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IN THE DISTRICT COURT OF MARION COUNTY,  
PROBATE DIVISION

*Geraldine Greutz*

In the Matter of the Estate of  
AUDREY HIGGINS CARPENTER, Deceased.

No. 89-P-39

(Filed Pursuant to K.S.A. Chapter 59)  
JOURNAL ENTRY OF FINAL SETTLEMENT

Now On this 19th day of June, 1990, comes on for hearing  
the Petition for Final Settlement filed by Howard Collett, Executor  
of the estate of Audrey Higgins Carpenter, deceased.

Petitioner appears by and through his attorneys, Morse,  
Batt and Brookens. Other appearances

After examining the files, hearing the evidence, statements  
and arguments of counsel, and being duly advised in the premises,  
the court finds:

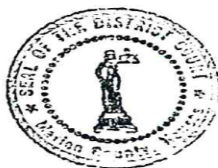
1. That notice of the time and place of hearing has been  
given as required by law and order of this court, and proof thereof  
has been filed and is hereby approved.

2. That all the terms and provisions of the Soldiers' and  
Sailors' Civil Relief Act of 1940, as amended, have been complied  
with as to any interested person or persons who are in the service  
of the United States or its allies.

3. That the allegations of the petition are true.

4. That due diligence has been exercised in the search for  
names, ages, relationships and residences and addresses of heirs,  
devisees and legatees.

5. That more than six months have expired since the date  
of decedent's death and more than four months have expired since  
the first publication of notice to creditors; that all demands  
against the estate of decedent have been paid; that all taxes  
imposed by the State of Kansas and the United States have been  
paid.



CERTIFICATE OF CLERK OF THE  
DISTRICT COURT  
The above is a true and correct copy of the original  
instrument which is on file or of record in this Court.  
Done this 19th day of June 1990

Geraldine Greutz, Clerk

*Geraldine Greutz*  
*Deputy*

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CLERK DISTRICT COURT  
MARION CO. KANSAS

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6. That decedent owned at the time of her death the following described real estate:

- TRACT 1            South 1/2 of Section 35 and Northwest  
                     1/4 of Section 36, all in Township 16  
                     South, Range 12 East, Lyon County, Kansas    *OK*
- TRACT 2            West 1/2 and Southeast 1/4, all in  
                     Section 33, Township 20 South, Range 4  
                     East, Marion County, Kansas                            *OK*
- TRACT 3            Lot 14 and South 1/2 of Lot 13, Block  
                     7, Billings & Bower's Addition to the  
                     City of Marion, Marion County, Kansas                    *How*
- TRACT 4            North 1/2 of Northwest 1/4 and Southwest  
                     1/4 of Northwest 1/4 and Northwest 1/4  
                     of Southwest 1/4 of Section 28, all in                    *Sold*  
                     Township 19 South, Range 5 East, Marion  
                     County, Kansas

That Tracts 3 and 4 were sold and are accounted for herein.

7. That decedent's will dated October 13, 1986, was duly admitted to probate and record in this court on June 16, 1989; that no appeal has been taken from the Order Admitting the Will to Probate and the time for such appeal has expired, and that no later will has been offered for probate and the time therefore has expired.

8. That petitioner has filed herein a full and complete accounting of receipts and disbursements, attached to petition, and supplemental account to date showing a balance on hand in the sum of \$366,269.69 ; that the account and supplemental account should be settled and allowed and all the acts and proceedings of the executor have been in accordance with the law and the order of this court and are approved.

9. That decedent was survived by the persons shown on Exhibit "A", who are all of legal age, and who so far as known or can with reasonable diligence be ascertained, are all of Audrey Higgins Carpenter's heirs.

10. That decedent had no spouse or children or issue of deceased children, or other heirs who survived her other than the persons above named.

11. That the names, ages and relationships of the devisees and legatees, who so far as known or with reasonable diligence be ascertained, and who are entitled to the estate under the provisions of decedent's Last Will and Testament are shown on Exhibit "B", attached hereto.

12. That the Inheritance Tax Closing Letter, Kansas Department of Revenue, has been filed showing tax assessed in the sum of \$47,108.48, of which \$38,936.64, has been paid on behalf of beneficiaries from said estate funds and should be deducted from the beneficiaries distributive shares.

13. That no clearance has been received for payment of estate taxes in said estate and the estate should remain open and the executor retain the sum of \$ 18,000.00 , including sums retained for payment of balance of executor and attorney fees, all of which shall be distributed upon further order of the court.

14. That income received from bequeathed and devised property subsequent to death of decedent, of \$ 300.00 for house rental on property devised to Jeanne Carpenter Morris, and dividends of \$1,200.00 received on stock bequeathed to Roger H. Morse should be paid to the beneficiaries. Beneficiaries purchased items of personal property under paragraph NINTH of said will and the unpaid sums for such purchases should be deducted from their distributive share.

15. That decedent's Last Will and Testament is construed to distribute the estate as set forth in the order below.

IT IS THEREFORE BY THE COURT CONSIDERED, ORDERED, ADJUDGED AND DECREED:

(A) That the findings hereinabove made be and the same are hereby made a part of the order and decree of this court.

(B) That the accounts attached to the Petition for Final Settlement and Supplemental Account of Howard Collett, Executor of the estate of Audrey Higgins Carpenter, deceased, are settled and



allowed and all of the acts and proceedings of the Executor are approved.

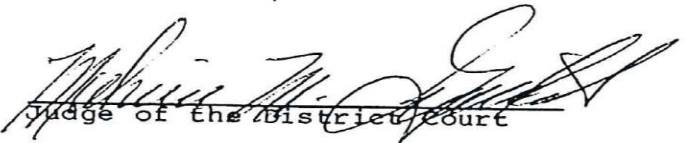
(C) The real and personal property owned by the decedent at the time of her death, subject to any lawful disposition heretofore made, is assigned, pursuant to the terms of decedent's Last Will and Testament, as herein construed, as follows:

- (1) Specific devise of the following described real estate to Jeanne Carpenter Morris:  
West 1/2 and Southeast 1/4, all in Section 33, Township 20 South, Range 4 East, Marion County, Kansas;
- (2) Specific devise of the following described real estate to William R. Carpenter, Sr.:  
South 1/2 of Section 35 and Northwest 1/4 of Section 36, all in Township 16 South, Range 12 East, Lyon County, Kansas;
- (3) Specific bequest to Doris Higgins Painter and/or John Painter, the sum of \$5,000.00, less inheritance tax paid with estate funds for net of \$4,500.00;
- (4) Specific bequest to Hazel Higgins Selvy and/or Glenn Selvy, the sum of \$5,000.00, less inheritance tax paid with estate funds for net of \$4,500.00;
- (5) Specific bequest to Leta Rees, the sum of \$1,000.00, less inheritance tax (which included returned gift), paid by estate of \$112.50, for a net of \$887.50;
- (6) Specific bequest to Roger H. Morse of all stock in Farmers and Drivers National Bank (Central of Kansas) certificate no. 153, for 2000 shares;
- (7) That after payment of bequests, fees, costs, expenses, retention of cash and balance of executor and attorney fee be held until further order of the court, the sum of \$381,234.34, is assigned pursuant to Paragraph TENTH of decedent's Last Will and Testament, as herein construed, as follows:

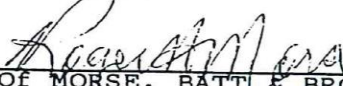
Name	Gross Amount	Inherit. Tax (incl. gifts & items retained)	Items Purchased	Net Amount
Undivided 1/18th interest to each:				
Howard Higgins	\$21,179.69	\$ 2,100.78		\$ 19,078.91
Ernest Higgins	21,179.69	2,100.78	\$ 1,269.00	17,809.91
Doris Higgins Painter	21,179.69	2,103.48	444.00	18,632.21
Paul Higgins	21,179.69	2,100.78	377.28	18,701.63
Jessie Higgins Bowers	21,179.69	2,100.78	45.00	19,033.91
Hazel Higgins Selvy	21,179.69	2,103.98	3,178.89	15,896.82
Boyd Higgins, Jr.	21,179.69	2,100.78	1,650.00	17,428.91
Bill Higgins	21,179.69	2,100.78	4,168.75	14,910.16
Rosaline Higgins Stinchcomb	21,179.69	2,101.18	536.75	18,541.76

Andra Higgins Dody	21,179.69	2,101.68		
John Higgins	21,179.68	2,100.78	2,402.00	16,676.01
Karen Higgins Smith	21,179.68	2,103.78	469.50	18,609.40
Maurice Kaniper	21,179.68	2,100.78	948.00	18,127.90
Helen Kaniper Sparks	21,179.68	2,100.78	244.00	18,834.90
Ruth Kaniper Lewis	21,179.68	2,100.78	275.50	18,803.40
Charles Kaniper	21,179.68	2,100.78	1,000.74	18,078.16
Lenore Kaniper			383.50	18,695.40
Thompson	21,169.68	2,100.78	300.50	18,778.40
Undivided 1/36th interest to each:				
Georgia Vogel	10,589.84	1,050.39	462.00	9,077.45
Barbara Bessel	<u>10,589.84</u>	<u>1,050.39</u>	<u>122.50</u>	<u>9,416.95</u>
TOTAL	\$381,234.34	\$37,824.24	\$18,277.91	\$325,132.19

(D) That said estate shall remain open until further order of the court.

  
 Judge of the District Court

APPROVED:

  
 OF MORSE, BATT & BROOKENS  
 403 E. Main  
 Marion, KS 66861  
 (316) 382-2133  
 Attorneys for Petitioner

