(d) Upon and after the death of my said wife, to pay and deliver the principal of said trust fund and estate and any accumulations thereon, and the securities and properties in which the same is or may be invested, into the residue of my estate, to be divided among and distributed to the beneficiaries as hereinafter mentioned and provided by this my will.

PARAGRAPH NO. XIX. I hereby declare that the provisions herein made in favor of my wife, Lottie A. Salling, are and are intended to be, and shall be accepted by herein lieu of dower and all other rights in my property and estate.

PARACRAPH NO.XX. I give, devise and bequeath all the rest, residue and remainder of my estate, both real and personal, of which I shall die seized or possessed, or to which I shall be entitled at my decease, and wherever the same may be situated, including my homestead property, subject, however, to the life estate therein given to my wire in and by the third paragraph of this my will, and including the residue of the trust fund in and created by the eighteenth paragraph of this my last will, upon and after the death of my wife as in said paragraph provided, unto my daughters, Susan E. Salling Hawes, Lillias Nellie Salling Burden, Jennie Marion Salling Kanouse, and Olga A. Salling Cornwell, share and share alike, to have and to hold the same unto them and their respective heirs, representatives and assigns FOREVER. Provided, however, that if any of my said daughters shall not survive me, and shall leave a child or children her surviving, then it is my will and I direct that such child or children shall take the share which would have gone to his, her or their parent if living, and I give, devise and bequeath the same unto such child or children share and share alike, and to their respective heirs and assigns FOREVER. Provided, further, that if any of my said daughters shall not survive me, and leave no child, children or other lineal descendant her surviving, then it is my will and I direct that the equal undivided one-half of the share which would have gone to such daughter, shall go and belong to her haunand if she shall leave a husband her surviving, and the other equal undivided one-half thereof shall go and belong to such of my daughters as are then living, and the issue, if any, of any deceased daughter, such issue to take by right of representation, and I give, devise and bequeath the same unto said persons, and to their respective heirs and assigns FOREVER/ Provided, further, that if any of my said daughters shall not survive me, and shall leave no husband, child, children or other lineal descendant her surviving, then it is my will and I direct that the share which would have gone to such daughter, shall go and belong to such of my daughters as are then living, and to the issue, if any, of any deceased daughter, such issue to take by right of representation, and I give, devise and bequeath the same unto them and to their respective heirs and assigns FOREVER.

PARAGRAPH NO. XXI. I have advanced to my daughters and nephews named as legatees in this my will, and to the husbands of my said daughters, certain sums of money from time to time, a record of which advances appears on my books of account. I direct my Executors and Trustees herein named, to deduct from the amounts bequeathed to each of said daughters, whatever sums may have been advanced to them or their husbands, and from the amounts bequeathed to each of said nephews, whatever sums may have been advanced to them, as shown by my said books of account, without interest being charged thereon.

PARAGRAPH NO.XXII. I hold and own certain stock of the Randall Lumber and Coal Company, a corporation, which operates a yeard at Flint, Michigan, with which my son-in-law, Harry Kanouse, is connected. I direct that my daughter, Jennie Marion Salling Kanouse, shall have the privilege of purchasing all of such stock to be applied on account of her distributive share of my estate as herein provided or otherwise, at its cost to me as appears and shown by my books of account, and without interest.

PARAGRAPH NO.XXIII. I hereby nominate and appoint said The Michigan Trust Company and said Oren S. Hawes, and in the event of the death of said Oren S. Hawes, then said Elmer J.