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The Court further finds that the Administrators have paid the funeral expenses of said estate, together with all expenses incidental to the death and burial of the deceased, that one claim of Mary Escal filed assinct the estate and to which objections were filed has been settled and paid and that the Administrators have paid the costs of these proceedings, including attorneys fees and that they have waived any fees as Administrators, and that the balance of the personal property on hand has been divided equally between Hugh L. Baker and Robert L. Baker as the heirs at law of the deceased and that nothing further remains in the hands of the Administrators belonging to the estate.

The Court further finds that the estate was subject to an inheritance tax under the laws of the State of Nebraska which has been maid and that it is not subject to a Federal Estate tax under the laws of the United States.

The Court further finds that at the time of his death the said Hush P.

Raker was possessed of and was the owner of certain real estate incorrectly described in the Inventory and the correct description of which is as follows:

Part of the Northwest Cuarter of the Northwest Cuarter of Section . wenty New (22), Township Eleven (11) North, Range Nine (9) West of the 6th P.M. more particularly described as follows:

Beginning at a point Forty Fact (ho!) East and Fire Pundred sighty Two Feet (882!) South of the Northwest corner of said Section 22, TWP 11, N, R 9 W, Thence due East One Hundred Thirty-Two Feet (152!) Parallel with the North line of said Section; thence due South parallel with the West line of said Section 22, 66 feet; thence due West parallel with the North line of said Section 22, 132 feet; thence North and parallel with the West line of said Section 22, 66 feet; thence she was the point of beginning. (Said tract formerly being described at Lota; in Elock 6, South Grand Island, Nobraska)

that the title to said real estate passed and descended to High L. Baker and Robert L. Baker share and share alike as the only heirs at law of the h P. Daker, deceased.

IT I., THEREFORE, ORDERED, ADJUDGED AND DECREED BY THE COURT that the Final Report of Hugh L. Baker and Robert L. Baker, Administrators of the estate of Hugh P. Baker, deceased, be and the same hereby is and all things approved and allowed as and for the Final Report of the Administrators and that said estate is settled and closed upon distribution of all personal property to Hugh L. Baker and Robert L. Baker equally and the Administrators discharged and the sureties released