

4. Due notice of the filing of such Final Account and of the hearing thereon was given to all persons interested in this Estate, as required by law.

5. No objections to such Final Account have been filed.

6. Such Final Account is now ready for submission to the Court and for consideration thereof and action thereon by the Court.

FINDINGS OF FACT

Having examined and considered such Final Account and being duly advised, the Court now finds that:

1. The amounts claimed as credits for attorney fees are just and reasonable for services rendered to date.

2. The Administrators have accounted for all assets in the estate coming into their hands during the administration of the estate and for which they are chargeable by law.

3. The Indiana Inheritance Tax due by reason of the decedent's death has been paid.

4. No Federal Estate Tax or Indiana Estate Tax was due as a result of the decedent's death.

5. That any Federal or State Income taxes owed by the decedent has been fully paid by the Administrators. Neither the decedent nor his Administrators was an employer of labor as that term is defined by the Indiana Employment Security Act and therefore there are no unpaid contributions, interests or penalties imposed by such act due from this decedent's estate.

6. All claims, including expenses of administration have been paid; there are no unsatisfied claims against the decedent's estate and all debts and other obligations of this decedent and his estate have been paid or discharged.

7. All of the assets of this decedent's estate have been fully administered upon.

8. The Co-Administrators of this estate, legally competent adults, are: MARK A. MacDONALD and KATHRYN I. BERGNER.

9. The manner of distribution and disposition of this decedent's estate as proposed by the Proposed Distribution Schedule of the Final Account filed by the Administrators herein **is fair, equitable and reasonable and is in all respects correct** and has been properly determined in accordance with the provisions of the laws of the State of Indiana.

10. That the decedent owned a certain piece of real estate located at 7451 W. 83rd Lane, Crown Point, Indiana, more particularly described as follows:

Lot 58 in Heather Hills, Unit #1, in the Town of St. John, as per plat thereof, recorded in Plat Book 44, Page 16, in the Office of the Recorder of Lake County, Indiana

and that upon the death of the decedent, said real estate vested by the laws of intestacy in KATHRYN I. BERGNER, a one-third (1/3) interest; ROBERT T. BERGNER, a one-third (1/3) interest; and DAVID A. BERGNER, a one-third (1/3) interest, as tenants in common.

11. All other matters and things as stated and shown in the final account are true, correct and proper.

12. The final distribution was had in accordance with the final account and the vouchers to support disbursements are attached hereto.

13. The Administrators have in all respects performed and discharged the acts required of them by this Decree and by law and the Administrators should be discharged.

14. The estate should be closed.

GENERAL CONCLUSIONS

The Court now concludes that such Final Account is correct and that the prayer therein should be granted in full.

DECREE

IT IS NOW THEREFORE CONSIDERED, ORDERED, ADJUDGED AND DECREED by the Court that:

1. The Final Account is hereby in all respects approved, settled, allowed and confirmed.

2. The amounts claimed as credits for the payment of fees of the attorney for services to date and for the normal expenses are hereby allowed and approved.

4. That the following described real estate, to-wit:

Lot 58 in Heather Hills, Unit #1, in the Town of St. John, as per plat thereof, recorded in Plat Book 44, Page 16, in the Office of the Recorder of Lake County, Indiana and commonly known as 7451 W. 83rd Lane, Crown Point, Indiana.

is hereby vested by the laws of intestacy in KATHRYN I. BERGNER, daughter, a one-third (1/3) interest; ROBERT T. BERGNER, son, a one-third (1/3) interest; and DAVID A. BERGNER, son, a one-third (1/3) interest.

And that said Administrators are hereby directed to procure and record in the Office of the Recorder of Lake County, Indiana, being the county in which said real estate is located, a certified copy of this Final Decree.

5. Said Administrators have in all things carried out the provisions of this Final Decree and are hereby released and discharged from any further liability or responsibility as said Administrators of the Estate of Lawrence E. Bergner.

ESTATE ORDERED CLOSED.

All of which is ORDERED this 1st day of May, 1990.

JUDGE - Lake County Superior Court - Room No. Two

[Handwritten signature]

do hereby certify that the above and foregoing is a full, true, correct and complete copy of the order of court entered of record in Cause

45-003-88-06-062 ES-00129-0 on 5-1-1990

done by hand and seal of said court this 1st day of May 1990

Robert C. Curtis

Clerk Lake Superior Court

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