

The Court further finds that no application has been made in the State of Nebraska for the appointment of administrator of the estate of said deceased; that the only heirs of the said deceased are the said Lura A. Shouse, his widow, and Dorothy A. Anderson, daughter of the said Lura A. Shouse and the deceased; that said widow and daughter are the only heirs at law of the said Nellie N. Shouse, deceased, and that the said undivided one-half interest in the Southerly Ten (10) feet of Lot Sixteen (16) and all of Lot Fifteen (15) in Block Eight (8) in the Town of Cairo, Hall County, Nebraska, pass and descend to the said Lura A. Shouse, his widow, an undivided one-fourth interest therein, and to the said Dorothy A. Anderson, his daughter, an undivided one-fourth interest therein.

The Court further finds that the value of the afore described real estate held jointly and in common at the time of the death of the deceased is the sum of \$12,160.00; that the aforesaid real estate held in common at the time of the decedent's death and passing by virtue of his death is the sum of \$3,000.00, and the value of the aforesaid real estate held jointly at the time of the deceased's death for inheritance tax purposes is the sum of \$3,080.00, or the total sum of \$6,080.00; that both the said Lura A. Shouse and the said Dorothy A. Anderson are entitled to specific exemptions under the inheritance tax laws of the State of Nebraska of \$10,000.00 each and therefore there is no inheritance tax due or owing on any of the aforesaid real estate to the State of Nebraska.

IT IS THEREFORE, CONSIDERED, ORDERED AND ADJUDGED BY THE COURT that the undivided one-half interest in the real estate described as the Southerly Ten (10) feet of Lot Sixteen (16) and all of Lot Fifteen (15) in Block Eight (8) in the Town of Cairo, Hall County, Nebraska, be and the same is hereby