

is \$378.67 and the share of said expenses of Mary Watters is \$378.66; that inasmuch as all of said expenses were paid out of the proceeds from the personal property, and therefore from the shares of Lena Brandt and Mary Watters, said Frank Engel should pay to the Executor of this estate the sum of \$757.33, being his share of said expenses, which payment should be added to the monies in the hands of said Executor to be distributed share and share alike to said Lena Brandt and Mary Watters under the provisions of said Will; the Court further finds that said Frank Engel has so paid to said Executor since the filing of his Final Report his share of said expenses as required by said Will, and that said Executor has paid the balance of the court costs owing in this estate in the sum of \$61.15 and that he therefore has now on hand the sum of \$3,781.01 for distribution, one-half of which, or \$1,890.50, is due Lena Brandt, and the sum of \$1,890.51 is due Mary Watters; the Court further finds that Frank Engel, Lena Brandt and Mary Watters, being all of the beneficiaries under said Last Will and Testament, in writing waived the provisions of Paragraph 3-C of the Last Will and Testament of the Testator directing the Court to appoint three appraisers of decedent's property for the purpose of determining what proportion of expenses of the estate should be paid by them respectively, and consented to accept the appraisal of the appraiser for inheritance tax purposes appointed by the Court in these proceedings for the determination of values for that apportionment purpose, which waiver and consent is dated May 14, 1943, and on file with this Court in this cause.

EIGHTH

The Court further finds that all claims against said estate, including the expenses of the last illness and burial of said decedent, the costs of administration of his estate and the payment of a suitable marker for his grave and inscription thereon, have been fully paid by said Executor, and that his final report is true and correct in all respects and should be approved and allowed; that the value of the devise to Frank Engel under said Will is the sum of \$5,000 less \$757.33 or \$4,242.67, which is less than the \$10,000 statutory exemption for inheritance tax purposes to which said Frank Engel is entitled and there is therefore no inheritance tax due and owing from him on account of said devise; that the value of the legacies to Lena Brandt and Mary Watters is in the sum of \$1,890.50 and \$1,890.51 respectively, which are less than the \$10,000 statutory exemption due each of them from the payment of inheritance tax and that therefore there is no inheritance tax due and owing from them on account of their said legacies; that the total gross value of this estate