

488 has been made by her through any increase in said estate and there being no objections, and the court being fully advised, it is ordered, adjudged, and decreed by the court that the accounts of said Floretta Sutherland, Administratrix be, and the same are hereby finally settled, allowed and adjusted by the court according to the terms and tenor of the final account of said administratrix filed herein; that the balance shown to be due in the sum of \$3,440.50 is correct except that she should be and hereby is allowed a deduction of \$500.00, as a credit for the exempt property to which she is entitled under the law, and that the basis of settlement may be and shall be figured on the amount of \$2,940.50. COMPARED

The court finds that the necessary expenses of funeral, of last sickness and burial of said deceased, of burial lot and tombstone, and of administration of said estate, have been fully paid, and that all the debts existing against said deceased, and all claims filed in this court or with the Administratrix, have been fully paid and satisfied, and any claims not presented and allowed as shown by final report of said Administratrix filed herein August 21, 1923, shall be and the same are hereby forever barred, and that said estate has been fully administered, as shown by the said final account hereinbefore referred to, duly audited and allowed by this court, pursuant to due notice given and served, reference being had thereto, and that said estate is ready for distribution.

And it further appearing to the court that due notice of the application for this final decree in said matter assigning the estate to the persons thereto entitled by law, has been duly given and served pursuant to the law in such case made and provided.

The Court finds that Floretta Sutherland, the widow, and Ronald W. Sutherland, the son of the deceased, were and are the only heirs, and the only persons entitled to participate in the distribution of the estate, and the sole and only persons inheriting the real estate belonging to said deceased.

It is therefore considered, ordered, adjudged and decreed that the final account of the said Floretta Sutherland, Administratrix, should be and the same is hereby approved except that the basis of settlement of balance of cash assets shown by said final account to be due shall be apportioned on the basis of a total of \$2,940.50 instead of \$3,440.50 as stated therein; that the debts of the estate have been paid except those that are barred by failure to present same; that the United States Liberty Bonds have been duly transferred as provided by law; that the sum of \$2,940.50 and a promissory note owing by Frank Wright amounting to \$600 and interest totalling \$629.15, being yet unpaid, is ready for distribution.

The court finds that by written contract Floretta Sutherland and Ronald W. Sutherland have stipulated that said note is to be accepted by said Floretta Sutherland on a cash basis in said sum of \$629.15, and said agreement is hereby ratified and confirmed and the said note is hereby transferred and charged to her,

And she is hereby directed to pay to the said Ronald W. Sutherland the sum of \$629.15, as an offset thereto, and to pay the costs of administration remaining unpaid, and to divide the residue of cash in equal parts between herself and the said Ronald W. Sutherland.

It is hereby ordered, adjudged and decreed that the homestead, to-wit: Southwest Quarter of Section two, Township Twenty-three North, Range 2 West, Noble County, Oklahoma, be and the same is hereby set over to Floretta Sutherland during her lifetime, to use, occupy, and enjoy a life estate therein; that subject to said life estate, said homestead and the following real estate, to-wit: South Half of Northeast Quarter of Section Two, Township Twenty-three North, Range 2 W., Noble County, Oklahoma, and West Half of Southwest quarter Section Eleven, Township Twenty-three North, Range Two West, Noble County, Oklahoma, and Lots Two and Seven in Section Fourteen, Township Twenty-three-North, Range 25 East of P. M., Linn County, Kansas, be and the same are hereby adjudged to be the property of Floretta Suther-