

of the executor the sum of 16,114.77, which sum, plus the 11,475.00 due from Evelyn K. Walker on account of the advancement made to her by the deceased in her lifetime, makes a total of 27,589.77 to the assets in this said estate which should be distributed by the executor to the heirs in equal shares except that the receipt of Evelyn K. Walker should be assigned and set over to her from the executor as representing 11,475.00 of her share in this said estate, the balance which would be due her on account of her share to be paid to her by the executor in cash. That the balance remaining in the hands of the executor should be paid in accordance with the terms of the last will and testament of the deceased, as follows:

- Florence M. Luthers, adopted daughter - - - - - 4,117.95;
- John A. Tarney, adopted son - - - - - 4,117.95;
- William Roy Tarney, adopted son - - - - - 4,117.95;
- Ada Tennant, niece - - - - - 4,117.95;
- Evelyn K. Walker, adopted daughter - - - - - 11,475.00;

That in addition to the payment of the sum of 42.95 to Evelyn K. Walker, the executor should deliver to her the receipt covering the advancement made to her by the deceased in her lifetime.

That any and all right, title and interest of the deceased in or to the real estate heretofore described herein should be assigned and set over to the above mentioned legatees in equal shares.

The court further finds that on the 6th day of July, 1954, Einar A. Benson was duly appointed executor for inheritance purposes in said estate; that he took the oath and after the hearing as required by law on the 14th day of July, 1954, he reported as such executor findings and determinations as to the interest of each of the devisees and legatees to be left upon the executions allowed by law and found that this estate and the shares and interest of the heirs therein are subject to no inheritance tax whatever. That such report should be approved. That this estate and the shares and interests of the devisees and legatees herein is not, and are not, subject to inheritance tax.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED BY THE COURT that the report and account of Einar A. Benson, executor herein, be, and the same hereby is, approved and allowed as due for his final report.

IN WITNESS WHEREOF, I HEREBY SIGN AND GIVE MY OFFICIAL SEAL.