

only heirs at law, the following named persons, to-wit:

Minnie C. Salyer	his widow,
Donald Salyer	his son,
Louise Salyer	his daughter, and
Mildred Salyer	his daughter;

that at the date of his death he owned the following described property, to-wit:

Block One (1) of University Place, an Addition to the City of Grand Island, Hall County, Nebraska.

and it is further ordered, adjudged and decreed by the Court that the above described property did pass and descend on the death of Jesse L. Salyer, by operation of the Laws of Intestancy of the State of Nebraska, then in force, as follows:

1/3rd thereof to Minnie C. Salyer, his widow,
2/9ths thereof to Donald Salyer, his son,
2/9ths thereof to Louise Salyer, his daughter, and
2/9ths thereof to Mildred Salyer, his daughter,

subject, however, to the homestead rights of Minnie C. Salyer, his widow.

The Court further finds that the petitioners, Floyd M. Runkel and Viola I. Runkel, purchased the above described real estate of which Jesse L. Salyer died seized and are now the owners thereof, and that they are qualified under the law and entitled to file the petition herein for the determination of heirship and for the final decree herein.

The Court further finds that there is no inheritance tax due and owing upon the above described real estate and that said estate is not subject to any inheritance tax under the laws of the State of Nebraska or of the United States.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that there is no inheritance tax due and owing to the State of Nebraska by said estate and no tax owing to the United States under the laws of the United States.

The Court further finds that the said Jesse L. Salyer, deceased, has been referred to in some of the proceedings herein as Jesse L. Saylor, but that his correct name is Jesse L. Salyer, and that all of the proceedings in said estate have been