

11th day of May, 1953, at 9 o'clock a.m., and it appears by proof on file that notice of said order was published as ordered by this Court.

#### FIFTH

The Court further finds that on the 2nd day of February, 1953, said Elmer F. Engel, Executor of said estate, filed in this Court his inventory of the property of said estate, and that according to said inventory, the deceased died seized and possessed of the following described property, to-wit:

The Southwest Quarter of the Southeast Quarter (SW $\frac{1}{4}$ SE $\frac{1}{4}$ ) of Section Twelve (12) in Township Ten (10) North, Range Ten (10), West of the 6th P.M., in Hall County, Nebraska,

Personal property of the value of \$4,455.94;

the Court further finds that according to the terms, conditions and provisions of said Last Will and Testament of said deceased, said real estate above described was devised unto Frank Engel subject to said devisee's paying his pro-rata share of the expenses of the estate, which the Court hereinafter determines; that the personal property was ordered sold and the proceeds thereof, after payment of the expenses of said estate plus the share of said expenses to be paid by said Frank Engel, was bequeathed share and share alike to Lena Brandt and Mary Watters.

#### SIXTH

The Court further finds that on the 11th day of May, 1953, an order of this Court was made barring the filing of claims against this estate and excluding the holders thereof from setting up or asserting the same against this estate or the assets thereof.

#### SEVENTH

The Court further finds that on the 4th day of May, 1953, B. J. Cunningham, Jr., was appointed Appraiser of this estate for inheritance tax purposes, and after giving notice as by law required to all persons interested, he appraised said estate, determining the value of the real estate hereinbefore described at \$5,000 and the personal property at \$4,455.94 as the fair and reasonable market value on December 21, 1952; per his report now on file with this Court, which report and valuations the Court hereby does approve and determine said market values to be as therein set forth; the Court further finds that the total expenses of the estate as set forth in the Final Report of said Executor are the sum of \$1,371.11 plus \$61.15 additional court costs, making a total expense of \$1,432.26; that the share of said expenses owing by Frank Engel as devisee of the real estate under the Last Will and Testament of said Testator is \$757.33, and the share of said expenses of Lena Brandt