

The Court further finds that the entire value of the Estate of Minnie Ueckert, deceased, at the date of her death was less than \$10,000.00 and that the amount received by each of her heirs, legatees and devisees is far less than the amount of their statutory exemptions of \$10,000.00 each as children of the deceased, as provided by law, and the Court therefore finds that there is no inheritance tax owing the State of Nebraska nor Federal Tax due the United States by virtue of the laws of the United States.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that there is no inheritance tax owing to the State of Nebraska, nor is there any federal tax owing to the United States under the laws of the United States.

The Court further finds that the personal effects of the said Minnie Ueckert, deceased, have been distributed in accordance with the terms of her Last Will and Testament and that the four \$25.00 United States Government bonds held jointly in the name of Minnie Ueckert or Werner Ueckert have been assigned to Werner Ueckert as his own property; that after the payment of all expenses and claims and the payment of the legacy as provided by said Last Will and Testament there remains on hand a balance of \$3,547.99 which sum has been distributed as follows:

One-third thereof to Arthur Ueckert in the sum of \$1,182.66
One-third thereof to Rose M. Von Ohlen in the sum of \$1,182.66
One-third thereof to Werner Ueckert in the sum of \$1,182.67,

in accordance with the terms of the Last Will and Testament of the deceased.

The Court further finds that of the \$1,182.67 due Werner Ueckert as his final distributive share, the amount of \$506.67 is now on deposit in the Archer Co-operative Credit Association of Archer, Nebraska, in the account of Minnie Ueckert or Werner Ueckert, and that said sum should be transferred and set over to Werner Ueckert as his sole and separate property and that there is then a balance of \$676.00 due to Werner Ueckert as the remainder of his final distributive share.