

3. That notice to creditors has been given as required by law and the order of this Court; that the time for filing claims expired on the 20th day of August, 1958; that an order has been duly made and entered in this cause barring the filing and presentation of claims against the estate; that all claims filed against this estate and allowed by order of this court, have been paid, settled and satisfied in full.

4. That the commissions due the Administratrix and attorney fees were determined and allowed and have been paid.

5. That after being fully advised in the premises, the Court finds that the interest in real estate, hereinafter described, of which the deceased died seized, was of the fair and reasonable market value of \$5,333.33 at the date of his death, the land having a fair and reasonable market value of \$800.00 per acre; that there is no inheritance tax due the State of Nebraska from any of the heirs at law of said deceased, nor is there any federal or state estate tax due.

6. That Henry Ralph Rice, deceased, died intestate a resident of Hall County, Nebraska, on the 27th day of March, 1952, and left as his sole and only heirs at law the following named persons, to-wit:

Ioe G. Rice, age 54, 2812 West Louise Street, Grand Island, Nebraska,
surviving wife

Robert H. Rice, age 37, 10731 Capistrano Street, Lynwood, California, son
Harold R. Rice, age 33, 3031 North Charlotte Street, San Gabriel, Calif., son
Inaillie Maxine Rice Gillure, age 40, 1435 Marrow Road, Oakland, California,
daughter,

the said Ioe G. Rice, surviving wife, being the second wife of said deceased and the named children of the said deceased being children of the deceased by his first wife.

7. That after payment of all expenses of administration and claims allowed against said estate, there is left in the hands of said Administratrix the sum of \$197.30, which should be paid and distributed as follows:

Ioe G. Rice, surviving wife.....	\$ 49.38
Robert H. Rice, son.....	\$ 49.33
Harold R. Rice, son.....	\$ 49.33
Inaillie Maxine Rice Gillure, daughter.....	\$ 49.32

TOTAL.....\$ 197.30