

over and delivered to the said Halda Emma Clausen in accordance with the provisions of the Will, except the three sets of Texas Longhorns which have been delivered to George William Clausen, Robert Henry Clausen and the Historical Society of Hall County, one set to each.

The Court further finds the estate is not subject to any inheritance tax under the laws of the State of Nebraska, nor to a Federal Estate tax under the laws of the United States.

The Court further finds that the said Henry Clausen, deceased, at the time of his death was possessed of certain real estate described as follows:

The East One-half of the Southwest Quarter ($E\frac{1}{2}SW\frac{1}{4}$) of Section Eight (8), Township Ten (10) North, Range Nine (9), West of the 6th P. M. and a strip of land on the North side of the West One-half of the Southwest Quarter ($W\frac{1}{2}SW\frac{1}{4}$) of Section Eight (8), Township Ten (10) North, Range Nine (9), West of the 6th P.M., One (1) rod wide and eighty (80) rods long, and the East One-third ($1/3$) of Lot Five (5), and the West One-third ($1/3$) of Lot Four (4) of Roeser's Subdivision of Section Sixteen (16), in Township Ten (10) North, Range Nine (9), West of the 6th P.M., Hall County, Nebraska.

That under the terms and provisions of the Last Will and Testament of the decedent, the said Halda Emma Clausen received a life estate in said real estate, she to have the rents, income, profits and use thereof during her lifetime and to pay the taxes accruing thereon during the time of the life estate.

The Court further finds that subject to the life estate of the said Halda Emma Clausen, the real estate described as follows:

The East One-half of the Southwest Quarter ($E\frac{1}{2}SW\frac{1}{4}$) of Section Eight (8), Township Ten (10) North, Range Nine (9), West of the 6th P.M., Hall County, Nebraska, and a strip of land on the North side of the West One-half of the Southwest Quarter ($W\frac{1}{2}SW\frac{1}{4}$) of Section Eight (8), Township Ten (10) North, Range Nine (9), West of the 6th P.M., One rod wide and eighty rods long and the East One-third ($1/3$) of Lot Five (5) of Roeser's Subdivision of Section Sixteen (16), Township Ten (10) North, Range Nine (9), West of the 6th P.M., Hall County, Nebraska,

passed and descended to George William Clausen; that the real estate described as follows:

The West One-third ($1/3$) of Lot Four (4) of Roeser's Subdivision of Section Sixteen (16), in Township Ten (10) North, Range Nine (9), West of the 6th P. M., Hall County, Nebraska,

passed and descended, subject to the life estate of Halda Emma Clausen, to Robert