

court and the Court further finds that there is no tax owing the United States government by virtue of the laws of the United States.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that the inheritance tax assessed and levied against said estate in the sum of \$7.66 has been fully paid and receipts issued therefor have been filed, and that there is no tax owing to the United States under the laws of the United States.

The Court further finds that the personal property of the said Grace Ewing, deceased, has been distributed in accordance with the terms of the Last Will and Testament to William R. Ewing, sole and only devisee and legatee; that after the payment of claims there remains a balance on hand of \$5,832.95, which sum did pass and is hereby assigned to William R. Ewing, husband of the deceased.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that the personal property belonging to Grace Ewing, deceased, passed to William R. Ewing, her husband, the same to be his absolutely, and that William R. Ewing, executor, pay over to himself, as sole devisee and legatee, the balance on hand of \$5,832.95 in accordance with the terms and provisions of the Last Will and Testament of Grace Ewing, deceased.

The Court further finds that at the time of her death, Grace Ewing was the owner of the following described real estate, to-wit:

An undivided one-half interest in and to the Northeast Quarter of the Southeast Quarter (NE $\frac{1}{4}$ SE $\frac{1}{4}$) of Section Twenty-two (22), Township Eleven (11), North, Range Twelve (12), West of the Sixth P. M. in Hall County, Nebraska,

and that under and by virtue of the terms and provisions of the Last Will and Testament of Grace Ewing, deceased, all of said real estate did pass and descend at her death to her husband, William R. Ewing, in absolute title.