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The Court further finds that the deceased died intestate on the 19th day of June, A. D. 1957, in the County of Los Angeles, State of California, and left surviving him the following named heirs, to-wit: Edward K. McDermott of Omaha, Nebr., William O. McDermott of Sherman Oaks, Calif., and Paul H. McDermott of Omaha, Nebr., brothers of deceased; children of Dr. Bernard V. McDermott, deceased, whose names are Marian Case of Long Beach, Calif., Claire Eddleman of Fort Worth, Texas, Frances Wood of Bremerton, Wash., John V. McDermott of Dallas, Texas, and Bernard H. McDermott of Dallas Texas, nieces and nephews of deceased; children of James Francis McDermott, deceased, whose names are Emma Byrne, Mary Creighton McDermott, James Francis McDermott II, Michael Nash McDermott, Ann Lucretia McDermott, and Patrick Ryan McDermott, nieces and nephews of deceased, all of Omaha, Nebraska.

The Court further finds that the said O. E. Bertagnolli was duly and regularly appointed Administrator of the Estate of John R. McDermott, deceased, and that thereafter, upon said petitioner filing his Oath and Bond herein, as required by the Order of this Court, Letters of Administration were issued to him, which are still in full force and effect and have not been revoked; that on July 27, A. D. 1957, a Notice to Creditors of said estate was published for the time and in the manner provided for by law, and proof of which publication was filed herein on August 17, 1957; that an Inventory and Appraisement was filed herein by said Administrator and the Appraisers appointed by the Clerk of this Court, and thereafter said Administrator filed, herein, an Amended Inventory and Appraisement, wherein said estate was thereby appraised in the sum of Forty-three Thousand Two Hundred Forty-four and 50/100ths (\$43,244.50) Dollars; that all of the money received has been accounted for by said Administrator in his Final Account and Petition for Distribution; that all of the Claims filed and allowed and all of the Court Costs and publication fees and Claims against said estate, including Taxes and Inheritance Taxes, have been paid.

The Court further finds that said Administrator has over paid, to the United States Treasury Department, in connection with the Income Tax Report of John R. McDermott, deceased, for the year 1957, as shown by the Supplemental Account and Report herein filed, by said Administrator; and that it is estimated by said Administrator that there will be a refund, on account of over payment of Income Taxes, the approximate sum of Two Thousand Two Hundred Forty-two and no/100ths (\$2,242.00) Dollars; that since the Final Account and Petition for Distribution was filed herein by said Administrator, the heirs of John R. McDermott, deceased, have authorized, in writing, the Administrator to retain and deposit, in the North Side State Bank of Rock Springs, Wyoming, in a bank account, under the name of "John R. McDermott Heirs" and withhold the same from distribution to said heirs, the sum of Three Thousand and no/100ths (\$3,000.00) Dollars.

The Court further finds that said Administrator, by and with the consent of the heirs of said deceased, sold to W. O. McDermott, at private sale, one (1) 1957 Oldsmobile Coupe automobile, and received therefore, from said purchaser, the sum of Two Thousand Six Hundred and no/100ths (\$2,600.00) Dollars; that at the time of said sale, said automobile was located in the County of Los Angeles, State of California, and was inventoried at the sum of Two Thousand Six Hundred and no/100ths (\$2,600.00) Dollars, and was sold for the appraised value, at private sale, for cash in hand.

The Court further finds that said estate and the Administration thereof is now in a condition to be closed, and that said estate is ready for distribution; that there has been no other property come into the hands or under the control of said Administrator, belonging to said estate, other than is described in the Final Account and Petition for Distribution, and the Supplemental Account and Report.