

An undivided one-seventh (1/7) interest in and to the South Half of the Southeast Quarter (SESE $\frac{1}{4}$) of Section Twenty-one (21), Township Ten (10) North, Range Twelve (12), West of the 6th P. M. in Hall County, Nebraska;

that the value of his undivided one-seventh (1/7) interest in said real estate was not worth more than Three Thousand Five Hundred Dollars (\$3,500.00) and that at the time of his death the decedent did not own any other property except the above described interest in real estate.

THE COURT FURTHER FINDS that more than 2 years have elapsed since the death of the said Clark Watson, deceased, and that no application has been made in any County of the State of Nebraska for the appointment of an administrator of his estate, either by his heirs or other persons; that no administrator has been appointed for his Estate in the State of Nebraska, nor has any decree of heirship been entered therein; that all claims and obligations existing against the Estate of Clark Watson, deceased, have been paid and if there are any outstanding claims or obligations, the same are forever barred and precluded; that said Estate is not subject to any State Inheritance or Estate Tax or any Federal Estate Tax under the laws of the United States and that petitioner, widow of the decedent, having an interest in said real estate, is the proper person to bring this action.

THE COURT FURTHER FINDS that the said Clark Watson, deceased, left surviving him as his sole and only heirs-at-law the following persons, to-wit: Mary Watson Bowman, his widow; Leroy Watson, his son; Cleo A. Watson, his son; and LaVon Watson Koepke, his daughter, all of said persons being of legal age and the Court further finds that under the Intestate Laws of the State of Nebraska the South Half of the Southeast Quarter (SESE $\frac{1}{4}$) of Section Twenty-one (21), Township Ten (10), North, Range Twelve (12), West of the 6th P.M. in Hall County Nebraska; passed and descended upon the death of Clark Watson as follows:

- 1/21st interest therein to Mary Watson Bowman,
his widow;
- 2/63rds interest therein to Leroy Watson,
his son;
- 2/63rds interest therein to Cleo A. Watson,
his son;
- 2/63rds interest therein to LaVon Watson Koepke,
his daughter, also known as LaVon Koepke.