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respectively, and that Patricia Sanford, Douglas Newcomb, a/k/a John D. Newcomb, and Ralph Newcomb, a/k/a Ralph E. Newcomb, daughter and sons of decedent, are named therein as devisees and legatees, and that the said decedent, by said Will, gave, devised and bequeathed to said devisees and legatees, in fee simple, all of her real and personal property, in equal shares, excepting certain personal property, being an automobile and jewelry, referred to in said Will, which were never taken into the possession of said Executors, and was not included in the Inventory and Appraisement of said estate.

The Court further finds that Letters Testamentary were issued to said Executrix and Executor, after said Will was filed and admitted to probate and after said Executors qualified by filing their Oath and Bond herein, and that said Letters Testamentary have not been recorded; that on October 17, 1957, Notice to Creditors of said estate was published for the time and in the manner provided for by law, proof of which Notice to Creditors was filed herein on December 5, 1957; and the Court further finds that said Executrix and Executor filed with the Inheritance Tax Commissioner of the State of Wyoming a Report and paid the Inheritance Taxes due, and that the Inheritance Tax Commissioner of the State of Wyoming filed herein his Certificate showing the payment of said Inheritance Taxes, which Certificate was filed herein on January 7, 1959.

The Court further finds that there has been no other property, either real or personal, come into the hands or under the control of said Executors herein, belonging to said estate, and that all of the said estate, real and personal, and money received by them, during said administration, has been accounted for, as shown by their Final Account and Supplemental Account herein filed.

The Court further finds that the Preliminary Notice was given to the United States District Director of Internal Revenue, as required by law, in connection with said estate, and that on November 10, 1958, the United States Estate Tax Return was filed in the office of the United States Director of Internal Revenue, at Cheyenne, Wyoming; that as shown by said Estate Tax Return, there was due and owing, by said estate, to the United States, the sum of Twenty-one Thousand Seven Hundred Thirty-nine and 60/100 (\$21,739.60) Dollars, principal, together with interest thereon, over a ten-year period, at four per cent (4%) per annum, in the sum of Eight Thousand Six Hundred Ninety-five and 84/100 (\$8,695.84) Dollars, making a total amount of principal and interest in the sum of Thirty Thousand Four Hundred Thirty-five and 44/100 (\$30,435.44) Dollars; that on November 10, 1958, said estate paid the sum of Three Thousand Forty-three and 54/100 (\$3,043.54) Dollars of said estate taxes, leaving a balance due, over a period of ten years, in the sum of Eighteen Thousand Six Hundred Ninety-six and 06/100 (\$18,696.06) Dollars, principal, together with interest thereon; that said estate has elected, under the United States Statute, and the rules and regulations applicable, to pay and liquidate said estate taxes and interest, over a period of ten years, which the devisees and legatees will assume and pay.

The Court further finds that the said John D. Newcomb, heir, devisee and legatee, has filed herein an Assignment, whereby he has granted, bargained, sold, assigned, transferred and set over unto Fred Lindback, of Pinedale, Wyoming, the sum of Four Thousand Four Hundred Forty-four and 10/100 (\$4,444.10) Dollars, together with interest thereon at the rate of five per cent (5%) per annum, from December 5, 1958, to be paid out of any and all monies due him, and has authorized the Executors to pay to said Fred Lindback said sum of money, together with interest, upon distribution of said estate, and that so far as known said Assignment is good and valid.

The Court further finds that the said Ralph E. Newcomb, heir, devisee and legatee, has filed herein an Assignment, whereby he has granted, bargained, sold, assigned, transferred and set over unto Fred Lindback, of Pinedale, Wyoming, the sum of Thirteen Thousand Five Hundred Ninety-nine and 98/100 (\$13,599.98) Dollars, together with interest thereon at the rate of five per cent (5%) per annum, from December 9, 1958, to be paid out of any and all monies due him, and has authorized the Executors to pay to said Fred Lindback said sum of money, together with interest, upon distribution of said estate, and that so far as known said Assignment is good and valid.