

One-Half Community Interest		
Office Furniture	\$ 750.00	
One-Half Community Interest	3,750.00	
77/100 Acre Block "J"	683.14	
Check by Mr. Stark Paid to Estate 12-1945	<u>30,018.81</u>	<u>35,201.95</u>
Balance as Above		

Mr. Stark's excess of household furnishings which he received, over the other beneficiaries, amounted to \$16,390.00. Against this amount he received a credit of \$2,100.00 which covered his one-half interest in community jewelry which was distributed to Homer and Wm. H. Stark II, which left a net balance of \$14,290.00. This amount was paid by Mr. Stark to the estate on March 31, 1948.

(3 & 4) Homer and Wm. H. Stark II

The amounts due from Homer and Wm. H. Stark II of \$5,971.87 and \$5,247.05 respectively represent advances which were made to them. On December 12, 1945 Homer gave his personal check of \$724.82 to the estate. The accounts were then equal and the amounts were closed out and considered distributions to beneficiaries.

Stocks and Bonds

The following stocks and bonds were owned by the estate on September 30, 1945, the date of our first report:

Sinclair Oil Company - Stock - 1/2 Interest	\$ 306.25
Austin Country Club - Stock - 1/2 Interest	25.00
Cameron Telephone Company - Stock - 1/2 Interest	200.00
Chenier Business College - Stock - 1/2 Interest	125.00
Eroger Grocery Company - Stock - 1/2 Interest	2,769.38
Texas Corporation - Stock - 1/2 Interest	164.50
Orange Products Company - Stock - 1/2 Interest	50.00
The Orange County Water Company - Stock - 1/2 Interest	12,576.00
Orange Cameron Land Company, Inc. - Stock - 1/2 Interest	18,575.00
The Orange Investment Company, Inc. - Stock - 1/2 Interest	2,000.00
The Sabine Supply Company - Stock - 1/2 Interest	4,585.00
Vinton Petroleum Company of Texas - Stock - 1/2 Interest	1,457.00
<u>Transferred to The Litcher &amp; Moore Lumber Co. and Applied as a Credit on a Note Due the Co.</u>	<u>\$ 42,833.13</u>
United States Certificate of Indebtedness (100% Owned)	50,000.00
United States Defense Bonds (100% Owned)	7,500.00
<u>Total Stocks and Bonds</u>	<u>\$100,333.13</u>

Of the \$100,333.13 book value of stocks \$42,833.13 of book value of stocks was transferred to The Litcher and Moore Lumber Company at the market value of \$40,289.87 and the amount of \$40,289.87 was applied against the note due the Company by the estate. Detail statements are included in this report showing the disposition of these stocks. The Certificate of Indebtedness of \$50,000.00 was redeemed on December 1, 1945 and the proceeds of \$50,218.75 were deposited in the estate bank account. The Defense Bonds which cost the estate \$7,500.00 were distributed in kind to Homer and Wm. Stark II in December, 1947. The estate previously distributed as a special bequest the stock of Montgomery Ward & Company amounting to \$24,590.62 to H. J. Litcher Stark; it was bequeathed to Mr. Stark by will. Likewise the stock of United Gas Improvement Company included in the estate tax return at the value of \$840.00 was distributed as a special bequest to Margaret Milan under date of November 28, 1941. The Miami Copper Company stock was sold prior to September 30, 1945 for \$195.77.

Real Estate

505

The estate owned a one-half community interest in the following items of real estate:

Lake Shore Lots - Austin, Texas	
Lots 1 to 8 Blk. 48 Amended Sheldon (Home)	\$ 200.00
Lots 1 to 6 Blk. 49 Amended Sheldon (Hughes House)	8,500.00
87 1/2 x 150' off Lots 7, 8 & 9 Blk. 10 1/2 Amended Sheldon	3,250.00
77/100 Acre out of Block "J" (16th and Park)	500.00
2 Acres out of the Joseph Richey Survey (Country Club Road)	750.00
20.5 Acres in the E. B. Longley Survey (North of Country Club)	185.00
5 Acres out of the T & M O RR Co. Survey #21	512.50
Improvements on Lot 6 Fractional Blk. 1 Upper Survey	20.00
6 Acres in F. E. Farwell Survey - Country Club	2,500.00
Ruby Lake Property - Colorado	150.00
120' x 155 Lot West Orange (Part of Blk. 15)	125.00
114.80 Acres in John Creamer and John Francis Survey (Country Club)	250.00
	<u>30,000.00</u>
<u>Total Real Estate</u>	<u>\$ 46,742.50</u>

In addition to the above there was distributed directly to Homer and Wm. H. Stark II an undivided one-half interest in 1047 acres of land in Cameron Parish, Louisiana which later was conveyed by them individually to The Latcher and Moore Lumber Company to be applied as a reduction of the note due by the estate to The Latcher and Moore Lumber Company. The real estate carried on the books at the value of \$46,742.50 was sold or otherwise disposed of in the following manner:

1. All property, except Boat House, Hughes House, 77/100 Acres Blk. "J" sold to The Latcher and Moore Lumber Co. for a total consideration of \$102,100.00
  2. The Louisiana lands were transferred individually by the beneficiaries, Homer and Wm. H. Stark II, to The Latcher and Moore Lumber Co. of (1/2 Interest) 14,500.00
- Total Applied on Note of  
The Latcher & Moore Lbr. Co. \$116,600.00
3. The 77/100 Acre of Land in Blk. "J" was sold to H. J. Latcher Stark 3,750.00
  4. Mr. Stark transferred his one-half interest in the Boat House property for credit to his account and the Boat House property was transferred to Homer Stark for \$37,500.00 (1/2 Estate) 18,750.00

- 504
5. Mr. Stark transferred his one-half interest in the Hughes House to the estate for credit to his account. It was then distributed 100% to Wm. H. Stark II for \$25,000.00 (1/2 Estate)

12,500.00

6. The Austin property was sold 5-11-45 and the estate received a total net consideration of

31,850.00

Total Amount Realized From  
Real Estate

\$183,450.00

\*See Credited to Beneficiaries Distributions

Household Furnishings

The household furnishings were appraised by the American Appraisal Company at a total value of \$82,755.25 of which one-half or \$41,377.62 was included in the estate tax return. It was found subsequently that the appraisers had erroneously included in the total valuation \$20,339.25 of separate property which belonged to E. J. Litcher Stark. The amount of \$20,339.25 was eliminated from the assets in this report (See adjustment for \$10,169.62 - \$250.00 or \$9,919.62) making the correct community household furnishings \$62,416.00 as of the date of decedent's death. Out of this amount three Chinese Rugs were bequeathed to Norma Hill which were valued at \$500.00, and which reduced the total community household furnishings to \$61,916.00. Of this amount Mr. Stark owned a one-half community interest or \$30,958.00 and the beneficiaries, Homer and Wm. H. Stark II, were entitled to \$30,958.00. In the division of the household furnishings the beneficiaries, Homer Stark selected \$947.40 of such household furnishings of the total of \$15,478.99 of which he was entitled to, thus giving him a credit in the final accounting of \$14,531.59. Wm. H. Stark II elected to take household furnishings valued at \$13,620.60 of the \$15,479.01 of value to which he was entitled, thus giving him a credit in the final accounting of \$1,858.41. Since Homer and Wm. H. Stark II did not elect to take the full value of the furnishings Mr. Stark received \$47,348.00 of the value of one-half community interest of the estate whereas he was entitled to receive \$30,958.00. He therefore received an excess of \$16,390.00 which he paid for by check under date of March 31, 1948.

The household furnishings were listed from the inventory in a detailed statement and the beneficiaries personally selected the items desired for their use and the values attributed to each item by the Appraisal Company were used in arriving at the aggregate distributions applicable to each beneficiary. The selections were made and agreed upon with Mr. H. L. Woodworth over a period of time, who recorded the items as and when selected.

#### Office Furniture and Fixtures

The office furniture, fixtures and equipment was valued in the estate tax return at \$400.00 and was sold to Mr. H. J. Litcher Stark for \$750.00 in December, 1943.

#### Jewelry

The jewelry valued at \$26,973.00 in the estate tax return less a special bequest by will to Helen Hughes of opals valued at \$500.00 was distributed in kind to the beneficiaries, Homer and Wm. H. Stark II. There was distributed \$4,200.00 of community jewelry to Homer and Wm. H. Stark II of which \$2,100.00 or one-half was credited to H. J. Litcher Stark in the final accounting.

#### Other Property

The Boat "Nita" was sold by the estate on August 30, 1943. It was included in the estate tax return at \$500.00. The Packard Automobile which is included in the estate tax return at \$450.00 was also sold on August 11, 1944.

#### Note Payable - The Litcher and Moore Lumber Company

At the time of death of Mrs. Nita Hill Stark the community interest of H. J. Litcher Stark was indebted on a note payable to the above named company in the amount of \$387,968.95, and accrued interest to October 11, 1939, in the amount of \$9,664.35, or a total of \$397,633.30. One-half of this amount represented a community liability due by the Nita Hill Stark Estate, or \$198,816.65. To this amount interest

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accrued for subsequent periods, which was added to the note and which increased the total liability as of September 30, 1945 to \$210,547.27 as follows:

One-Half of Note 10-11-39		\$192,874.48
<u>Accrued Interest</u>		
To 10-11-39		
October 11, 1939 to December 31, 1939	\$ 4,832.17	
January 1, 1940 to December 31, 1940	1,268.16	
January 1, 1941 to December 31, 1941	5,786.23	
	<u>5,786.23</u>	17,672.79
<u>Total Amount of Note</u>		<u>\$210,547.27</u>

The Note Was Paid As Follows:

Cash Paid by the Estate	\$ 53,657.40
Estate Real Estate - Market Value	102,100.00
Louisiana Land - Conveyed Individually by Beneficiaries - Homer & Wm. H. Stark II	14,500.00
Stocks - Market Value	<u>40,289.87</u>
<u>Total</u>	<u>\$210,547.27</u>

Account Payable - Margaret Milan

Margaret Milan was entitled to receive as a special bequest the stock of United Gas Improvement Company. The stock was not delivered until November 28, 1941. In the meantime dividends had been collected in the amount of \$222.00 which were due her. She was paid December 10, 1945.

The administration of the estate was closed as of March 31, 1948 and the checks covering the final payments to the beneficiaries were made on that date.

Respectfully submitted,

*Winkelmann, Davies & Bakke*

WINKELMAN, DAVIES AND BAKKE  
Public Accountants and Auditors

Houston, Texas

March 31, 1948



ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

SUMMARY STATEMENT - INCOME AND PROFIT AND LOSS

For the Period October 11, 1939 to March 31, 1948

507

<u>Periods</u>	<u>Amount</u>
For the Period October 11 to December 31, 1939 (See Audit Report 9-30-45 Page 60)	\$ 701.42
For the Calendar Year 1940 (See Audit Report 9-30-45 Page 61)	11,915.27
For the Calendar Year 1941 (See Audit Report 9-30-45 Page 62)	13,568.73
For the Calendar Year 1942 (See Audit Report 9-30-45 Page 63)	3,833.92
For the Calendar Year 1943 (See Audit Report 9-30-45 Page 64)	3,503.12
For the Calendar Year 1944 (See Audit Report 9-30-45 Page 65)	282.93
For the Calendar Year 1945 (See Separate Statement)	86,171.95
For the Calendar Year 1946 (See Separate Statement)	1,502.85
For the Calendar Year 1947 (See Separate Statement)	None
For the Fractional Period - January 1 to March 31, 1948 (See Separate Statement)	375.00
<u>Total To Date - March 31, 1948</u>	<u>\$109,865.80</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

508

INCOME AND PROFIT AND LOSS STATEMENT

For the Period January 1, 1946 to March 31, 1948 Inclusive

<u>Items</u>	<u>Calendar Years</u>		<u>Fractional</u>
	<u>1946</u>	<u>1947</u>	<u>Period</u>
Income	None	None	1-1 to 3-31-48
<u>Expenses</u>			None
Auditing Expense (10-11-39 to 9-30-45)	\$ 1,500.00	\$	\$ 375.00
General Expense - Recording Fees	2.85		
<u>Net Losses</u>	<u>\$ 1,502.85</u>	<u>\$</u>	<u>\$ 375.00</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

ADJUSTMENT - NET ESTATE

March 31, 1948

509

<u>Explanation</u>	<u>Amount</u>
To Adjust Amount of Total Value of Household Furnishings Included in the Original Value in Net Estate as of October 11, 1939. The amount Shown was One-Half of \$82,755.25 or \$41,377.62. In Accordance with the Provisions of the Will the Chinese Rugs were Distributed to Norma Hill which were Valued at \$500.00 Leaving \$82,255.25. Included in the Amount of \$82,255.25 However was \$20,339.25 of Separate Property which Reduced the Amount to \$61,916.00, the Amount Representing the Actual Community Household Furnishings of Which \$30,958.00 was Distributable to Homer and Bill Stark. This Entry is made to Eliminate One-Half of the \$20,339.25 from the Value of the Net Estate and Correct an Entry made on Page 34 of a Previous Audit Report as of 9-30-45 in which \$500.00 for the Rugs was Credited Whereas Only \$250.00 should have been Credited	
One-Half of \$20,339.25 Equals	\$ 10,169.62
Less: Error Audit Report 9-30-45	<u>250.00</u>
<u>Adjustment</u>	<u>\$ 9,919.62</u> \$ 9,919.62

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

DISTRIBUTIONS TO BENEFICIARIES - SPECIAL REQUESTS

October 11, 1939 to March 31, 1948

510

Beneficiary	Date Delivered	Check No.	Amount	
			Items	Total
<u>Mrs. Helen Hughes</u>				
Cash	11-21-41	14	\$ 1,000.00	
Opals (Opal Ring Not Delivered)			500.00	\$ 1,500.00
<u>Lynn Boyd Milam, Jr.</u>				
Cash	11-26-41	15		1,000.00
<u>Grace Hill Milam - Cash</u>	11-22-41	16		1,500.00
<u>Grace Hill Wade - Cash</u>	11-24-41	17		1,000.00
<u>Norma Hill</u>				
Cash	11-25-41	18	\$ 1,500.00	
Chinese Rugs (3 Rugs)	"		500.00	2,000.00
<u>Dorothy Hill Thrasher - Cash</u>	1- 4-44	19		1,000.00
<u>Mary Drake - Cash</u>	11-21-41	20		1,500.00
<u>John Drake - Cash</u>	"	21		1,500.00
<u>Clementine Rosenthal - Cash</u>	11-26-41	22		500.00
<u>Julia Wells - Cash</u>	"	23		500.00
<u>Nita Stark Smith - Cash</u>	12- 4-41	24		500.00
<u>Rose Burki (Graham Bruce, Adm.)</u>				
Cash	2- 5-42	26		750.00
<u>Betty Hill - Cash</u>	12-13-43	35		500.00
<u>Margaret Milam</u>				
United Gas Improvement Co. Stock	11-28-41			840.00
<u>I. B. Murray - Cash</u>				2,500.00
<u>Homer Stark - Louisiana Land</u>				1,736.25
<u>W. H. Stark II - Louisiana Land</u>				1,736.25
<u>H. J. Lutscher Stark</u>				
Montgomery Ward & Company Stock				24,590.62
<u>Total Special Requests</u>				<u>\$ 45,153.12</u>

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ESTATE OF MRS. NITA HILL STARK, DECEASED  
Orange, Texas

OTHER DEBTS OF DECEDENT PAID

511

For the Period October 11, 1939 to March 31, 1948

<u>Items</u>	<u>A m o u n t</u>	
	<u>Items</u>	<u>Total</u>
<u>During the Calendar Year 1940</u>		
L. Leebinger - Appraisal of Jewelry One-Half Community not Deducted in Federal Estate Tax Return	\$ 75.00	
American Appraisal Company - Appraisal of Furnishings. One-Half Community not Deductible in Estate Tax Return	590.32	\$ 665.32
<u>During the Calendar Year 1941</u>		
H. J. Lutzer Stark - Additional Federal Income Taxes - Mrs. Nita Hill Stark for the Year 1937	\$ 13.17	
Winkelman and Davies - Preparation Estate Tax Return - One-Half Community not Allowed by Examiners as a Deduction	625.00	638.17
<u>Total Other Debts of Decedent</u>		<u>\$ 1,303.49</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

512

ACCOUNT OF BENEFICIARIES - HOMER AND WM. H. STARK II

October 11, 1939 to March 31, 1948

	<u>Homer Stark</u>	<u>Wm. H. Stark II</u>	<u>Total</u>
<u>Credits to Beneficiaries</u>			
Louisiana Land Applied to The Litcher and Moore Lumber Co. Note by Wm. H. Stark II and Homer B. Stark	\$ 7,250.00	\$ 7,250.00	\$ 14,500.00
Rental Collected on 1041 Acres - Cameron Parish for 12 Months	260.25	260.25	520.50
<u>Total Credits</u>	<u>\$ 7,510.25</u>	<u>\$ 7,510.25</u>	<u>\$ 15,020.50</u>
<u>Distributions and Charges to Beneficiary Accounts</u>			
Distribution of Boat House and Equipment to Homer Stark	\$ 21,250.00	\$	\$ 21,250.00
Distribution of Tommy Hughes House to Wm. H. Stark II		15,750.00	15,750.00
Cash Advances - Accounts Receivable (See Separate Statements)	5,247.05	5,247.05	10,494.10
Jewelry Distributed in Kind - Community Property	1,485.50	2,714.50	4,200.00
Jewelry Distributed in Kind - Separate Property	12,186.50	12,186.50	24,373.00
Household Furnishings - Distributed in Kind	947.40	13,620.60	14,568.00
Cash Distribution - 2-5-46		10,000.00	10,000.00
Cash Distribution - 6-14-46		10,000.00	10,000.00
Cash Distribution - 11-14-46	10,000.00		10,000.00
Cash Distribution - 3-20-46		10,000.00	10,000.00
Cash Distribution - 5-7-47	5,000.00		5,000.00
Cash Distribution - 5-20-47	2,000.00		2,000.00
Cash Distribution - 10-2-47	3,000.00		3,000.00
Cash Distribution - 10-27-47	3,000.00		3,000.00
Cash Distribution - 12-4-47	2,000.00		2,000.00
Distribution - United States Bonds	3,199.29	8,199.30	11,398.59
Cash Distribution - Savings Account 1945	3,750.00	3,750.00	7,500.00
Cash Distribution - Savings Account 1945	102.21	102.21	204.42
<u>Total Distributions, Etc.</u>	<u>3,315.64</u>	<u>3,310.35</u>	<u>6,625.99</u>
<u>Balance</u>	<u>\$ 76,485.52</u>	<u>\$ 84,880.51</u>	<u>\$ 161,366.03</u>
	<u>\$ 68,973.34</u>	<u>\$ 77,370.26</u>	<u>\$ 146,343.60</u>

(Continued)

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

518

ACCOUNT OF BENEFICIARIES - HOMER AND WM. H. STARK II

October 11, 1939 to March 31, 1948

Page #2

	<u>Homer Stark</u>	<u>Wm. H. Stark II</u>	<u>Total</u>
<u>Balance - Brought Forward</u>	\$ 68,973.34	\$ 77,370.26	\$146,343.60
Final Cash Distribution to Beneficiaries 5-31-48	\$ 13,655.96	\$ 5,259.04	\$ 18,915.00
<u>Totals - March 31, 1948</u>	\$ 82,629.30	\$ 82,629.30	\$165,258.60
* Original Valuation (\$26,973.00 - \$500.00)	\$ 26,473.00		
Less: Community Jewelry	4,200.00		
<u>Balance</u>	\$ 22,273.00		
Add: 1/2 Community Jewelry Due to H. J. Latcher Stark	2,100.00		
<u>Total Adjustment</u>	\$ 24,373.00		
* Opals to Helen Hughes			

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ESTATE OF MRS. NITA HILL STARK, DECEASED  
Orange, Texas  
ACCOUNTS RECEIVABLE - HOMER AND WM. H. STARK II  
March 31, 1948

514

Homer Stark

For Cash Advances		
5 - \$1,000.00 United States "E" Bonds (In Bank)	\$ 2,221.87	
	<u>3,750.00</u>	

Total Homer Stark Account

\* \$ 5,971.87

Wm. H. Stark II

For Cash Advances		
5 - \$1,000.00 United States "E" Bonds (In Bank)	\$ 1,497.05	
	<u>3,750.00</u>	

Total Wm. H. Stark II

5,247.05

Total

\$ 11,218.92

Liquidated and Distributed As Follows:

5 - \$1,000.00 United States "E" Bonds to Homer Stark	\$ 3,750.00
5 - \$1,000.00 United States "E" Bonds to Wm. H. Stark II	3,750.00

To Equalize Accounts For Realization in Distribution

Cash Advances - Homer Stark	\$ 2,221.87	
Cash Advances - Wm. H. Stark II	<u>1,497.05</u>	1,497.05
		<u>1,497.05</u>
<u>Balance Due by Homer Stark and Paid Cash</u>		<u>724.82</u>

Balance As Above

\$ 11,218.92

* Homer Stark	\$ 5,971.87
Less: Amount Paid by Check	<u>724.82</u>
<u>Balance as Above</u>	<u>\$ 5,247.05</u>



ESTATE OF MRS. NITA HILL STARK, DECEASED  
Orange, Texas

ACCOUNT RECEIVABLE - WM. H. STARK II  
September 30, 1945

515

<u>Date</u>	<u>To Whom Paid</u>	<u>Check No.</u>	<u>Amount</u>
9-10-45	Collector of Internal Revenue	33	\$ 139.90
12-14-45	Collector of Internal Revenue	36	139.90
6- 2-44	First National Bank in Orange (Ins.)	39	109.80
5- 8-45	First National Bank in Orange "E" Bond	43	3,750.00
6- 6-45	Mrs. M. H. Stark Estate	44	727.14
6-20-45	First National Bank in Orange (Ins.)	45	109.80
12-31-44	Taxes 1939 to 1940 Inclusive - La.		<u>270.51</u>
	<u>Total</u>		* <u>\$ 5,247.05</u>

\* Cleared by Journal Entry as a Distribution 12-12-45

ESTATE OF MRS. NITA HILL STARK, DECEASED  
Orange, Texas

ACCOUNT RECEIVABLE - HOMER STARK

September 30, 1945

516

<u>Date</u>	<u>To Whom Paid</u>	<u>Check No.</u>	<u>Amount</u>
9-10-45	Collector of Internal Revenue	33	\$ 106.87
12-14-45	Collector of Internal Revenue	36	306.87
6-2-44	First National Bank in Orange (Ins.)	39	109.80
5-18-45	First National Bank in Orange "E" Bond	43	3,750.00
6-6-45	Mrs. M. M. Stark Estate	44	1,318.05
6-20-45	First National Bank in Orange (Ins.)	45	109.80
12-31-44	Taxes - 1939 - 1940 Inclusive - La.		270.50
	<u>Total</u>		<u>\$ 5,971.87</u>

\*Cleared by Journal Entry as a Distribution 12-12-45

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATE AND FEDERAL TAXES PAID

For the Period October 11, 1939 to March 31, 1948

517

<u>Items</u>	<u>Date</u>	<u>Federal Estate Taxes</u>	<u>State Inheritance Taxes</u>	<u>Federal Income Taxes</u>	<u>Total</u>
Federal Estate Taxes	5-17-40	\$ 4,153.19	\$	\$	\$ 4,153.19
Additional Federal Estate Taxes	7-22-41	5,404.16			5,404.16
<u>State Inheritance Taxes</u>					
Helen Hughes	6-10-40				
Grace Hill Milam	"		26.00		
Norma Hill	"		20.00		
Dorothy Hill Thrasher	"		75.00		
Mary Drake	"		20.00		
John Drake	"		50.00		
I. B. Murray	"		50.00		
Mademoiselle Burki	"		100.00		
Homer Stark	"		12.50		
William Stark	"		58.40		
<u>Total</u>			55.40		
State Inheritance Taxes 1926 Law	6-2-41		\$ 465.30		465.30
			\$ 382.10		382.10
<u>Income Taxes</u>					
For the Fractional Year 1939	9-11-41				
For the Calendar Year 1940	3-5-41			\$ 58.39	58.39
For the Calendar Year 1940	9-10-41			\$ 350.33	
For the Calendar Year 1940	10-22-41			660.64	
For the Calendar Year 1940	4-16-43			86.76	
<u>Total</u>				590.82	
For the Calendar Year 1941	10-30-42			\$ 313.39	313.39
For the Calendar Year 1941	9-13-44			\$ 3,625.35	
<u>Total</u>				580.24	
For the Calendar Year 1943	3-6-44			\$ 3,045.11	3,045.11
For the Calendar Year 1944	3-8-45			\$ 130.87	130.87
For the Calendar Year 1945	12-29-45			412.30	412.30
<u>Total</u>				21,378.00	21,378.00
<u>Total State &amp; Federal Taxes Paid</u>		\$ 9,557.35	\$ 847.40	\$ 25,338.06	\$ 35,742.81

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

ACCOUNT RECEIVABLE - H. J. LUTCHER STARK

March 31, 1948

518

Balance Per Audit Report - September 30, 1945

\$ 30,018.81

Credits to H. J. Lutchar Stark Since Sept. 30, 1945

Interest to The Lutchar & Moore Lumber Company on Note	\$ 1,052.58	
Taxes Paid and to be Paid by H. J. Lutchar Stark	2,899.37	
Sale of One-Half Undivided Interest to the Estate in Lots 1 to 6 Block 49 Sheldon Addition	12,500.00	
Sale of One-Half Undivided Interest to the Estate in Boat House and Equipment	18,750.00	
To Credit Mr. Stark with his Portion of Community Interest in Jewelry Distributed to Homer and Bill	2,100.00	
Check in Payment of Account	14,290.00	
		<u>51,591.95</u>

Balance Credit

\$ 21,573.14

Charges to H. J. Lutchar Stark Since Sept. 30, 1945

One-Half Community Interest in Office Furniture	\$ 750.00	
Purchase of 77/100 Acre out of Block "J" Amended Sheldon Addition (16th and Park)	3,750.00	
Check to H. J. Lutchar Stark for Amount Due	683.14	
Amount Due by Mr. Stark for Distribution of Household Furnishings	16,390.00	
		<u>21,573.14</u>

Balance - March 31, 1948

\$ -0-

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

ESTATES OF MR. AND MRS. W. H. STARK, DECEASED

December 12, 1945

519

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Balance Account - September 30, 1945

\$ 23,325.38

Paid by Check and Deposited in Estate Bank Account

23,325.38

Balance

\$ -0-

520

BONDS OWED

March 31, 1948

5. 0 1 2

ESTATE OF MRS. NYTA HILL STARK, DECEASED

Orange, Texas

BONDS OWNED

March 31, 1948

521

<u>Description</u>	<u>Bond No.</u>	<u>Date of Bond</u>
<u>United States Defense Bonds</u>		
In the Name of Homer Stark	M9806112E	5-1945
	M9472366E	"
	M9472367E	"
	M9472368E	"
	M9472369E	"
In the Name of Wm. H. Stark II	M9806113E	5-1945
	M9806114E	"
	M9806115E	"
	M9806116E	"
	M9806117E	"
<u>Total Bonds Owned</u>		

(Distributed in Kind 12-4-1947)

522

Cost of Bonds  
Owned by the Estate

<u>Items</u>	<u>Total</u>
\$ 750.00	
750.00	
750.00	
750.00	
<u>750.00</u>	\$ 3,750.00
\$ 750.00	
750.00	
750.00	
750.00	
<u>750.00</u>	<u>3,750.00</u>
	<u>\$ 7,500.00</u>

Fair Market Value  
100% Owned by Estate

<u>Items</u>	<u>Total</u>
\$ 790.00	
790.00	
790.00	
790.00	
<u>790.00</u>	\$ 3,950.00
\$ 790.00	
790.00	
790.00	
790.00	
<u>790.00</u>	<u>3,950.00</u>
	<u>\$ 7,900.00</u>



523

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. STARR  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. NITA HILL STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

524

March 31, 1948

Rooms	Total	Separate Property	Balance Community	Beneficiaries'	
				H. J. L. Stark	Homer Stark
<u>Rugs</u>					
First Floor Entrance Hall	\$ 685.00	\$ 550.00	\$ 135.00		
Living Room	665.10	665.00	.10		
Guest Room - Pink	233.00		233.00		
Guest Room - Blue	406.00		406.00		
Dining Room	2,040.00	470.00	1,570.00		
Breakfast Room (Hooked Rugs)	N/V		N/V		
Stairway Rugs	129.00		129.00		
Second Floor Hall	30.00		30.00		
Second Floor - Living Room	180.25		180.25		
Second Floor - Linen Closet	19.00		19.00		
Second Floor - Passage	20.00		20.00		
Second Floor - Bath & Powder Room	7.00		7.00		
Second Floor - Master Room	15.00		15.00		
Sewing Room	16.00		16.00		
Boys' Room	42.00		42.00		
Mademoiselle's Room	58.50		58.50		
Mademoiselle's Sitting Room	92.00		92.00		
Garage - First & Second Floor Strs.	2.50		2.50		
Garage - Second Floor Hall	5.50		5.50		
Garage - Maids Room	9.75		9.75		
Second Floor - Store Room	2,026.75	1,587.25	439.50		
Second Floor - Sitting Room	35.00	35.00			
<u>Total Rugs</u>	<u>\$ 6,717.35</u>	<u>\$ 3,307.25</u>	<u>\$ 3,410.10</u>	<u>\$ 1,705.05</u>	<u>\$ 872.55</u>

\*See Adjustment 5 Rugs to Norma Hill

Draperies

First Floor Entrance Hall	\$ 75.00	\$ 75.00	\$		
Living Room	65.00		65.00		
Guest Room - Pink	34.00		34.00		
Guest Room - Blue	40.00	35.00	5.00		
Dining Room First Floor	85.00		85.00		
Breakfast Room	7.00		7.00		
Second Floor Bath Room	1.00	1.00			
Second Floor Living Room	13.00		13.00		
Second Floor Game Room	11.00		11.00		
Second Floor - Bath & Powder	2.25		2.25		
Second Floor - Master Room	24.00	20.00	4.00		
Second Floor - Sewing Room	2.00		2.00		
Second Floor - Boys' Room	14.00		14.00		

(Continued)

525

<u>Share</u>	<u>Distributions in Kind</u>				<u>Equalizing Balance</u>		
<u>Wm. H. Stark II</u>	<u>H. J. L. Stark</u>	<u>Homer Stark</u>	<u>Wm. H. Stark II</u>	<u>H. J. L. Stark</u>	<u>Homer Stark</u>	<u>Wm. H. Stark II</u>	

526

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

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ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. NITA HILL STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

527

Page #2

Rooms	Total	Separate Property	Balance Community	Beneficiaries'	
				H. J. L. Stark	Homer Stark
<u>Draperies - Cont'd.</u>					
Mademoiselle's Room	1.50		1.50		
Mademoiselle's Sitting Room	1.00		1.00		
Garage - Second Floor Sitting Room	1.00		1.00		
Garage - Storeroom	7.00		7.00		
Garage - Maid's Room	3.00		3.00		
First Floor - Guest Bath Room	2.75		2.75		
<u>Total Draperies</u>	<u>\$ 389.50</u>	<u>\$ 131.00</u>	<u>\$ 258.50</u>	<u>\$ 129.25</u>	<u>\$ 64.62</u>
<u>Musical Instruments</u>					
First Floor - Living Room	\$ 300.00	\$ 300.00	\$		
Second Floor - Living Room	150.00		150.00		
Second Floor - Boys' Room	40.00	* 40.00			
<u>Total Musical Instruments</u>	<u>\$ 490.00</u>	<u>\$ 340.00</u>	<u>\$ 150.00</u>	<u>\$ 75.00</u>	<u>\$ 37.50</u>
*Homer Stark					
<u>Furniture and Miscellany</u>					
First Floor - Porch	\$ 16.10	\$	\$ 16.10		
First Floor - Entrance Hall	829.50	529.00	300.50		
First Floor - Living Room	438.50	336.00	102.50		
First Floor - Guest Room Pink	194.00	19.00	175.00		
First Floor - Guest Bath Room	15.00		15.00		
First Floor - Guest Room Blue	246.00	276.50	269.50		
First Floor - Dining Room	895.00	390.00	505.00		
First Floor - Breakfast Room	243.50	30.00	213.50		
First Floor - Butlers Pantry	65.00		65.00		
First Floor - Porte-Cochere	19.00		19.00		
First Floor - Kitchen	324.00		324.00		
First Floor - Rear Hall	13.00	12.00	1.00		
First Floor - Porch	211.25	160.00	51.25		
Second Floor - Hall	10.50		10.50		
Second Floor - Bath	13.00		13.00		
Second Floor - Living Room	863.60	247.50	616.10		
Second Floor - Closet	555.00	547.50	7.50		
Second Floor - Game Room	147.00		147.00		
Second Floor - Closet	244.50	110.00	134.50		
Second Floor - Linen Closet	52.50	1.00	51.50		
Second Floor - Passage	31.00	* 20.00)			
		2.00)	9.00		
Second Floor - Closet	36.00		36.00		

(Continued)

528

Share Wm. H. Stark II	Distributions in Kind			Equalizing Balance		
	H. J. L. Stark	Homer Stark	Wm. H. Stark II	H. J. L. Stark	Homer Stark	Wm. H. Stark II
\$ 64.63	\$ 258.50	\$	\$	\$ 129.25	\$ 64.62	\$ 64.63
\$ 37.50	\$ 150.00	\$	\$	\$ 75.00	\$ 37.50	\$ 37.50

529

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. NITA HILL STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

Page #3

Rooms	Total	Separate Property	Balance Community	Beneficiaries'	
				H. J. L. Stark	Homer Stark
<u>Furniture and Miscellany - Cont'd.</u>					
Second Floor - Bath & Powder	67.50	6.00	61.50		
Second Floor - Master	265.00	37.00			
Mrs. M. E. Stark, Homer & Bill		* 85.00	143.00		
Second Floor - Sewing Room	44.50	2.50	42.00		
Second Floor - Boys' Room	355.00	115.00	58.50		
Mrs. M. E. Stark, Homer & Bill		* 181.50			
Second Floor - Mademoiselle's Room	127.50	65.50	62.00		
Second Floor - Mademoiselle's Sitting Room	77.00				
Garage First Floor	168.00	26.00	51.00		
Garage Hall - Second Floor	27.00		168.00		
Garage - Laundry	134.00		27.00		
Garage - Maids Room Second Floor	69.25	69.00	69.00		
Garage - Second Floor Bath	2.00	80.00	9.25		
Garage - Second Floor Sitting Room	36.00		2.00		
Garage - Second Floor Sleeping Porch	5.00	2.00	34.00		
Garage - Second Floor - Store Room	482.50		5.00		
		168.75	315.75		
<u>Total Furniture &amp; Miscellany</u>	<u>\$ 7,643.20</u>	<u>\$ 3,514.75</u>	<u>\$ 4,128.45</u>	<u>\$ 2,064.23</u>	<u>\$ 1,032.11</u>
<u>Objects of Art</u>					
First Floor - Entrance Hall	\$ 240.00	\$ 39.00	\$ 201.00		
First Floor - Living Room	346.00	101.00	245.00		
First Floor - Guest Room Pink	37.00	32.00	5.00		
First Floor - Guest Room Blue	114.00		114.00		
First Floor - Dining Room	310.00	277.00	33.00		
First Floor - Breakfast Room	219.00		219.00		
First to Second Floor - Stairway	175.50	25.50	150.00		
Second Floor - Living Room	209.00	30.00	179.00		
Second Floor - Game Room	30.00		30.00		
<u>Total Objects of Art</u>	<u>\$ 1,678.50</u>	<u>\$ 502.50</u>	<u>\$ 1,176.00</u>	<u>\$ 588.00</u>	<u>\$ 294.00</u>
<u>Pictures</u>					
First Floor - Entrance Hall	\$ 6,591.00	\$ 20.00			
First Floor - Living Room		* 10.00	\$ 6,561.00		
First Floor - Guest Room Pink	1,645.00	1,502.00	143.00		
First Floor - Guest Room Blue	639.00		639.00		
First Floor - Dining Room	60.00		60.00		
First Floor - Breakfast Room	435.00	* 5.00	430.00		
	15.00		15.00		

(Continued)



531

<u>Share</u>	<u>Distributions in Kind</u>			<u>Equalizing Balance</u>		
<u>Wm. H. Stark II</u>	<u>H. J. L. Stark</u>	<u>Homer Stark</u>	<u>Wm. H. Stark II</u>	<u>H. J. L. Stark</u>	<u>Homer Stark</u>	<u>Wm. H. Stark II</u>
<u>\$ 1,032.11</u>	<u>\$ 3,804.45</u>	<u>\$ 108.00</u>	<u>\$ 216.00</u>	<u>\$ 1,740.22</u>	<u>\$ 924.11</u>	<u>\$ 816.11</u>
<u>\$ 294.00</u>	<u>\$ 807.00</u>	<u>\$ 110.00</u>	<u>\$ 259.00</u>	<u>\$ 219.00</u>	<u>\$ 184.00</u>	<u>\$ 37.00</u>

532

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

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## ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. NITA HILL STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

533

March 31, 1948

Page #4

Rooms	Total	Separate Property	Balance Community	Beneficiaries'	
				H. J. L. Stark	Homer Stark
<u>Pictures - Cont'd.</u>					
First to Second Floor Stairway	151.00		151.00		
Second Floor - Hall	6.00	6.00			
Second Floor - Living Room	44,327.50	5,405.50	38,842.00		
Second Floor - Living Room		* 80.00			
Second Floor - Game Room	7.50		7.50		
Second Floor - Linen Closet	5.00		5.00		
Second Floor - Master	206.50		206.50		
Second Floor - Sewing Room	11.75		11.75		
Second Floor - Boys' Room	45.00	* 30.00	15.00		
Second Floor - Mademoiselle's Room	.75		.75		
Second Floor - Mademoiselle's Sitting Room	16.50	6.00	10.50		
<u>Total Pictures</u>	<u>\$ 54,162.50</u>	<u>\$ 7,064.50</u>	<u>\$ 47,098.00</u>	<u>\$ 23,549.00</u>	<u>\$ 11,774.50</u>
<u>Books</u>					
First Floor - Entrance Hall	\$ 93.00	\$	\$ 93.00		
Second Floor - Living Room	206.00		206.00		
Second Floor - Game Room	10.50		10.50		
Second Floor - Closet	12.50	2.50	10.00		
Second Floor - Linen Closet	18.00		18.00		
Second Floor - Master Room	20.00		20.00		
Second Floor - Sewing Room	112.20		112.20		
Second Floor - Boys' Room	41.50		41.50		
Second Floor - Mademoiselle's Sitting Room	38.25		38.25		
<u>Total Books</u>	<u>\$ 551.95</u>	<u>\$ 2.50</u>	<u>\$ 549.45</u>	<u>\$ 274.73</u>	<u>\$ 137.36</u>
<u>Silverware</u>					
First Floor - throughout	\$ 5,196.50	\$ 2,352.20	\$ 2,832.25		
		* 12.05			
<u>Total Silverware</u>	<u>\$ 5,196.50</u>	<u>\$ 2,364.25</u>	<u>\$ 2,832.25</u>	<u>\$ 1,416.12</u>	<u>\$ 708.06</u>
<u>China and Glassware</u>					
First Floor - Throughout	\$ 2,179.50	\$ 1,054.00	\$ 1,125.50		
Garage - Storeroom	826.00	806.00	20.00		
<u>Total China &amp; Glassware</u>	<u>\$ 3,005.50</u>	<u>\$ 1,860.00</u>	<u>\$ 1,145.50</u>	<u>\$ 572.75</u>	<u>\$ 286.37</u>

(Continued)

534

Share	Distributions in Kind			Equalizing Balance		
Wm. H. Stark II	H. J. L. Stark	Homer Stark	Wm. H. Stark II	H. J. L. Stark	Homer Stark	Wm. H. Stark II
						</

535

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

March 31, 1948

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT SHOWING HOUSEHOLD FURNISHINGS  
AT DATE OF DEATH OF MRS. NITA HILL STARK  
AND SUBSEQUENT DISPOSITION THEREOF UNDER TERMS OF WILL

536

March 31, 1948

Page #5

	Total	Separate Property	Balance Community	Beneficiaries'	
				H. J. L. Stark	Homer Stark
Linens - Throughout	\$ 2,891.75	\$ 1,252.50	\$ 1,639.25	\$ 819.62	\$ 409.81
Club House and Outside	\$ 28.50		\$ 28.50	\$ 14.25	\$ 7.13
<u>Total All Household Furnishings</u>	<u>\$ 82,755.25</u>	<u>\$ 20,339.25</u>	<u>\$ 62,416.00</u>	<u>\$ 31,208.00</u>	<u>\$ 15,603.99</u>
Less: Adjustment for Three Chinese Rugs to Norma Hill	\$ 500.00		\$ 500.00	\$ 250.00	\$ 125.00
<u>Balance to Named Beneficiaries</u>	<u>\$ 82,255.25</u>	<u>\$ 20,339.25</u>	<u>\$ 61,916.00</u>	<u>\$ 30,958.00</u>	<u>\$ 15,478.99</u>

537

Share Wm. H. Stark II	Distributions in Kind			Equalizing Balance		
	H. J. L. Stark	Homer Stark	Wm. H. Stark II	H. J. L. Stark	Homer Stark	Wm. H. Stark II
\$ 409.82	\$ 1,243.25	\$ 153.00	\$ 243.00	\$ 423.63	\$ 256.81	\$ 166.82
\$ 7.12	\$ 28.50	\$	\$	\$ 14.25	\$ 7.13	\$ 7.12
<u>\$ 15,604.01</u>	<u>\$ 47,848.00</u>	<u>\$ 947.40</u>	<u>\$ 13,620.60</u>	<u>\$ 16,640.00</u>	<u>\$ 14,656.59</u>	<u>\$ 1,983.41</u>
\$ 125.00	\$ 500.00	\$	\$	\$ 250.00	\$ 125.00	\$ 125.00
<u>\$ 15,479.01</u>	<u>\$ 47,348.00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 16,390.00</u>	<u>\$ 14,531.59</u>	<u>\$ 1,858.41</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

INVENTORY OF JEWELRY AND SHOWING DISTRIBUTION  
OF SEPARATE AND COMMUNITY JEWELRY TO HOMER AND WM. H. STARK II

December 12, 1945

533

Jewelry Distributed to Homer B Stark

1 - String of Pearls (Bequeathed in Will Mrs. Nita Hill Stark to Homer) (76 Pearls)	*
1/2 String of Pearls (76 Pearls) (Bequeathed in Will Mrs. F. A. Lutoher to Nita Hill Stark)	*
Old Coin 1 Cent Liberty Coin	*
1 - Patriot Half Dollar - Lexington Conquered 1926	*
1 - 50 Cent Coin 1926 - Oregon Trail Memorial	*
1 - Blue Carnelian Ring - From Luxor Egypt - Mohammed Abudi	*
1 - Ten Dollar Gold Piece - 1908	*
One-Half of Graduated Diamond Necklace, Consisting of 56 Diamonds, Centre Diamond 2 Carat, Graduated to 1/4 Carat	*
1 - Diamond Lavalier with Pear Shaped Pendent 1 Diamond 35/100 Carat and 1 Diamond 40/100 Carats and Several Small Diamonds	*
1 - Diamond Platinum with Tiffany Movement - 2 Diamonds 90/100 Carats and 52 Small Diamonds	(c) 280.00
1 - Pearl Ring with One Dark Pearl and Two White Pearls and Surrounded with 12 Small Diamonds	(c) 125.00
1 - Elgin Watch - Hunting Case - Dr Hill	*
1 - Platinum Flexible Bracelet with 13 Diamonds	*
1 - Diamond Sapphire Bracelet 18 Square Diamonds 2 1/4 Carats 486 Diamonds 6 Carats - 50 Calibrated Sapphires	(c) 400.00
1 - Blue Enameled Yellow Gold Brooch - Antique - 20 Diamonds	(c) 250.00
1 - Imitation Pearl Ring 6 Pearls and Red Stone in Center	(c) 15.00
1 - Star Shaped Ring - Green Center Surrounded by Pearls	(c) 25.00
1 - Very Small Henry Capp Gold Watch (W. H. S. Personal)	*
1 - Gold Pen Knife and Chain - Dr. Homer Hill	*
1 - Gold Childs Initial Ring	*
1 - Ladies Gold Watch - Spaulding - Gorman	(c) 75.00
1 - Thimble - Family Memento	
1 - Pearl and Diamond Lorgnette Chain	(c) 150.00
1 - Gold Bracelet (Old)	
1 - Chinese Jade Bracelet	(c) 25.00
1 - Scarab Pin	(c) 5.00
1 - Buddha Necklace and 1 Bracelet	(c) 5.00
1 - Indian Necklace	(c) 45.00
1 - Indian Tomahawk Pin	(c) 3.50
1 - Set Indian Earscrews	(c) 5.00
1 - Gold Mesh Coin Bag and Chain - "H"	*
1 - Silver Pin with Green Stone	(c) 25.00
1 - Matching Ring	(c) 5.00
1 - Silver Bracelet with Green Stones	
1 - Set of Matching Eardrops	(c) 25.00
1 - Toirgoise Arrow Pin	(c) 5.00
1 - Gold Stick Pin with Small Diamond	*
1 - 5.00 Gold Piece	*
1 - Shirt Stud (Worn by Homer Thrall)	*
1 - Flexible Indian Wrist Watch Bracelet	(c) 7.50
1 - Miniature Scissors and Pocket Knife	(c) 1.00

(Continued)



ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

539

INVENTORY OF JEWELRY AND SHOWING DISTRIBUTION  
OF SEPARATE AND COMMUNITY JEWELRY TO HOMER AND WM. H. STARK II

December 12, 1945

Page #2

Jewelry Distributed to Homer B. Stark - Cont'd.

1 - Golf Stick with Pearl Ball	(c) 5.00
1 - Indian Bracelet without Stones	(c) 3.50
<u>Total</u>	<u>\$ 1,485.50</u>

Other

One String of Pearls - 1/2 to Homer Stark  
(89 Pearls) 1/2 to Wm. H. Stark II

\* Denotes Separate Property

Jewelry Distributed to Wm. H. Stark II

Old Coin 1 Cent Liberty Coin	*
1 - Patriot Half Dollar - Lexington Conquered - 1926	*
1 - Carnelian Scarab Ring - From Mohammed Abudi - Luxor Egypt	*
1 - Ten Dollar Gold Piece - 1903	*
One-Half of Graduated Diamond Necklace Consisting of 56 Diamonds, Centre Diamond 2 Carat, Graduated to 1/4 Carat	*
1 - Diamond Lavaliers, Diamond Set Locket, Having 3 Removable Plates, Green, Blue and Pink, Chain has 9 Diamonds #30089	*
1 - Diamond Lavaliers with 1 Diamond in Center and 15 Smaller Diamonds on Chain	*
1 - Straight Line Diamond Platinum Bracelet 40 Diamonds 5 Carats	(c) 425.00
1 - Marquise Diamond Ring - 6 Carats - 40 Small Diamonds Platinum Mounting	(c) 1,800.00
1 - Green Enameled Yellow Gold Neck Watch with Diamonds and Gold and Green Enameled Diamond Chain	*
1 - Antique Yellow Gold Miniature Brooch Pin with Four Diamonds and 32 Pearls	(c) 25.00
1 - Jade Lavaliers with Yellow Gold Mounting and Gold Chain	*
1 - Jade Ring - Yellow Gold Mounting	*
1 - Ceylon Sapphire Ring with 6 Baguette Diamonds and 22 Small Diamonds Platinum Mounting	(c) 400.00
1 - Amethyst Brooch, Gold Mounting, Set with 11 Pearls	(c) 10.00
1 - Gold Bracelet - Old Fashion - Black Enamel Design	(c) 5.00
1 - Yellow Gold Pin - Garland Design with 8 Pearls	(c) 7.50
1 - Tourquoise Insect Shaped Indian Ring	(c) 7.50
1 - Tourquoise Indian Bracelet	(c) 10.00
1 - Bar Pin - Hackney Ponies encrusted with Small Pearls	(c) 5.00
2 - Old Pins - About 1 1/2" Long	(c) 7.50
2 - Pair Gold Pearl Ear Screws	(c) 10.00
1 - Stick Pin - Diamond Chips	(c) 5.00
1 - Egyptian Scarab - Copy of Old Setting	(c) 7.50
1 - Pin with Painted Center - Gold	*
1 - Antique Inlaid Brooch - Flower Design	*
1 - Blue Stone and Yellow Gold Necklace and Eardrops	*
1 - Pair Yellow Gold Ear Screws - Leather Strap Design	(c) 5.00

(Continued)

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

540

INVENTORY OF JEWELRY AND SHOWING DISTRIBUTION  
OF SEPARATE AND COMMUNITY JEWELRY TO HOMER AND WM. H. STARK II

December 12, 1945

Page #3

Jewelry Distributed to Wm. H. Stark II - Cont'd.

1 - White Pin with Blue Flower	
1 - Heavy Indian Tourquoise Bracelet - 5 Stones	(o) 5.00
1 - Pair Assorted Ear Clips	(o) 2.00
1/2 String of Pearls (76 Pearls) Bequeathed in Will Mrs. F. A. L to W. H. S.	
	*

<u>Total</u>	<u>\$ 2,714.50</u>
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<u>Total Community Jewelry Distributed</u>	<u>\$ 4,200.00</u>
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<u>One-Half Community Interest Due H. J. L. Stark</u>	<u>\$ 2,100.00</u>
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541

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For the Period October 1 to December 31, 1945 Inclusive

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

512

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Period October 1 to December 31, 1945 Inclusive

Date	Particulars	First National Bank in Orange		
		Items	Deposits	Checks
10-1-45	Vinton Petroleum Company of Texas		\$ 20.00	
10-24-45	Orange Insurance Agency			\$ 558.32
11-3-45	Vinton Petroleum Company of Texas		50.00	
12-1-45	United States Certificate of Ind. 7/8%		50,218.75	
12-7-45	Erzyer Grocery Company	\$ 105.50		
"	Vinton Petroleum Company of Texas	20.00		
"	Sinclair Oil Company (Consolidated)	8.75	134.25	
12-10-45	Margaret Milam - Account			222.00
12-12-45	Homer B. Stark (To Equalize A/C)		724.82	
12-12-45	Estates of Mr. and Mrs. W. H. Stark, Deed.		23,325.38	
12-12-45	H. J. Litcher Stark (To record transactions subsequent to September 30th as Shown per Detailed Statement of H. J. Litcher Stark Stark)			
	The Litcher & Moore Lumber Company (To record transfer of Louisiana Land by Homer and Wm. H. Stark II and Transfer of Estate Stocks and Real Estate to The Litcher and Moore Lumber Company in payment of \$210,547.27 Note)			53,657.40
	H. J. L. Stark - To Pay Balance Due			683.14
	Rental for 12 Mos. 1041 Acres Cameron, La.		520.50	
	Collector of Internal Revenue - Income Taxes			21,378.00
	<u>Totals</u>	\$ 74,995.70		\$ 76,498.86
	<u>Less: Checks Issued</u>		76,498.86	
	<u>Balance</u>	\$ 1,505.16		
	<u>Balance Checking Account 9-30-45</u>	64,406.60		
	<u>Balance Checking Account 12-12-45</u>	\$ 62,901.44		

Sundries			
Accounts	Debit	Credit	Dividends Received
Insurance on Jewelry	\$ 558.32		\$ 20.00
U. S. Bonds		\$ 50,000.00	50.00
Interest Received		218.75	
Account Margaret Milam	222.00		134.25
Homer B. Stark		5,971.87	
Wm. H. Stark II		5,247.05	
Distribution Homer B. Stark	5,247.05		
Distribution Wm. H. Stark II	5,247.05		
Estate of W. H. and Mrs. W. H. Stark		23,325.38	
Taxes Paid	2,899.37		
Furniture and Fixtures		400.00	
Reserve for Dep'n. Furniture & Fixtures	250.00		
Reserve for Dep'n. Furniture & Fixtures		10.00	
Depreciation Charged Off	10.00		
Interest Paid - Litcher & Moore Lbr. Co.	1,052.58		
Profit Sale of Office Furniture		600.00	
H. J. Litcher Stark A/C		30,018.81	
Boat House 1/2 Interest	18,750.00		
Tommy Hughes Property (1/2)	12,500.00		
H. J. L. Stark - Accounts Payable		683.14	
Profit on Sale of Real Estate		3,000.00	
Real Estate 16th and Park		750.00	
Note Payable - The Litcher & Moore Lbr. Co.	216,547.27		
Real Estate - Louisiana	13,012.50		
Real Estate Owned		40,242.50	
Stocks Owned		42,833.13	
Profit Sale of Capital Assets		59,314.24	
Homer B. Stark A/C		7,250.00	
Wm. H. Stark A/C		7,250.00	
Accounts Payable - H. J. L. Stark	683.14		
Real Estate - Louisiana Land		13,012.50	
Homer Stark		260.25	
Wm. H. Stark II		260.25	
Federal Income Taxes Paid	21,378.00		
	<u>\$292,357.28</u>	<u>\$290,647.87</u>	<u>\$ 204.25</u>

Statement of Cash Receipts and Disbursements

For the Period January 1, 1946 to March 31, 1948

U. S. Department of the Interior

Bureau of Land Management

544

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Period January 1, 1946 to March 31, 1948

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Period January 1, 1946 to March, 1948

545

Date	Particulars	First National Bank in Orange		
		Check No.	Deposits	Checks
2-5-46	W. E. Stark II Distribution	51	\$	\$ 10,000.00
4-25-46	Winkelman, Davies & Bakke, Accountants	52		1,500.00
5-8-46	Mrs. W. A. Gunning, County Clerk	53		2.85
6-14-46	Homer Stark - Distribution	54		10,000.00
11-14-46	W. E. "Bill" Stark II Distribution	55		10,000.00
3-20-46	Homer Stark - Distribution	56		5,000.00
5-7-46	Homer Stark - Distribution	57		2,000.00
5-20-47	Homer Stark - Distribution	58		3,000.00
10-2-47	Homer Stark - Distribution	59		3,000.00
10-27-47	Homer Stark - Distribution	60		2,000.00
12-4-47	W. E. "Bill" Stark II - Distribution	61		8,199.30
"	Homer Stark - Distribution	62		3,199.29
3-31-48	H. J. Litcher Stark		14,290.00	
"	Winkelman, Davies and Bakke			375.00
"	Final Distribution to Beneficiaries			5,259.04
"	Wm. E. Stark II			13,655.96
"	Homer Stark			
Total March 31, 1948			\$ 14,290.00	\$ 77,191.44
Less: Deposits				14,290.00
Excess of Checks Over Deposits				\$ 62,901.44
Balance - December 31, 1945 (See Separate Statement)			\$ 62,901.44	
Less: Excess of Checks Over Deposits (Above)			62,901.44	
Balance - March 31, 1948			\$ -0-	

546

Sundries		
<u>Account</u>	<u>Debit</u>	<u>Credit</u>
Distribution - Wm. H. Stark II	\$ 10,000.00	\$
Accounting Services	1,500.00	
Recording Inheritance Tax Report	2.85	
Distribution - Homer Stark	10,000.00	
Distribution - Wm. H. Stark II	10,000.00	
Distribution - Homer Stark	5,000.00	
Distribution - Homer Stark	2,000.00	
Distribution - Homer Stark	3,000.00	
Distribution - Homer Stark	3,000.00	
Distribution - Homer Stark	2,000.00	
Distribution - Wm. H. Stark II	8,199.50	
Distribution - Homer Stark	3,199.29	
Accounts Receivable - E. J. Lintcher Stark		14,290.00
Auditing Expense	375.00	
Distribution - Wm. H. Stark II	5,259.04	
Distribution - Homer Stark	13,655.96	
	<u>\$ 77,191.44</u>	<u>\$ 14,290.00</u>



ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

547

STATEMENT OF INCOME AND EXPENSES

For the Calendar Year 1945

<u>Items</u>	<u>Jan. 1 to Sept. 30</u>	<u>Oct. 1 to Dec. 31</u>	<u>Total For Year</u>
<u>Income</u>			
Dividends Received	\$ 10,514.46	\$ 204.25	\$ 10,718.71
Interest Received	218.75	218.75	437.50
Profit on Sale of Capital Assets	19,730.14	62,914.24	82,644.38
Rents Received	80.00		80.00
<u>Total Income</u>	<u>\$ 30,543.35</u>	<u>\$ 63,337.24</u>	<u>\$ 93,880.59</u>
<u>Expenses and Deductions</u>			
Depreciation on Office Furniture and Fixtures	\$ 30.00	\$ 10.00	\$ 40.00
Interest Paid on Note Due The Litcher and Moore Lumber Company	3,158.37	1,052.58	4,210.95
Insurance Paid - Jewelry Owned		558.32	558.32
Taxes Paid - Property Taxes		2,899.37	2,899.37
<u>Total Expenses and Deductions</u>	<u>\$ 3,188.37</u>	<u>\$ 4,520.27</u>	<u>\$ 7,708.64</u>
<u>Net Income For The Year 1945</u>	<u>\$ 27,354.98</u>	<u>\$ 58,816.97</u>	<u>\$ 86,171.95</u>

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ESTATE OF MRS. WITA HILL STARK, DECEASED

Orange, Texas

DIVIDENDS RECEIVED

For the Calendar Year 1945

548

	<u>Cash Receipts</u>	<u>From H. J. L. Stark</u>	<u>Total</u>
Vinton Petroleum Company of Texas	\$ 280.00	\$	\$ 280.00
Kroger Grocery Company	422.00		422.00
The Sabine Supply Company		218.33	218.33
Sinclair Oil Company	8.75	26.25	35.00
Orange Cameron Land Company	6,501.25	3,250.63	9,751.88
The Texas Corporation		3.25	3.25
Miami Copper Company		6.25	6.25
<u>Total Dividends Received</u>	<u>\$ 7,212.00</u>	<u>\$ 3,506.71</u>	<u>\$ 10,718.71</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

PROFIT OR LOSS FROM SALE OF CAPITAL ASSETS

549

For the Calendar Year 1945

<u>Description</u>	<u>Consideration Received</u>	<u>Cost or Estate Tax Value</u>	<u>Profit or Loss</u>
Sale of One-Half Undivided Interest in Austin Property to Bondfield and Brush Sold 5-11-45 \$ 32,500.00			
Less: Commission Paid 650.00	\$ 31,850.00	\$ 12,000.00	\$ 19,850.00
Transfer of Real Estate to The Lutchter and Moore Lumber Company 12-15-45 (See Separate Statement)	102,100.00	40,242.50	61,857.50
Transfer of Stocks to The Lutchter and Moore Lumber Company 12-15-45	40,289.87	42,833.13	2,543.26
Sale of Miami Copper Company Stock	195.77	315.63	119.86
Sale of Office Furniture and Fixtures to H. J. Lutchter Stark 12-15-45	750.00	150.00	600.00
Sale of 77/100 in Block "J" to H. J. L. Stark	<u>3,750.00</u>	<u>750.00</u>	<u>3,000.00</u>
<u>Totals</u>	<u>\$178,935.64</u>	<u>\$ 96,291.26</u>	<u>\$ 82,644.38</u>

\*All Assets Sold were Acquired at Date of  
Death of Mrs. Nita Hill Stark  
October 11, 1939

50% Capital Gains \$ 41,322.19

Balance Subject to Tax \$ 41,322.19

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

PROFIT FROM SALE OF FURNITURE AND FIXTURES

For the Calendar Year 1945

550

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Undivided One-Half Interest in all Community Office Furniture,  
Fixtures and Equipment in Office of H. J. Lucher Stark

Sold to H. J. Lucher Stark and Applied Against his Account	\$	750.00
Less: Estate Tax Value 10-11-39	\$	400.00
Less: Reserve for Depreciation 12-15-45		<u>250.00</u> <u>150.00</u>
<u>Profit on Sale</u>	\$	<u>600.00</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

PROFIT ON SALE OF REAL ESTATE SOLD TO H. J. LUTCHER STARK

For the Calendar Year 1945

551

<u>Description</u>	<u>Amount Received</u>	<u>Estate Tax Value</u>	<u>Profit on Sale</u>
77/100 Acre out of Block "J" Amended Sheldon Addition (1/2 Undivided Interest)	\$ 3,750.00	\$ 750.00	\$ 3,000.00

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552

THE INTERIOR AND HOME INDUSTRIES COMPANY AND APPLIED ON BOTH OF INDUSTRIES  
DETAILED STATEMENT SHOWING ASSETS TRANSFERRED TO

December 3, 1942

	No. Shares	Stock Owned
1	87,150	The Gulf Company - Orange, Texas
2	60	Orange Investment Company - Orange, Texas
3	40	Orange County Water Control, Inc. - Orange, Texas
217	2	Orange County Land Company - Orange, Texas
2	2	Creston Business College - Houston
4	1	Gannett Telephone Company - Gannett, La.
5	1	Austin Grocery Oil Assets, Texas
100	1	Vinton Petroleum Company of Texas
10	1	Texas Corporation
10-5-1	1	Standard Oil Company - Consolidated
11-1-5	1	Rogers Grocery Company

N A B E

Market or  
Board Value

**DETAILED STATEMENT SHOWING ASSETS TRANSFERRED TO  
THE LUTCHER AND MOORE LUMBER COMPANY AND APPLIED ON NOTE OF INDEBTEDNESS**

December 7, 1945

Local Notes

1160 Acres - Common Prarie, Ia.  
Country Club Property  
Rural Lake, Colorado  
120' x 125', Bk. 12 West Range  
S Acres T & H O Hwy, Section 31  
20.5 Acres, E. B. Longley Survey  
(12th and 14th)  
87 1/2' x 120' of Lots 7, 8 and 9 Bk. 104A Amended Sheldon Addition  
Lots 1 to 8 Bk. 18, Amended Sheldon Addition (H. T. L. Starr Home)  
Lots 29 to 32 Lake Shore Addition - Austin, Texas

Trinidad Real Estate

Total Assets Transferred to The Litcher & Moore Inv. Co.

\* Transcribed Individually - Not part of estate

ESTATE OF MRS. NITA HILL STARK, DECEASED

556

Orange, Texas

DETAILED STATEMENT SHOWING ASSETS TRANSFERRED TO  
THE LUTCHER AND MOORE LUMBER COMPANY AND APPLIED ON NOTE OF INDEBTEDNESS

December 7, 1945

<u>Stocks Owned</u>		<u>Market or</u>
<u>No. Shares</u>	<u>Name</u>	<u>Book Values</u>
211	Kroger Grocery Company	\$ 47-1/2
70	Sinclair Oil Company - Consolidated	20-3/4
7	Texas Corporation	59
100	Vinton Petroleum Company of Texas	18
2	Austin Country Club - Austin, Texas	25
4	Cameron Telephone Company - Cameron, La.	100
5	Chenier Business College - Beaumont	N/V
3715	Orange Cameron Land Company - Orange, Texas	10
503.04	Orange County Water Company, Inc. - Orange, Texas	10
30	Orange Investment Company - Orange, Texas	250
87-1/3	The Sabine Supply Company - Orange, Texas	170
1	Orange Products Company - Orange, Texas	166
<u>Total Stocks</u>		

Real Estate

2421 1/2 sq ft

Lots 25 to 32 Lake Shore Addition - Austin, Texas  
 Lots 1 to 8 Blk. 48, Amended Sheldon Addition (H. J. L. Stark Home)  
 87 1/2' x 150' of Lots 7, 8 and 9 Blk. 104A Amended Sheldon Addition  
 (15th and Park)  
 20.5 Acres, H. B. Longley Survey  
 5 Acres T & N O Rwy. Survey, Section 21  
 120' x 155' Blk. 15 West Orange  
 Ruby Lake, Colorado  
 Country Club Property  
 1160 Acres - Cameron Parish, La.

Total Real Estate

Total Assets Transferred to The Lutch & Moore Lbr. Co.

\* Transferred Individually - Not Part of Estate

Total Fair Market or Book Values	Distribution			Estate Tax Value	Profit or Loss on Sales
	Community H. J. L Stark	Interest Homer B Stark	Interest Wm. H. Stark II		
\$ 9,969.75	\$ 4,984.88	\$ 2,492.44	\$ 2,492.43	\$ 2,769.38	\$ 2,215.49
1,452.50	726.25	363.12	363.13	306.25	420.00
413.00	206.50	103.25	103.25	164.50	42.00
1,800.00		900.00	900.00	1,457.00	343.00
50.00	25.00	12.50	12.50	25.00	
400.00	200.00	100.00	100.00	200.00	
2.00	1.00	.50	.50	125.00	124.00
37,150.00	18,575.00	9,287.50	9,287.50	18,575.00	
5,030.40	2,515.20	1,257.60	1,257.60	12,576.00	10,060.80
7,500.00	3,750.00	1,875.00	1,875.00	2,000.00	1,750.00
14,846.10	7,423.05	3,711.55	3,711.52	4,585.00	2,858.05
166.00	83.00	41.50	41.50	50.00	33.00
<u>\$ 78,779.75</u>	<u>\$ 38,489.88</u>	<u>\$ 20,144.94</u>	<u>\$ 20,144.93</u>	<u>\$ 42,833.13</u>	<u>\$ 2,543.26</u>
\$ 1,500.00	\$ 750.00	\$ 375.00	\$ 375.00	\$ 200.00	\$ 550.00
49,000.00	24,500.00	12,250.00	12,250.00	8,500.00	16,000.00
5,000.00	2,500.00	1,250.00	1,250.00	300.00	2,200.00
2,500.00	1,250.00	625.00	625.00	512.50	737.50
200.00	100.00	50.00	50.00	20.00	80.00
1,000.00	500.00	250.00	250.00	250.00	250.00
5,000.00	2,500.00	1,250.00	1,250.00	125.00	2,375.00
140,000.00	70,000.00	35,000.00	35,000.00	30,335.00	39,665.00
29,000.00	14,500.00	7,250.00	7,250.00*		
<u>\$233,200.00</u>	<u>\$116,600.00</u>	<u>\$ 58,300.00</u>	<u>\$ 58,300.00</u>	<u>\$ 40,242.50</u>	<u>\$ 61,857.50</u>
<u>\$311,979.75</u>	<u>\$155,089.88</u>	<u>\$ 78,444.94</u>	<u>\$ 78,444.93</u>	<u>\$ 83,075.63</u>	<u>\$ 59,314.24</u>



555

STOCKS OWNED

December 7, 1945

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STOCKS OWNED

December 7, 1945

556

<u>Description of Stocks</u>	<u>Market Value Per Share</u>	<u>Certificate</u>	
		<u>Date</u>	<u>Number</u>
<u>Listed Stocks</u>			
Kroger Grocery Company	47-1/4	9- 2-30	35638
"	47-1/4	7- 3-30	72781
"	47-1/4	"	45366
"	47-1/4	8- 7-30	44209
Consolidated Oil Corporation	20-3/4	4-25-32	033417
Texas Corporation	59	1-27-42	TO 25799
<u>Total Listed Stocks</u>			
<u>Separately Owned Stocks</u>			
Vinton Petroleum Company of Texas	18		12
<u>Other Stocks Owned</u>			
Austin Country Club - Austin, Texas	25	9- 4-24	181
"	25	"	182
Cameron Telephone Company - Cameron, La.	100	9-26-31	17
"	100	12-14-36	33
Chenier Business College - Beaumont, Texas	N/V	2-16-31	6
Orange Cameron Land Company - Orange, Texas	10	5- 9-38	1
"	10	"	2
"	10	"	3
"	10	"	4
"	10	"	5
"	10	"	6
"	10	"	7
"	10	"	8
"	10	"	9
"	10	"	13
"	10	"	20
Orange County Water Company, Inc. - Orange, Texas	10	4- 2-35	45
Orange Investment Company - Orange, Texas	250		126
"	250		160
The Sabine Supply Company - Orange, Texas	170	(Part)	212
Orange Products Company - Orange, Texas	166	2-21-28	3
<u>Total Other Stocks</u>			
<u>Total Stocks Owned</u>			

S h a r e s		Estate Tax Value		Fair Market Value		Sold to Lutcher & Moore Lbr. Company
One Half Interest		One Half Interest		One Half Interest		
Items	Total	Items	Total	Items	Total	
2						
9						
100						
<u>100</u>	211		\$ 2,769.38		\$ 4,984.87	\$ 4,984.87
	70		306.25		726.25	726.25
	7		164.50		206.50	206.50
			<u>\$ 3,240.13</u>		<u>\$ 5,917.62</u>	<u>\$ 5,917.62</u>
	100		<u>\$ 1,457.00</u>		<u>\$ 1,800.00</u>	<u>\$ 1,800.00</u>
1		\$ 12.50		\$ 12.50		
<u>1</u>	2	<u>12.50</u>	\$ 25.00	<u>12.50</u>	\$ 25.00	\$ 25.00
2		\$ 100.00		\$ 100.00		
<u>2</u>	4	<u>100.00</u>	200.00	<u>100.00</u>	200.00	200.00
	5		125.00		1.00	1.00
500		\$ 2,500.00		\$ 2,500.00		
500		2,500.00		2,500.00		
500		2,500.00		2,500.00		
500		2,500.00		2,500.00		
500		2,500.00		2,500.00		
500		2,500.00		2,500.00		
500		2,500.00		2,500.00		
5		25.00		25.00		
5		25.00		25.00		
200		1,000.00		1,000.00		
<u>2</u>	3,715	<u>25.00</u>	18,575.00	<u>25.00</u>	18,575.00	18,575.00
	505.04		12,576.00		2,515.20	2,515.20
20		\$ 1,500.00		\$ 2,500.00		
<u>10</u>	30	<u>500.00</u>	2,000.00	<u>1,250.00</u>	3,750.00	3,750.00
	87-1/3		4,585.00		7,423.05	7,423.05
	1		50.00		83.00	83.00
			<u>\$ 38,136.00</u>		<u>\$ 32,572.25</u>	<u>\$ 32,572.25</u>
			<u>\$ 42,833.13</u>		<u>\$ 40,289.87</u>	<u>\$ 40,289.87</u>

558

REAL ESTATE OWNED

December 7, 1945.

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

REAL ESTATE OWNED

December 7, 1945

559

Description	Estate Tax Value	
	One Half Interest	
	Items	Total
Lots 25 to 32 Inclusive Lake Shore Addition - Austin, Texas		\$ 200.00
Lots 1 to 8 Inclusive Block 48 Amended Sheldon Addition	\$ 3,500.00	
Garage Apartment - H. J. L. Stark Home		
Residence - H. J. L. Stark		
Lots 1 to 6 Block 49 Amended Sheldon Addition	5,000.00	8,500.00
Residence and Improvements - Tommy Hughes	\$ 1,250.00	
One Half Undivided Interest Purchased From H. J. L. Stark	2,000.00	3,250.00
87½' x 150' Off Lots Nos. 7, 8 and 9 Block 104A Amended		12,500.00
Sheldon Addition 15th and Park		
77/100 of an Acre out of Block "J" Orange, Texas		300.00
Corner 16th and Park		
20.5 Acres in the H. B. Longley Survey Abstract No. 129		750.00
North of the Country Club		
5 Acres out of the T & N O RR Co. Survey No. 21 Abstract #194		512.50
Improvements on Lot 6 Fractional Block 1 Upper Survey		20.00
Boat House		
Machinery, Equipment and Tools		2,500.00
One Half Undivided Interest Purchased From H. J. L. Stark		18,750.00
Property at Ruby Lake Colorado		125.00
120' x 155' Lot West Orange Part of Block 15 West		
Orange Addition		250.00
Country Club Property		
114.84 Acres in the John Francis and John Creamer Surveys	\$ 30,000.00	
6.00 Acres in the F. H. Farvell Survey	150.00	
2.00 Acres out of the Joseph Richey Survey Abstract #21	185.00	
Improvements		30,335.00
Total Real Estate Owned		\$ 77,992.50

1041 Acres in Cameron Parish, La. - Transferred to The Litcher and  
McCre Lumber Company by the Beneficiaries of the Estate Individually

Total

560

<u>Fair Market Value</u> <u>One Half Interest</u>		<u>Dispositions</u>			
<u>Items</u>	<u>Total</u>	<u>To The</u> <u>Lutcher &amp;</u> <u>Moore Lbr.</u> <u>Company</u>	<u>Homer B.</u> <u>Stark</u>	<u>Wm. H.</u> <u>Stark II</u>	<u>Sold To</u> <u>H. J. L.</u> <u>Stark</u>
	\$ 750.00	\$ 750.00			
\$ 12,000.00					
2,500.00					
10,000.00	24,500.00	24,500.00			
\$ 4,500.00					
8,000.00	( $\frac{1}{2}$ ) 12,500.00			\$ 12,500.00	
	( $\frac{1}{2}$ ) 12,500.00			12,500.00	
	2,500.00	2,500.00			
	3,750.00				\$ 3,750.00
	1,250.00	1,250.00			
	100.00	100.00			
\$ 12,500.00					
6,250.00	18,750.00		\$ 18,750.00		
	18,750.00		18,750.00		
	2,500.00	2,500.00			
	500.00	500.00			
\$ 61,420.00					
8,580.00	70,000.00	70,000.00			
	<u>\$168,350.00</u>	<u>\$102,100.00</u>	<u>\$ 37,500.00</u>	<u>\$ 25,000.00</u>	<u>\$ 3,750.00</u>
		<u>\$ 13,012.50</u>			
		<u>\$115,112.50</u>			

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

TRANSFER OF ASSETS IN PAYMENT OF NOTE TO  
THE LUTCHER AND MOORE LUMBER COMPANY

December 7, 1945

561

Estate Portion of \$400,000.00 Note Due The Lutchter & Moore Lumber Co.	\$210,547.2
Less: Stocks and Real Estate to be Applied as	
Payment on Note (\$78,444.94 plus \$78,444.93)	156,889.8

Balance Paid by the Estate in Cash

\* \$ 53,657.4

Payment of Cash to be Charged to Beneficiaries as Follows: \*  
(Taking into Consideration Real Estate Distributed Direct  
and not Included in the Above Transfer)

Homer B. Stark's Portion of Cash Paid to The Lutchter & Moore Lbr. Co.

One-Half of the Above Required to be Paid	
Add: W. H. Stark's One-Fourth Interest in Boat House	\$ 26,828.70
Distributed to Him: (\$37,500.00)	

<u>Total</u>	<u>9,375.00</u>
--------------	-----------------

Less: Homer Stark's One-Fourth Interest in Lots 1 to 6	\$ 36,203.70
--	--------------

Blk. 49 Amended Sheldon Survey	<u>6,250.00</u>
--------------------------------	-----------------

Homer Stark's Portion Payable

\$ 29,953.7

W. H. Stark's II Portion of Cash Paid to The Lutchter & Moore Lbr. Co.

One-Half of the Above Required to be Paid	
Add: Homer Stark's One-Fourth Interest in Lots 1 to 6	\$ 26,828.70
Blk. 49 Amended Sheldon Survey Distributed to	
him (\$25,000.00)	

<u>Total</u>	<u>6,250.00</u>
--------------	-----------------

Less: W. H. Stark's II Interest in Boat House	\$ 33,078.70
---	--------------

<u>W. H. Stark's II Portion Payable</u>	<u>9,375.00</u>
---	-----------------

Total As Above

23,703.7

\$ 53,657.4

\* The Debt to The Lutchter & Moore Lumber Co. was Paid by the Payment of Cash in the amount of \$53,657.40 and Transfer of Stocks and Real Estate in amount of \$156,889.87. Homer Stark received in distribution a 50% interest in the Boat House and Boat House Machinery, Equipment and Tools which is situated on part of Lot 6, Fractional Block 1, Upper Survey the land which is owned by the W. H. Stark Estate. W. H. Stark II received in distribution title to an undivided one-half interest in Lots 1 to 6 Blk. 49, Amended Sheldon (Hughes Place) with improvements thereon. The remaining 50% interest being vested in H. J. Lutchter Stark which was purchased by the estate from Mr. Stark and distributed by the Estate to Homer and Wm. H. Stark II.

5 0 5 3

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

TAXES PAID

For the Calendar Year 1945

562

<u>Items</u>	<u>Estate One Half</u>
<u>Paid For Account of the Estate by H. J. Lutober Stark</u>	
State and County Taxes - Orange County	\$ 1,316.10
City of Orange Taxes	721.60
Orange Independent School District Taxes	728.88
Taxes - Cameron Parish Louisiana	70.29
Taxes - Ruby Lake Colorado	2.62
Taxes - Austin Property	59.88
<u>Total Taxes</u>	<u>\$ 2,899.37</u>



563

## STATEMENT OF REALIZATION AND LIQUIDATION OF NET ESTATE

March 31, 1948

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT OF REALIZATION AND LIQUIDATION OF NET ESTATE

564

March 31, 1948

<u>Assets</u>	<u>Per Audit Report Sept. 30, 1945</u>	<u>Assets Acquired</u>	<u>Assets Realized or Distributed</u>	<u>Balance</u>
<u>Cash In Bank</u>				
Savings Acct. - First Nat'l. Bk. in Orange, Tex.	\$ 6,830.41	\$	\$ 6,830.41	\$
Checking Acct. - "	64,406.60		64,406.60	
<u>Total Cash In Bank</u>	<u>\$ 71,237.01</u>	<u>\$</u>	<u>\$ 71,237.01</u>	<u>\$</u>
<u>Accounts Receivable</u>				
Estates of W. H. & Mrs. W. H. Stark, Deceased	\$ 23,325.38	\$	\$ 23,325.38	\$
H. J. Lutch Stark	30,018.81		30,018.81	
W. H. Stark II	5,247.05		5,247.05	
Home Stark	5,971.87		5,971.87	
<u>Total Accounts Receivable</u>	<u>\$ 64,563.11</u>	<u>\$</u>	<u>\$ 64,563.11</u>	<u>\$</u>
<u>Stocks and Bonds Owned</u>				
Sinclair Oil Co. (Formerly Consolidated Oil) (1/2 Int.)	\$ 306.25	\$	\$ 306.25	\$
Austin Country Club (1/2 Int.)	25.00		25.00	
Cameron Telephone Company (1/2 Int.)	200.00		200.00	
Chenier Business College (1/2 Int.)	125.00		125.00	
Kroger Grocery Company (1/2 Int.)	2,769.38		2,769.38	
The Texas Corporation (1/2 Int.)	164.50		164.50	
Orange Products Company (1/2 Int.)	50.00		50.00	
The Orange County Water Co., Inc. (1/2 Int.)	12,576.00		12,576.00	
Orange Cameron Land Company (1/2 Int.)	18,575.00		18,575.00	
Orange Investment Company (1/2 Int.)	2,000.00		2,000.00	
The Sabine Supply Company (1/2 Int.)	4,585.00		4,585.00	
Vinton Petroleum Co. of Texas (100% Owned)	1,457.00		1,457.00	
United States Cert. of Ind. (100% Owned)	50,000.00		50,000.00	
United States Defense Bonds (100% Owned)	7,500.00		7,500.00	
<u>Total Stocks and Bonds</u>	<u>\$100,333.13</u>	<u>\$</u>	<u>\$100,333.13</u>	<u>\$</u>
<u>Real Estate and Improvements</u>				
Lakeshore Lots - Austin, Texas	\$ 200.00	\$	\$ 200.00	\$
Lots 1 to 8 Blk. 48 Amended Sheldon Addn. (Home)	8,500.00		8,500.00	
Lots 1 to 6 Blk. 49 Amended Sheldon Addn. (Hughes House)	3,250.00	12,500.00	15,750.00	
87 1/2 x 150' off Lots Nos. 7, 8 & 9 Blk. 104A Amended Sheldon	300.00		300.00	
77/100 Acre out of Block "J" Orange, Texas (16th and Park)	750.00		750.00	
2 Acres out of the Joseph Richey Survey (Country Club Road)	185.00		185.00	
20.5 Acres in the H. B. Longley Survey (North of Country Club)	512.50		512.50	
5 Acres out of the T & N O RR Co. Survey #21	20.00		20.00	

(Continued)

565

<u>Liabilities and Net Worth</u>	<u>Per Audit Report Sept. 30, 1949</u>	<u>Liabilities Paid</u>	<u>Balance</u>
<u>Note Payable - The Litcher and Moore Lumber Company</u>	\$210,547.27	\$210,547.27	\$
<u>Accounts Payable - Margaret Milan</u>	222.00	222.00	
<u>Total Liabilities</u>	<u>\$210,769.27</u>	<u>\$210,769.27</u>	<u>\$</u>
<u>Net Estate</u>			
Mrs. Rita Hill Stark, Deceased			
Corpus - October 11, 1939	\$147,511.84	\$ 9,919.62	\$137,592.22
Net Income to-date Since 10-11-39	52,926.68	56,939.12	109,865.80
<u>Total Credits</u>	<u>\$200,438.52</u>	<u>\$ 47,019.50</u>	<u>\$247,458.02</u>
<u>Less: Deductions</u>			
Specific Bequests	\$ 45,153.12	\$	\$ 45,153.12
Federal Estate Taxes	9,527.35)		
State Inheritance Taxes	847.40)		
Federal Income Taxes	3,960.06)	21,378.00	35,742.81
Other Debts of Decedent	1,303.49		1,303.49
Distributions to Beneficiaries		165,258.60	165,258.60
<u>Total Deductions</u>	<u>\$ 60,821.42</u>	<u>\$186,636.60</u>	<u>\$247,458.02</u>
<u>Net Estate</u>	<u>\$139,617.10</u>	<u>\$139,617.10</u>	<u>\$</u>

566

STATEMENT OF REALIZATION AND LIQUIDATION OF NET ESTATE

March 31, 1948

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

STATEMENT OF REALIZATION AND LIQUIDATION OF NET ESTATE

567

March 31, 1948

Page #2

<u>Assets</u>	<u>Per Audit Report Sept. 30, 1945</u>	<u>Assets Acquired</u>	<u>Assets Realized or Distributed</u>	<u>Balance</u>
<u>Real Estate and Improvements - Cont'd.</u>				
Improvements on Lot 6 Fractional Block 1 Upper Survey	2,500.00	18,750.00	21,250.00	
Ruby Lake Property - Colorado	125.00		125.00	
6 Acres in F. H. Farwell Survey (Country Club)	150.00		150.00	
120' x 155' Lot West Orange Part of Block 15	250.00		250.00	
114.80 Acres in the John Greener and John Francis Survey - Country Club Property	30,000.00		30,000.00	
1047 Acres in Louisiana - Owned by Homer and Wm. H. Stark II		13,012.50	13,012.50	
<u>Total Real Estate</u>	<u>\$ 46,742.50</u>	<u>\$ 44,262.50</u>	<u>\$ 91,005.00</u>	<u>\$</u>
<u>Household Furnishings</u>	<u>\$ 40,877.62</u>	<u>\$</u>	<u>\$ 40,877.62</u>	<u>\$</u>
Office Furniture, Fixtures and Equipment	\$ 400.00	\$	\$ 400.00	\$
Less: Reserve for Depreciation	840.00	10.00	250.00	
<u>Net Book Value - Office Furniture, Fixtures and Equipment</u>	<u>\$ 160.00</u>	<u>\$ 10.00</u>	<u>\$ 150.00</u>	<u>\$</u>
<u>Jewelry Owned</u>	<u>\$ 26,473.00</u>	<u>\$</u>	<u>\$ 26,473.00</u>	<u>\$</u>
<u>Total Assets - Net</u>	<u>\$350,586.37</u>	<u>\$ 44,272.50</u>	<u>\$394,638.87</u>	<u>\$</u>

568

<u>Liabilities and Net Worth</u>	Per Audit	Liabilities	
	Report	Paid	Balance
	Sept. 30, 1945		
<u>Total Liabilities and Net Estate</u>	<u>\$350,386.37</u>	<u>\$350,386.37</u>	<u>\$</u>

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

FINAL CLOSING JOURNAL ENTRIES

March 31, 1948

589

(1)

Distribution to Homer Stark	\$ 21,250.00	
Real Estate		\$ 21,250.00
To record distribution of Boat House and equipment to Homer Stark (100% Interest)		
1/2 Estate Tax Value	\$ 2,500.00	
1/2 Cost - Acquired from H. J. L. S.	<u>18,750.00</u>	
	\$ 21,250.00	

(2)

Distribution to Wm. H. Stark II	15,750.00	15,750.00
Real Estate		
To record distribution of Tommy Hughes House (100% Int.)		
1/2 Estate Tax Value	\$ 3,250.00	
1/2 Cost - Acquired From H.J.L. S.	<u>12,500.00</u>	
	\$ 15,750.00	

(3)

Distribution to Beneficiaries (Jewelry)	24,375.00	
Distribution to Homer Stark (Jewelry)	1,483.50	
Distribution to Wm. H. Stark II (Jewelry)	2,714.50	
Account Receivable - H.J.L. Stark		2,100.00
Jewelry Owned		26,473.00
To record disposition of jewelry which was distributed in kind and which consisted of community and separate property - The separate property amounting to \$24,375.00. The separate property which was included in the distribution to the beneficiaries is shown on a separate statement included in this report		

(4)

Distributions to Beneficiaries		
Homer Stark	947.40	
Wm. H. Stark II	13,620.60	
Adjustment of Net Estate	9,919.62	
H. J. L. Stark	16,390.00	
Household Furnishings		40,877.62
To record distribution of household furnishings of \$82,755.25 as follows:		
Original Inventory	\$ 82,755.25	
Less: Chinese Rugs to Norma Hill	<u>500.00</u>	
Balance	\$ 82,255.25	
Less: Separate Property	<u>20,339.25</u>	
Balance Community	\$ 61,916.00	

(Continued)

ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

FINAL CLOSING JOURNAL ENTRIES

March 31, 1948

589

(1)

Distribution to Homer Stark	\$ 21,250.00	
Real Estate		\$ 21,250.00
To record distribution of Boat House and equipment to Homer Stark (100% Interest)		
1/2 Estate Tax Value	\$ 2,500.00	
1/2 Cost - Acquired from H. J. L. S.	<u>18,750.00</u>	
	\$ 21,250.00	

(2)

Distribution to Wm. H. Stark II	15,750.00	15,750.00
Real Estate		
To record distribution of Tommy Hughes House (100% Int.)		
1/2 Estate Tax Value	\$ 3,250.00	
1/2 Cost - Acquired From H.J.L. S.	<u>12,500.00</u>	
	\$ 15,750.00	

(3)

Distribution to Beneficiaries (Jewelry)	24,375.00	
Distribution to Homer Stark (Jewelry)	1,485.50	
Distribution to Wm. H. Stark II (Jewelry)	2,714.50	
Account Receivable - H.J.L. Stark		2,100.00
Jewelry Owned		26,473.00
To record disposition of jewelry which was distributed in kind and which consisted of community and separate property - The separate property amounting to \$24,375.00. The separate property which was included in the distribution to the beneficiaries is shown on a separate statement included in this report		

(4)

Distributions to Beneficiaries		
Homer Stark	947.40	
Wm. H. Stark II	13,620.60	
Adjustment of Net Estate	9,919.62	
H. J. L. Stark	16,390.00	
Household Furnishings		40,877.62
To record distribution of household furnishings of \$82,755.25 as follows:		
Original Inventory	\$ 82,755.25	
Less: Chinese Rugs to Norma Hill	<u>500.00</u>	
Balance	\$ 82,255.25	
Less: Separate Property	<u>20,339.25</u>	
Balance Community	\$ 61,916.00	

(Continued)



ESTATE OF MRS. NITA HILL STARK, DECEASED

Orange, Texas

FINAL CLOSING JOURNAL ENTRIES

March 31, 1948

570

Page #2

One-Half Subject to Distribution \$ 30,958.00

Distributed As Follows:

Homer Stark	\$ 947.40	
Wm. H. Stark II	13,620.60	
H.J.L. Stark (Paid by Chk.)	<u>16,390.00</u>	<u>30,958.00</u>

(5)

Distributions to Beneficiaries:

Homer Stark	3,750.00	
Wm. H. Stark II	3,750.00	
United States Government "E" Bonds		7,500.00
To record distribution of "E" Bonds to		
Beneficiaries under date of 12-4-47		

(6)

Distribution to Beneficiaries:

Homer Stark	102.21	
Wm. H. Stark II	102.21	
Cash - Savings Account - First National Bank		204.42
To record distributions from Savings Account		
prior to final distributions 10-1 and 12-29-45		

(7)

Distribution to Beneficiaries:

Homer Stark	3,315.64	
Wm. H. Stark II	3,310.35	
Cash - Savings Account - First National Bank		6,625.99
To record cash distributions as follows:		

Homer B. Stark 10-29-45	\$ 3,315.64
Wm. H. Stark II 12-1-45	<u>3,310.35</u>
	<u>\$ 6,625.99</u>

Totals

\$120,781.03 \$120,781.03

KNOW ALL MEN BY THESE PRESENTS that we, Homer Stark and William H. Stark II, both of the County and State aforesaid, as a predicate for our joint and several acceptances and releases as hereinafter set forth, hereby make the following statements and representations:

1. We are thoroughly familiar with the last will and testament of our mother, Mrs. Nita Hill Stark, who died on October 11, 1939. Her said will is dated June 21, 1939, and was signed by her in the presence of W. B. Simmons and Alan B. Cameron, who signed as attesting witnesses. It was admitted to probate by decree of the County Court of Orange County, Texas, on November 20, 1939, entered in cause No. 1101 on the probate docket of that Court. Each of us is named therein as a beneficiary. William H. Stark II is referred to therein as "William Stark." Each of us is now more than twenty-one (21) years of age. Numerous other beneficiaries are named in the will.

2. We are also thoroughly familiar with that certain typewritten document prepared by Winkelman, Davies and Bakke, Public Accountants and Auditors, dated Houston, Texas, March 31, 1948, and entitled, "Estate of Mrs. Nita Hill Stark, deceased--Orange, Texas--Final Report--March 31, 1948;" and each of us has received, and has had in his possession for more than 10 days, a copy thereof. Said Final Report, which contains an Index and sixty (60) pages, discloses the complete and final administration of our said mother's estate, together with all distributions made to beneficiaries, by our father, Mr. H. J. Lutchter Stark, independent executor of said estate.

3. We were kept informed of all developments disclosed by said Final Report as they occurred and have been supplied with all information and data required by us in connection therewith; and we are satisfied that the estate has been properly administered and that all distributions to beneficiaries have been made in full

Clyde McKee  
Exhibit 2

accordance with the terms and requirements of the will.

Now, therefore, we, the said Homer Stark and William H. Stark II, acting jointly and each acting separately for himself, do hereby approve, ratify and accept the aforesaid administration of our said mother's will and estate and the aforesaid distributions to beneficiaries, and do hereby acknowledge receipt of the full amounts of cash and other property to which we, and each of us, are entitled from her estate and under her will, and do hereby release the said H. J. Lutch Stark, in his capacity as independent executor of said will and estate and in his individual capacity as well, from all further obligation and liability to us, or either of us, with respect to said will and the administration thereof and said estate and the administration and distribution thereof, and with respect to that property which comprised the community estate of our said mother and father at the time of her death.

Witness our hands at Orange, Texas, this the 14th day of May, 1948.

Homer Stark  
Homer Stark

William H. Stark II  
William H. Stark, II

Witnesses:

W. J. Lutch Stark

Wille Lee De Lane

