and the shares of the legatees and devisees therein is and are not subject to Nebraska State Inheritance Tax.

IT IS, THEREFORE, CONSIDERED, ORDERED AND ADJUDGED by the Court that said estate and the shares of the legatess and devisees therein is and are not subject to Nebraska State Inheritance Tax.

IT IS FURTHER ORDERED that there shall be paid to James I.
Shamberg, the Nebraska State Inheritance Tax appraiser herein, the
sum of \$20,00 as the fee of such appraiser.

The Court further finds that the statutory commission of the executrices herein would amount to \$288.22; that Silda Stelk, executrix herein has waived payment to her of the one-half of such statutory commission which would be payable to her; that there is due and payable to Evelyn Diekman, executrix, the sum of \$144.11; the Court further finds that the sum of Seven Hun red Fifty Dollars (\$750.00) is a fair and reasonable fee for the attorney for the executrices.

IT IS, THEREFORE, CONSIDERED, OF DERED & D ADJUDGED that there be paid to Evelyn Diekman, executrix, the sum of \$144.11 in full of her commission herein as such executrix; that the payment of commission to Silda Stelk, executrix is waived; that there shall be paid to the attorney for the executrices in such estate the sum of Seven Hundred Fifty Dollars (\$750.00).

The Court further finds that upon payment of the foregoing amounts for commission of executrix and attorney's fee, there remains for distribution herein to ilda stelk, legatee under the will of such betlef talk, deceased, the sum of Three Thousand Thirty Two and 63/100 bollars (\$3,032.63).

IT IS FURTHER CO SIDERED ORDERED AND ADJUGED that there be distributed to such Silda Stelk the sum of \$3,032.63 and certificate No. 16 dated June 1, 1950 of Nebraska Rural Radio Association, in kind.

The Court further finds that the decedent died seized of the real property described in the Inventory and Supplemental Inventory filed herein and that such real property should be assigned to Silda Stelk, widow of the decedent, and Evelyn Diekman, Dorothy Sievers, Elmer D. Stelk and Eleine Collier, as provided and directed in the last will and testament of such Detief Stelk, deceased.