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circulating in Hall County, Nebraska, for three successive weeks prior to the 11th day of March, 1953, and that a hearing on claims filed against said estate would be held in the office of the County Judge of Hall County, Nebraska, on the 12th day of June, 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 20th day of February, 1953, said Emma Hargens Wagner, executrix of said estate, filed in this Court her 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:

Lot One (1) in Block Seventeen (17) in Kernohan & Becker's Addition in the City of Grand Island, Hall County, Nebraska

Personal property of the value of \$928.33 plus an equity in \$6,354.00 held in escrow as security for the payment of \$5,000.00 therefrom which was payable upon the death of said Testatrix to Margaretha Bahrs;

The Court further finds that according to the terms, conditions and provisions of said Last Will and Testament of said deceased, said property was devised and bequeathed unto Emma Hargens Wagner in fee simple absolute, she having survived said Testatrix; that said Testatrix stood in the acknowledged relation of a parent to said Emma Hargens Wagner for more than ten years prior to the death of said Testatrix, openly and notoriously and for every purpose considered said Emma Hargens Wagner as her own daughter, although said Emma Hargens Wagner was in truth and in fact but a step-daughter of said decedent;

SIXTH

The Court further finds that on the 12th day of June, 1953, an order of this Court was made barring the filing of any and all claims against said estate and excluding the holders thereof from setting up or asserting any such claims against said estate.

SEVENTH

The Court further finds that on the 10th day of June, 1953, John R. Higgins was appointed appraiser for inheritance tax purposes of this estate and, after giving notice thereof to all persons interested, held a hearing and made an appraisal of the property owned by said decedent solely at the time of her death, as well as all property owned jointly by said decedent with others, and on the 23rd day of June,