

with the Laws of the State of Iowa; that the duly authenticated instrument filed in this Court, purporting to be the Last Will and Testament of John K. Watson, is the Last Will and Testament of John K. Watson, deceased, and has been proved according to law; that said instrument has not been heretofore offered for probate in any County of the State of Nebraska.

THE COURT FURTHER FINDS that John K. Watson, deceased, was a non-resident of the State of Nebraska at the time of his death; that he owned real estate located in Hall County, Nebraska, described as follows:

An undivided one-seventh (1/7) interest in and to the South Half of the Southeast Quarter (SE 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 above described real estate was the only real estate owned by the decedent in the State of Nebraska; that he was not the owner of any personal property situated in this State.

THE COURT FURTHER FINDS that the expenses of last illness, funeral expenses, and all Court costs and costs of administration have been paid and that all claims and obligations existing against the estate of John K. Watson have also been paid and that any and all other claims and obligations against said estate are forever barred and precluded; the Court further finds that the Inheritance Tax due the State of Iowa and all other taxes due the State of Iowa have been paid and receipts issued; that the deceased interest in the above described Hall County real estate was not worth more than Three Thousand Five Hundred Dollars (\$3,500.00) and that, therefore, his estate will not be subject to any Nebraska Inheritance or Estate Tax.

THE COURT FURTHER FINDS that the said John K. Watson was a widower at the time of his death, being preceded in death by his wife, Nellie May Watson; that he left surviving as his sole and only heirs-at-law, legatees and