

The Court further finds that heretofore and on the 27th day of February, 1953, Kenneth H. Elson was duly appointed appraiser for inheritance tax purposes in this said estate; that he took the oath and after notice and hearing as required by law, on the 2nd day of April, 1953, filed his report as such appraiser and subsequently and on the 6th day of May, 1953, an order was duly entered by the Court approving such report and fixing and determining the state inheritance taxes due; that no appeal has been perfected upon said order and that the same is now final; that the inheritance tax due from each of the legatees and devisees as found and determined has been fully paid as evidenced by the receipts on file.

That a federal estate tax return has been made, and the sum of \$361.25 in federal estate tax has been paid as evidenced by the receipt on file. That such federal estate tax return has not been finally approved by the Director of Internal Revenue, and the amount of tax which may be finally due has not been fully and finally determined.

The Court further finds that the court costs and all of the expenses of administration have been paid; that the executors have waived any allowance as fees for their services as executors in this said estate.

The Court further finds that the executors have filed with the County Assessor of Hall County, Nebraska, a personal tax schedule for this estate for the year 1953 and that the tax which may be due from this said estate on account thereof cannot at this time be determined or paid and that such tax has not been paid.

The Court further finds that due to the fact that the personal taxes have not been paid and cannot be paid at this time and for the reason that no final approval of the federal estate tax has been had, that the executors should be continued in office until such time as such personal taxes can be paid and such federal estate taxes are finally determined, and a release thereof is issued by the Director of Internal Revenue, and that pending such payment and final determination the executors should hold in their hands the promissory note of Fred Sternberg and Alma Sternberg and the additional sum of \$1,000.00 in cash.