The Court further finds that the court costs have been paid in full and that the attorney has acknowledged payment in full f his attorney fee.

The Court further finds that the gross value of the estate would not exceed the sum of Fifteen Thousand Dollars, and that there is no life insurance, gifts, joint tenancy property or other property that would increase said amount, so that there is no possibility that the estate could possibly be liable for Federal Estate Tax.

The Court further finds that for the saw reasons, and that since the decrased left a widow and one daughter, there could not possibly be any State Inheritance Tax, and there is no necessity of the appointment of an appraiser.

IT IS, "MIDEFORE, PREPERD, ADJUDYED AND DECREED by the Court that there is no Federal Estate Tax or State Inheritance Tax due upon soid estate or any of the interests passing to the heirs.

The Court further finds that there are no further matters requiring administration.

IT IS, THEFEFORE, ORDERED, ADJUDGED AND DECREED by the Court that the Administratrix be and she is hereby discharged as Administratrix, her bond released, and this estate closed.

The Court further finds that John C. Kounts sometimes spelled his name as Kounts and Kunts, as did his wife; that they sometimes used their names as J. C. Kunts and A. S. Kunts, and wherever in the record of the real estate said names are used, they refer to the deceased, John C. Kounts, whose widow was Augusta B. Kounts.

The Court further finds that John C. Kounts died intestate on January 29, 1959, in Grand Island, Hall County, Nebraska; that he was at the time of his death a citizen and resident of Hall County, Mebraska, and that this court had jurisdiction; that he left him surviving as his sale and only heirs at law, his widow, Augusta B. Kounts or August Kounts, the same person,