

persons: Frances Theona Eldridge, daughter, Grand Island, Nebraska, legal age; William Orr Cummings, son, United States Navy, legal age; James Scott Cummings, son, United States Navy, a minor; and Larry Gene Cummings, son, Beatrice, Nebraska, a minor; and Orr Cummings, husband, Petitioner, legal age.

The Court finds that the deceased died the owner of an estate situated in Hall County, Nebraska, consisting of no personal property; that Testatrix at the time of her death was the owner of the following described Real Property, set forth as follows, to-wit:

An undivided one-half (1/2) interest as tenants in common with Orr Cummings in Lot Twelve (12), Block One (1), in Axt and ~~Block~~ Addition to the City of Grand Island, Nebraska.

She died owner as a joint tenant with right of survivorship with Orr Cummings, her husband, in Lot One (1), Block One (1), Hann's Second Addition to the City of Grand Island, Nebraska.

The Court finds that the real estate described above which was owned as tenants in common did descend under the provisions of the will to Orr Cummings as sole devisee and legatee under the will; title to the property owned as joint tenant with right of survivorship did descend under the law to Orr Cummings as the remaining and sole survivor.

The Court further finds that all claims and expenses of the said estate have been paid, that there are no debts outstanding and that any and all claims are barred.

The Court further finds that due and legal notice has been given to all persons of the time and place fixed by the Court for a hearing on said final report by publication for three (3) successive weeks in the Grand Island Independent, and that no one appearing to object to said report, and the Court having examined the same and finds that said report is true and correct, in all things, and should be approved and allowed; that said estate should be closed and said Executor discharged.

The Court further finds from examination and evidence that the estate is not subject to the payment of inheritance tax under the laws of the State of Nebraska, of the estate tax of the United States of America.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED by the Court that all persons having claims against said estate, not filed and