

persons of the time and place fixed by the Court for the filing of claims against the estate of the deceased, that the time so fixed has fully expired and that all persons having claims against the estate and not filed within the time limited by the Court are forever barred and excluded from setting up or asserting any such claims against the estate.

The Court further finds that the Executrix has paid the funeral expenses of the deceased and all debts, and has paid the costs of this proceeding, and that the balance of the personal property remaining, if any, passes and descends to the said Ida Marie Clausen as the sole devisee and that nothing further remains in the hands of the Executrix belonging to the estate; that a portion of the personal property owned by the decedent at the time of his death was held in joint tenancy with the said Ida Marie Clausen, and title thereto vested in her upon the death of said Christian Clausen.

The Court further finds that the estate is not subject to an inheritance tax under the laws of the State of Nebraska nor to a federal estate tax under the laws of the United States.

The Court further finds that the said Christian Clausen at the time of his death was possessed of certain real estate described as follows:

The Northeast Quarter of the Northwest Quarter (NE $\frac{1}{4}$ NW $\frac{1}{4}$ ) and two (2) acres 18 rods by 18 rods, located in the southeast corner of the Northwest Quarter of the Northwest Quarter (NW $\frac{1}{4}$ NW $\frac{1}{4}$ ), and the East Half of the Southwest Quarter of the Northwest Quarter (E $\frac{1}{2}$ SW $\frac{1}{4}$ ) and the East Half of the West Half of the Southwest Quarter (E $\frac{1}{2}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ ), extending south to the River, and known as Lot Four (4), all in Section Seventeen (17), Township Ten (10), North, Range Nine (9), West of the 6th P.M., and the Easterly Two-Thirds (E $\frac{2}{3}$ ) of Lot Four (4), Reesor's Subdivision of the South Half of the Northwest Quarter (S $\frac{1}{2}$ NW $\frac{1}{4}$ ) of Section Sixteen (16), Township Ten (10), North, Range Nine (9), West of the 6th P.M., all in Hall County, Nebraska;

that under the terms and provisions of the Last Will and Testament of the decedent all of said real estate passed and descended to Ida Marie Clausen, to have and to hold the same forever.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED BY THE COURT that the Final