Stearns County (Minn.) Probate Court: Probate case files and index.

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

19,377

In the Matter of the Estate of
Rudolph V. Watson
Decedent.

Petition for Allowance and Probate of Will

To the Probate Court in and for said County:

Your petitioner represents and alleges to the Court:

FIRST—That your petitioner is a resident of Village of Brooten in the County of Stearns State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: son of the deceased

SECOND—That said decedent was born in the Country of United States, and died at Glenwood County of Pope, State of Minnesota, on the 15th day of July, 1962, aged 76 years and at the time of his death was a native of the Village of Brooten, Stearns County and a citizen of the Country of United States and a resident of Village of Brooten in the County of Stearns and State of Minnesota and left estate in the County of Stearns State of Minnesota.

THIRD—That said decedent died leaving a last Will and Testament which Will is herewith presented and filed for Probate.

FOURTH—That the estate of decedent at the time of his death consisted of personal property of the estimated value of $ $37,000.00 divided as follows:

1. Household goods, $ 2. Wearing apparel, $
3. Stock, $ 7,500.00 4. Notes, bonds, etc., $
5. Miscellaneous, $ 29,500.00

That said estate also included real estate of the estimated worth and probable value of $ 8,000.00 situated Village od Brooten in said County of Stearns State of Minnesota, to-wit:

1. Homestead in Stearns County, Minnesota, as follows:

A. City Property
One city lot $ 8,000.00
(Give Area)

(or)

B. Rural Property
$
(Give Area)

2. Real Estate other than Homestead:

A. City Property Lots without Buildings $
City Property Lots with Buildings $
B. Rural Property Acres improved land $
Rural Property Acres unimproved land $

FIFTH—That the probable amount of debts of decedent is $ none, consisting of

SIXTH—That the names, ages, relationship and addresses of the heirs, legatees and devisees of said decedent, so far as known to your petitioner are as follows:

NAME	AGE	RELATIONSHIP	POST OFFICE ADDRESS
Shurleigh C. Nelson	46	son	Brooten, Minn.
Douglas Allen Nelson	16	grandson	Brooten, Minn
Debroh Ann Nelson	14	grandaughter	Brooten, Minn
Rebecca Lee Nelson	8	granddaughter	Brooten, Minn
Northwestern National Bank of Minneapolis, Minn.			Minneapolis, Minn

SEVENTH—That Shurleigh C. Nelson and Northwestern National Bank of Minneapolis whose Post Office address is Brooten, Minn and Minneapolis, Minn' are named in said Will as executor thereof and are suitable and competent persons to be executor of said Will.

WHEREFORE, Your petitioner prays that said last Will and Testament be allowed and admitted to probate; and that said Shurleigh C. Nelson and Northwestern National Bank be appointed executors thereof; and that, upon due qualification as provided by law, letters testamentary be issued to the said Shurleigh C. Nelson and Northwestern National Bank of Minneapolis

Dated August 1, 19 62 Shurleigh C. Nelson
Petitioner.

State of Minnesota,
County of Stearns } ss.

Shurleigh C. Nelson being duly sworn, on oath says that he is the petitioner named in the foregoing petition; that the said petition is true of h own knowledge except as to the matters therein stated on information and belief, and as to those matters he believe it to be true.

Shurleigh C. Nelson

Subscribed and sworn to before me this 1st day of August, 19 62

Laurence M. Hall

Notary Public Stearns County, Minnesota.
My Commission expires January 25, 1963, 63.

19,377

State of Minnesota,
County of Stearns

IN PROBATE COURT

Petition for Allowance and Probate of Will

In the Matter of the Estate of Rudolph V. Nelson Decedent.

Selection of Newspaper

To the Judge of said Court:
Please cause the notices in said estate to be published in the St. Cloud Times
(Here insert name of newspaper)
Laurence M. Hall
(Sign your name here)

Filed this 9th day of August, 1962
[illegible]
Probate ~~Judge~~ Clerk.

No. 3880*

Printer's Affidavit of Legality. (Chapter 128, Laws of 1939.)

STATE OF MINNESOTA,
COUNTY OF STEARNS
PROBATE COURT
File No. 19,377

RE ESTATE of Rudolph V. Nelson, Decedent.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, September 14, 1962, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, December 21st, 1962, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

Dated this 7th day of August, 1962.

(SEAL)

JOHN LANG
Probate Judge.

LAWRENCE M. HALL,
Attorney.

Publish: August 16, 23, 30, 1962.

STATE OF MINNESOTA,
COUNTY OF STEARNS } ss.

Wilfred F. Miller, being duly sworn on oath says; that he is, and during all times herein stated has been, the Bookkeeper of the Times Publishing Company, the publisher of the newspaper known as The St. Cloud Daily Times and has full knowledge of the facts hereinafter stated.

That for more than one year prior to the publication therein of the Order for Hearing on Probate of Will hereinafter described said newspaper was printed and published in the City of St. Cloud, in the County of Stearns, State of Minnesota, daily except Sundays and holidays; that during all said time said newspaper has been printed in the English language from its known office of publication within the City of St. Cloud from which it purports to be issued as above stated and in newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wide; has been issued daily except Sundays and holidays from a known office established in said place of publication and employing skilled workmen and the necessary material for preparing and printing the same; that the press work on that part of the newspaper devoted to local news of interest to the community it purports to serve has been done in its known office of publication; that during all said time in its makeup not less than twenty-five per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication, and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local postoffice, and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existance of the conditions constituting its qualifications as a legal newspaper.

That the Order for Hearing on Probate of Will hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for Three successive weeks; that it was first so published on Thursday the 16th day of August 1962; and thereafter on Thursday of each week to and including the 30th day of August 1962;

and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Wilfred F. Miller

Subscribed and sworn to before me this 30th day of August 1962

Clarence H. Belanger
Notary Public, Stearns County, Minnesota.

My Commission expires Sept. 29th 1965

0002 0064

19,377

PRINTER'S

Affidavit of Publication

OF

THE ST. CLOUD DAILY TIMES

Of ..Order for Hearing on.....

.......Probate of Will..

....

....

....

....

....

..Estate of Rudolph V. Nelson.

..........Decedent...........

FILED THIS 4th DAY

OF September A.D. 19 62

Roselyn Kirkhouse

CLERK OF PROBATE

 SECURITY PRINTING COMPANY, ST. CLOUD, MINN.

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of Rudolph V. Nelson **Deceased.**

THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court, and Shurleigh C. Nelson and Northwestern National Bank of Minneapolis *named as executors of said Will, having applied for Letters Testamentary thereon:*

IT IS ORDERED, That the said Shurleigh C. Nelson *give bonds to the Judge of this Court in the sum of* One Thousand and no/100 and Northwestern National Bank of Minneapolis file its Acceptance of Trust ~~*Dollars,*~~ *conditioned that he will faithfully execute the duties of* their *trust according to law, with sufficient sureties, to be approved by said Judge, and that thereupon Letters Testamentary to be* them *issued.*

Dated at St. Cloud *Minnesota, the* 14th *day of* September *A. D. 19*62.

By the Court,

John Lang
Judge of Probate.

Lawrence M. Hall
Attorney for Petitioner.

No. 19,377

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Rudolph V. Nelson,

Deceased.

ORDER FOR EXECUTOR'S BOND

Filed this 14th day of September A. D. 1962, and recorded in Book .... of Orders, on page ....

Roselyn Birkhauser
Clerk—~~Judge~~ of Probate.

No. 3540*

0002 0067

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT.

In the Matter of Proving the Last Will and Testament of the Estate of

RUDOLPH V. NELSON

Decedent.

Proof of Will

State of Minnesota, }
County of Stearns } ss.

Tom E. Davis, being duly sworn on behalf of the proponent of the Will, doth depose and say: that he is one of the subscribing witnesses to the instrument now shown, bearing date the 14th day of September, A. D. 19 53, and purporting to be the Last Will and Testament of Rudolph V. Nelson of the County of Stearns and State of Minnesota now here presented for probate; that he, Tom E. Davis knew and was well acquainted with the said Decedent, in his lifetime and at the time of his death, that on the day and date of said instrument, to-wit, the 14th day of September, A. D. 19 53, the said instrument was signed, sealed, executed and then and there acknowledged, published and declared by the said decedent, to be his Last Will and Testament in the presence of deponent and of Frank Osteraas, the other subscribing witness thereto, and that deponent and the said Fran Osteraas, the other subscribing witness did then and there, in the presence of the said decedent, and at his request, severally subscribe said instrument as witnesses thereto.

Deponent further says that at the time of the execution of said instrument as aforesaid, the said Decedent was of sound and disposing mind, memory and understanding, of lawful age and under no restraint to the best of deponent's knowledge, and as he verily believes.

And further deponent saith not.

Subscribed and sworn to before me this 14 day of Sept A. D. 1962

John Lang
Judge of Probate.

Tom E Davis
Tom E. Davis

No. 19,377

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND TESTAMENT OF

Rudolph V. Nelson,
Decedent.

TESTIMONY OF

Tom E. Davis,
Subscribing Witness to Will.

Taken, sworn, subscribed and filed this 14th *day of* September 19 62

Joselyn Beckhouse
Clerk ~~Judge~~ of Probate.

No. 3545*

0002 0069

Last Will and Testament

OF

RUDOLPH V. NELSON

I, RUDOLPH V. NELSON, of the County of Stearns, State of Minnesota, being of sound mind and disposing memory, do hereby make, publish and declare this instrument to be my Last Will and Testament, hereby revoking all former wills and codicils by me made, as follows:

ARTICLE I.

I hereby direct that all the expenses of my last illness and funeral be paid out of my estate.

ARTICLE II.

I give and devise to my beloved wife, HANNAH M. NELSON, any homestead which I may own at the time of my decease outright as her absolute property, including in this devise any lands adjacent to said homestead which might be owned by me and used as a part thereof, irrespective of area. If my said wife does not survive me, this devise to her shall lapse, and the property hereby devised shall be distributed as a part of the residue of my estate.

ARTICLE III.

All of my clothing, jewelry, ornaments, automobile or automobiles, books, household furniture and furnishings and personal effects of every kind and nature used about my person or home at the time of my decease, I hereby give and bequeath unto my said wife, HANNAH M. NELSON, if she survives me. If she does not survive me, then this legacy shall lapse, and I give and bequeath the same equally unto my children who survive me.

ARTICLE IV.

In the event my wife, HANNAH M. NELSON, survives me, I direct my Executors hereinafter named to set aside assets of my estate of a value as of the time they are so set aside equal to fifty per centum (50%) of the value of my adjusted gross estate

 Rudolph V. Nelson

as finally determined for Federal Estate Tax purposes, less the aggregate amount of marital deductions, if any, allowed for Federal Estate Tax purposes by reason of interests in property, irrespective of whether probate or non-probate, passing or which have passed to my said wife, HANNAH M. NELSON, otherwise than by the terms of this Article of my Will. However, in no event shall there be included in the assets so set aside any asset or proceeds of any asset with respect to which a marital deduction would not be allowable for Federal Estate Tax purposes. The assets so set aside my for convenience be called the "HANNAH M. NELSON TRUST".

In the event my wife, HANNAH M. NELSON, survives me, then I give, devise and bequeath all of said HANNAH M. NELSON TRUST and all of the assets comprising the same unto my said wife, HANNAH M. NELSON and NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS, as Trustees, to be by them managed, administered, and the principal thereof and the income therefrom to be held and distributed as follows:

A. During the life of my said wife, HANNAH M. NELSON:

1. My Trustees shall pay over and distribute all the income from the corpus of this trust from and after the date of my decease to my said wife in annual or more frequent installments, preferably monthly, so long as she shall live. Any income from this trust earned or accrued prior to the death of my said wife and not distributed to her shall be paid to her estate.

2. In addition to said payments of income, my Trustees, after the receipt of the trust estate, may pay to my wife, HANNAH M. NELSON, from time to time such sums from the principal of this trust as they in their sole discretion deem necessary or advisable, in addition to any other funds known by them to be available to her for those purposes, to provide for her proper care, comfort, support, maintenance and general welfare. My said wife need not account to any person or court for any sums so received by her, and her receipt shall discharge the Trustees for any payments so made to her.

B. Upon the decease of my said wife, HANNAH M. NELSON:

1. My Trustees shall pay over and distribute the entire corpus of the HANNAH M. NELSON TRUST, or the part thereof then remaining, to such person or persons, including her estate, in such manner as my said wife may appoint to receive the same by her Last Will and Testament expressly referring to this power of appointment, which general testamentary power of appointment hereby is given and granted unto her and shall be exercisable by her alone and in any event.

Rudolph V. Nelson

2. From any of the corpus of this trust which my said wife does not so appoint, I direct that Ten Thousand Dollars ($10,000.00) shall be paid over and distributed to Douglas Allen Nelson, my grandson and Ten Thousand Dollars ($10,000.00) shall be paid and distributed to DEBORAH ANN NELSON: I further direct that should there be any other surviving grandchildren who survive myself and my wife, then and in that event each grandchild so surviving shall be paid Ten Thousand Dollars ($10,000.00); any of the corpus of this trust which my said wife does not so appoint, except as provided in this paragraph, shall be paid over and distributed equally to my then surviving children and the then surviving issue of any child of mine who is then deceased, the issue of a deceased child, however, taking as by representation only the share which such deceased child would have received if living. The shares of my respective children and issue of deceased children shall be paid over and distributed to them outright; provided, however, that the share payable to any child or issue of a deceased child of mine for whose primary benefit there is then in existence a trust created under other provisions of this my Will shall be added to such trust and thereafter be administered and the income and principal thereof be held and distributed as a part of such trust.

If my said wife, HANNAH M. NELSON, does not survive me, then the provisions of this Article shall be wholly inoperative and no HANNAH M. NELSON TRUST shall be so set aside.

ARTICLE V.

I direct that all inheritance, estate, succession or other similar taxes of the United States of America or any state or territory thereof against my taxable estate or the properties constituting the same at the time of my decease or against the recipients thereof, including any such taxes against or arising out of the transfer or receipt of assets which are not part of the balance of my estate remaining after complying with the foregoing provisions of this my Will and shall not be charged against the respectivebeneficiaries, and my Executors shall not seek reimbursement from anyone therefor.

ARTICLE VI.

All the rest, residue and remainder of my estate of every kind a d nature, wheresoever situate and whether now owned by me or hereafter acquired, which for convenience may be called the "Residuary Trust", I give, devise and bequeath unto my wife, HANNAH M. NELSON, and NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS, as Trustees, to be by them managed, administered and the principal thereof and income therefrom held and distributed as follows:

 Rudolph V. Nelson

A. During the life of my said wife, HANNAH M. NELSON:

1. My Trustees shall pay to my wife in monthly or other convenient installments the net income derived from the Residuary Trust after receipt of the trust estate by my Trustees.

2. If there are no principal funds available to my said wife in the HANNAH M. NELSON TRUST, then in addition to the net income from this Residuary Trust my Trustees may pay to her or apply for her benefit from time to time such sums from the principal of this Residuary Trust as my Corporate Trustee in the exercise of its sole discretion deems necessary or advisable, in addition to any other funds known to it to be available to her for those purposes, to provide for her proper care, support and maintenance.

3. My Trustees may also pay to or apply for the benefit of any child of mine or child of any deceased child of mine from time to time such sums from the principal of this Residuary Trust as my Trustees in their sole discretion deem necessary or advisable, in addition to any other funds known to my Trustees to be available to him or her for those purposes, to provide for his or her proper care, support, maintenance and education. Such payments need not be equal between my respective children and children of deceased children.

B. After the decease of said HANNAH M. NELSON, or upon distribution of my estate from probate if she predeceases me:

1. My Trustees shall pay over and distribute the entire remaining balance of my trust estate, including both principal and any undistributed income, outright equally unto my children who are then surviving, and if any of them be then deceased then unto the survivors or survivor of them; provided, however, that if any child of mine be then deceased leaving issue surviving at the time of such distribution, then such issue shall receive equally by right of representation the share which such deceased child would have received if living. If any of such issue have not then attained the age of twenty-one (21) years, the share of such minor shall continue in trust for the benefit of such minor and be held and distributed in the same manner as in paragraph 2. next hereinafter provided.

2. The equal share so allocated to the issue of a deceased child of mine shall be paid over and distributed equally to such issue; provided, however, that if any such issue has not then attained the age of twenty-one (21) years, then such minor's share shall continue to be held in trust for his or her benefit and my Trustees shall pay to or for the benefit of such minor so much of the net income therefrom and principal thereof as my Trustees in their sole discretion deem necessary and advisable to provide for the proper care, support, maintenance and education of such minor from time to time. Any income not distributed shall be accumulated and added to principal at convenient intervals. When such minor attains the age of twenty-one (21) years, any remaining balance held for his or her benefit shall be paid over and distributed to him or her outright.

Rudolph V. Nelson

If a minor for whom such a trust is held shall die before attaining the age of twenty-one(21) years, then upon the death of such minor any remaining portion of said trust for his or her benefit shall be paid over and distributed as though such minor had died intestate, a resident of the State of Minnesota, fully seized and possessed thereof.

C. My Trustees in their discretion may make payments of any funds payable by the terms of this Article to or for the benefit of any minor or person under guardianship to the legal guardians of such beneficiary, or in the sole discretion of the Trustees exercised from time to time, without the intervention of any legal guardian, in any one or more of the following ways: (1) Directly for the maintenance, education and welfare of any such beneficiary; (2) To the parent or natural guardian of such beneficiary; or (3) To anyone who at the time shall have custody and care of the person of said beneficiary. The Trustees shall not be obliged to see to the application of the funds so paid, but the receipt of such person shall be full acquittance of the Trustees.

D. My Trustees are hereby authorized in their discretion to determine finally, as to the trust or trusts created under the terms of this Article, all questions regarding allocations between principal and income with respect both to receipts and to expenditures, except that all premiums shall be charged and all discounts credited against or to principal, as the case may be, and not against or to income, and shall not be amortized; and except, further, that all dividends paid in stock of the paying corporation and all subscription rights shall be considered principal.

E. No title in the trust or trusts created in and by this Article or in the income therefrom shall vest in any beneficiary, and neither the principal nor the income of any such trust estate shall be liable for the debts of any beneficiary, and no beneficiary shall have any power to sell, assign, transfer, encumber or in any other manner to anticipate or dispose of his or her interest in any such trust estate created by the terms of this Article, or the income produced thereby, prior to the actual distribution thereof by the Trustees to said beneficiary.

ARTICLE VII.

If at any time before final distribution of my estate or trust estate there shall not be in existence anyone who is, or might become, entitled to receive benefits therefrom as hereinabove provided, then upon the happening of such event any portion of my estate or trust estate then remaining shall be paid over and distributed outright unto my heirs-at-law, in the proportions and determined as though I had then died intestate, a resident of the State of Minnesota, fully seized and possessed thereof, but in accordance with the laws of the State of Minnesota now in effect relating to the descent of personal property of intestate decedents.

Rudolph V. Nelson

ARTICLE VIII.

It is an express condition of this my Will, controlling over all other provisions hereof, that the duration of any trust hereunder in no event shall continue for a period longer than the lives of all of my said wife, HANNAH M. NELSON, and of any children of mine who may be living at the time of my decease, and the survivor of all of them and twenty-one (21) years thereafter, at the end of which time the entire turst estate, principal and any undistributed income, shall be paid over and distributed outright unto the persons then entitled to receive the income therefrom or to have it accumulated for their benefit, and in the same proportions in which they are entitled to receive said income or to have it accumulated for their benefit.

ARTICLE IX.

My Trustees shall have power and authority to do any act or thing reasonable necessary or advisable for the proper administration and distribution of each trust created by this my Will. In order to facilitate the proper administration and distribution of each such trust and except as may be in this my Last Will and Testament otherwise expressly directed or required, and in extension but not in limitation of any power, right or discretion conferred upon my Trustees by this my Will or by any present or future statute, decision, or rule of law, I hereby grant to my Trustees as to any properties, real, personal or mixed at any time comprising a part of any trust hereunder and without the necessity of notice to or license or approval of any court or person, full power and authority, during the term of such trust and for purposes of division and distribution after its termination, in my Trustees' continuing sole discretion:

1. To retain cash or other assets, whether or not of the kind hereinafter authorized for investment, for so long as they deem advisable, and to sell, exchange, mortgage, lease or otherwise dispose of the same for terms within or extending beyond the term of this trust, and to receive from any source additional properties acceptable to them.

2. To invest and reinvest in, or exchange assets for, any securities and properties they deem advisable , including without limiting the generality of the foregoing, common and preferred stocks, without being

 Rudolph V. Nelson

limited in the selection of investments by any statutes, rules of law, custom or usage; and to commingle for investment all or any part of the funds of this trust in any common trust fund or funds now or hereafter maintained by the Corporate Trustee.

3. To collect, receive and receipt for any principal or income, and to enforce, defend against, compromise or settle any claim by or against the trust and to vote, issue proxies to vote, join in or oppose any plans for reorganization and exercise any other rights incident to the ownership of any stocks, bonds or other properties of the trust estate.

4. To hold assets in bearer form or in the name of the Corporate Trustee or in the name of its nominee or nominees without disclosing any fiduciary relationship, and to deposit cash funds as a general deposit in a special account in its own deposit department without liability for interest thereon; provided, however, that such assets and cash shall at all times appear as a part of the trust on the books of the Corporate Trustee.

5. To make division or distribution, whenever herein required, in whole or in part in money, securities or other property, and in undivided interests therein, and to continue to hold any such undivided interest in any trust hereunder, and in such division or distribution the judgment of the Trustees concerning the propriety thereof and the valuation of the properties and securities concerned shall be binding and conclusive on all persons in interest.

6. To receive on behalf of the Corporate Trustee reasonable compensation for its services hereunder and to pay all reasonable expenses and charges of the trust.

ARTICLE X.

It is my intention that the HANNAH M. NELSON TRUST created by ARTICLE IV. hereof shall meet the requirements of the Internal Revenue Code of the United States, particularly Section 812 (e) thereof, so that the marital deduction will be allowed with respect to said trust in its entirety, and I therefore specifically direct and provide that the provisions of ARTICLE IV. shall be construed and that said trust shall be administered so as to meet such requirements; but, unless necessary to meet such requirements, it is my desire that income from said trust to be distributed to my wife shall be deemed to be the net income therefrom determined by estate and trust accounting principles ordinarily applicable thereto. However, in the event it shall be necessary to do so in order to meet such requirements of the Internal Revenue Code, the provisions of said trust shall be construed to permit the

 Rudolph V. Nelson

amount of such income to be determined as being the gross income of said trust, or to be determined as for Federal Income Tax purposes, or to be determined in such other manner as may be necessary to meet such requirements of the Internal Revenue Code rather than in accordance with the estate or trust accounting principles which ordinarily would be applicable. I also direct that each and every other provision of this my Will which, if applicable to said HANNAH M. NELSON TRUST created under ARTICLE IV., would result in failure of said trust to meet such requirements of the Internal Revenue Code shall not be applicable to said trust.

ARTICLE XI.

I hereby nominate and appoint my said wife, HANNAH M. NELSON, and NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS as the Executors of this my Last Will and Testament, and I hereby give and grant unto my Executors with respect to my estate and each portion thereof, real, personal or mixed, all powers, duties and discretions herein given and granted to my Trustees by ARTICLE IX. hereof with respect to my trust estate, all of which shall be in addition to and not in limitation of those which my Executors otherwise would possess.

In the event that, because of death or for any other reason, my said wife, HANNAH M. NELSON, is unable or unwilling to act as Co-Executor or as Co-Trustee hereunder, then I nominate and appoint my son, SHURLEIGH NELSON, as Co-Executor and Co-Trustee in her place and stead with all the duties, powers and discretions which are hereinabove given and granted to said HANNAH M. NELSON as Co-Executor and Co-Trustee.

In order to relieve my individual Executor and Trustee of detail in the administration of my estate and trust estate, I direct that my Corporate Executor or Trustee, as the case may be, shall have custody and possession of the assets, shall handle all receipts and disbursements and shall attend to all accounting to the beneficiaries and the court in my estate and trust estate. No Executor or Trustee shall be responsible or liable for the acts or omissions of any other Executor or Trustee in which the

Rudolph V. Nelson

Executor or Trustee sought to be held did not participate or concur. I further direct that no bond shall be required of my individual Executor and Trustee, but if any such bond shall be required, I direct that the same shall be as nominal as possible.

ARTICLE XII.

Should my wife survive me and my only son, SHURLEIGH NELSON, survive her, then and in that event, it shall be optional with my son that any of the trust powers hereby created continue to exist and my said son shall have the right and privilege ~~which be optional of the trust of my wify~~ to terminate the trust at any time subject only to such limiting provisions of this Will as may be pertinent.

IN WITNESS WHEREOF, I have hereunto set my hand to this, my Last Will and Testament, consisting of nine (9) typewritten pages, including this page and each bearing my signature on this 14th day of September, 1953.

Rudolph V. Nelson

THIS INSTRUMENT WAS, On the date thereof, signed, published and declared by said Testator, RUDOLPH V. NELSON, to be his Last Will and Testament, in our presence, who, at his request, have signed our names thereto as witnesses, in his presence and in the presence of each other.

Joan E. Davis Residing at Willmar, Minnesota

Evan Osteraas Residing at Willmar, Minnesota

0002 0078

CONSENT OF SPOUSE

KNOW ALL MEN BY THESE PRESENTS: That I, HANNAH M. NELSON, of the Village of Brooten, County of Stearns, State of Minnesota, wife of RUDOLPH V. NELSON, the Testator named in the foregoing instrument, being now fully advised as to the contents thereof and as to the nature and extent of his estate, and as to my statutory rights therein, do hereby assent to each and all of the provisions, conditions, gifts, bequests and legacies mentioned and contained in said instrument, the Last Will and Testament of the said RUDOLPH V. NELSON bearing date the 15th day of September, 1953, and do hereby waive and relinquish all right, claim and demand, as his spouse or heir-at-law or otherwise, to any of the property or estate of said RUDOLPH V. NELSON, Testator as aforesaid, except such as is given, bequeathed or devised to me or to my use and benefit in and by said Last Will and Testament.

IN TESTIMONY WHEREOF, I, the said HANNAH M. NELSON, Have hereunto set my hand and seal this 15th day of September, 1953.

In presence of :

____________________ ____________________

____

STATE OF MINNESOTA (
(SS
COUNTY OF (

On this ____ day of ____________, 19__, before me, a Notary Public, within and for said County, personally appeared HANNAH M. NELSON, wife of RUDOLPH V. NELSON, the Testator in the foregoing instrument, to me known to be the person described in and who executed the foregoing assent and waiver, and acknowledged to me that she executed the same as her free act and deed.

____
Notary Public, ________ County, Minn.
My commission expires __________.

Certificate of Probate of Will. (Revision of 1948) SECURITY PRINTING COMPANY, ST. CLOUD, MINN.

State of Minnesota,
County of Stearns

IN PROBATE COURT
CERTIFICATE OF PROBATE

In the Matter of the Estate of Rudolph V. Nelson Decedent

Be it Remembered, *That on the day of the date hereof at a* Special *Term of said Probate Court, pursuant to the notice duly given, the last will and testament of* Rudolph V. Nelson, *Decedent, late of said County of* Stearns *bearing date the* 14th *day of* September *19*53, *and being the annexed written instrument, was duly proved before the Probate Court, in and for the County of* Stearns *aforesaid; and was duly allowed and admitted to probate by said Court according to law; as and for the last Will and Testament of said* Rudolph V. Nelson *deceased, which said last Will and Testament is recorded and the examination taken thereon filed in this office.*

In Testimony Whereof, *The Judge of the Probate Court of said County has hereunto set his hand and affixed the seal of said Court at* St. Cloud *in said County, this* 14th *day of* September *19*62

COURT SEAL

John Lang
Judge of Probate.

0002 0080

19,377

State of Minnesota,
County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Rudolph V. Nelson,
Decedent.

Certificate of Probate of Will

Filed this 14th *day of* September 1962*, and recorded, together with the will attached in Book* M *of Records of Wills, Page* 540-542 541-543 547 545

Roselyn Kufhaus
Clerk ~~Judge~~ of Probate.

No. 3554*

State of Minnesota,
County of ______ } ss.

IN PROBATE COURT

I, ______ *of the Probate Court within and for said County of* ______ *do hereby certify that I have compared the foregoing copy of the record of last Will and Testament and Certificate of Probate thereon and the original records thereof now remaining in this office and have found the same to be correct transcripts therefrom and of the whole of such original records.*

In Testimony Whereof, *I have hereunto set my hand and affixed the seal of said Court, at* ______ *this* ______ *day of* ______ *A. D. 19* ______

______ *of Probate Court.*

State of Minnesota,
County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Rudolph V. Nelson,
Decedent

Order Admitting Will to Probate

The above entitled matter came on to be heard on the 14th day of September 1962 upon the petition of Shurleigh C. Nelson for the allowance of an instrument filed therewith purporting to be the last will and testament of the above named decedent; and the court having duly heard the same and all the evidence produced in support thereof, and having duly considered the same, finds as follows:

FIRST—That the citation of this court, dated the 7th day of August 1962 has been duly served and published as directed therein and required by law.

SECOND—That said decedent died on the 15th day of July 1962, and at the time of his death was a resident of Brooten in the County of Stearns and State of Minnesota and left estate in the County of Stearns State of Minnesota.

THIRD—That the subscribing witnesses to said purported last will and testament of said decedent, to-wit:

Tom E. Davis and Fran Osterass

and Tom E. Davis duly sworn and examined, and his testimony reduced to writing, subscribed by him and filed herein.

FOURTH—That said instrument presented for probate as aforesaid was duly executed by said decedent as his last will and testament, according to law; and that said decedent, at the time he executed the said instrument, was of sound mind and free from undue influence, of lawful age, and under no restraint

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that the said instrument presented and proved as aforesaid be and the same hereby is, established and allowed as the last will and testament of the above named decedent, and is hereby admitted to probate.

Dated September 14th, 1962

John Lang
Judge of Probate.

19,377

State of Minnesota,
County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson,
Decedent.

Order Admitting Will to Probate

Filed this 14th day of September 19 62 and recorded in Book " " of Orders, Page

Roselyn Burkhard
Clerk ~~Judge~~ of Probate.

No. 3541*

0002 0083

LETTERS TESTAMENTARY. Long Form, Revision of 1939. J. of P. Assn.

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson,
Decedent.

LETTERS TESTAMENTARY

Decedent died on July 5th, 1962

To Shurleigh C. Nelson and Northwestern National Bank of Minneapolis GREETING:

Whereas, You have been appointed executors of the last will and testament of the above named decedent, by the order of this court, and have duly qualified as such:

Now Therefore, Reposing full faith and trust in your competency, ability and integrity, these letters testamentary are issued to you by the court, authorizing you to execute and carry into effect the said will of said decedent, according to the true intent thereof, and granting unto you all the powers, duties and responsibilities incident to said trust, in substance as follows, to-wit:

FIRST—To take possession of all the estate of said decedent, both real and personal, excepting that which may be set aside by the court for the surviving spouse or children of said decedent; to collect and receive all the rents, issues, increase and profits of said estate; to demand, receive, collect, sue for and recover all the debts, claims, rights, and choses in action, which to said decedent at the time of his death did belong; and, in within one month from the date hereof, to make and file in this court a true, verified, inventory of all the estate of said decedent, and cause the same to be appraised according to law.

SECOND—To manage, care for, and administer the said estate, to the end that the same may be preserved, kept, and increased, in the most economical and efficient manner; and to keep in good condition of repair all the buildings and improvements on the real estate of decedent.

THIRD—To cause to be paid, according to the provisions of said will as far as possible, and where not possible, then according to law, out of the personal estate of decedent if the same be sufficient therefor, and if not sufficient, then out of the real estate of decedent to be sold under the order of this court, the following charges, demands, and debts, in the order following, to-wit: the expenses of the administration of said estate; the expenses of the funeral of said decedent; the expenses of the last sickness of said decedent; all the debts of decedent having preference under the laws of the United States; all taxes that shall be legally levied upon the estate of decedent; all other debts of decedent due to his creditors that shall be duly proved and allowed by the court, if said estate be sufficient therefor, otherwise to pay the same pro rata; all legacies given and provided by said will of decedent, if his said estate be sufficient therefor.

FOURTH—To make and file in this court, whenever requested by the court so to do, and at the completion of said trust, full and true accounts, with itemized statements, under oath, of all said estate and the increase thereof, that shall come into your hands, and of all disbursements made by you and of all the residue that remains in your hands, together with the value and condition thereof; and, at the completion of said trust, to turn over all the residue of said estate in your hands to those declared thereunto entitled by the court.

Witness, The Judge of this Court, and the seal thereof, this 1st day of October, 1962

John Lang
Probate Judge.

COURT SEAL

0002 0084

19,377

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson,
Decedent.

LETTERS TESTAMENTARY
(LONG FORM)

Filed this 1st *day of* October, *19* 62, *and Recorded in Book* " 0 " *of Letters, Page* 319

Joselyn Kuphouse
Clerk-~~Judge~~ of Probate Court.

No. 3640*

State of Minnesota, } ss.
County of

IN PROBATE COURT

I, ______, *Judge of the Probate Court, in and for said County, and State aforesaid, do hereby certify that I have compared the within and foregoing paper writing with the original Letters Testamentary in the matter therein entitled, now remaining of record in my office, and that the same is a true and correct copy of said original, and the whole thereof.*

WITNESS, my hand and seal of said Court, at ______ *this* ______ *day of* ______, *A. D. 19* ______

______
Probate Judge.

Minnesota

WESTERN SURETY COMPANY

One of America's Oldest Bonding Companies

KANSAS CITY · CHICAGO · SIOUX FALLS
DALLAS PALO ALTO

BOND AND OATH OF ADMINISTRATOR, EXECUTOR AND GUARDIAN, INCLUDING SALE OF REAL ESTATE

STATE OF MINNESOTA
County of Stearns } ss IN PROBATE COURT

In the Matter of the Estate of Rudolph V. Nelson

☐ Minor(s) ☐ Incompetent ☒ Deceased

KNOW ALL MEN BY THESE PRESENTS: BOND No. 22-FID- 20590

That we, Shurleigh C. Nelson, as Principal, and the WESTERN SURETY COMPANY, a corporation organized under the laws of the State of South Dakota and holding the certificate of the Insurance Commissioner of the State of Minnesota showing that it is authorized to contract as Surety upon bonds in said State of Minnesota, as Surety, are held and firmly bound unto John Lang as Judge of Probate of the County of Stearns, Minnesota, in the sum of One Thousand and No/100 - - - - - - - - - - - - - - - - ($ 1,000.00) DOLLARS,

(NOT VALID IF FILLED IN FOR MORE THAN $500,000.00)

lawful money of the United States, to be paid to said Judge of Probate, or his successor in office; for which payment well and truly to be made, we bind ourselves and each of our heirs, executors, administrators, successors, and assigns, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, That if the above bounden Principal, who has been appointed representative of the estate of the above named Rudolph V. Nelson, shall well and faithfully discharge all the duties of his trust as representative of said estate according to law, then this obligation shall be void, otherwise it shall remain in full force and virtue.

IN WITNESS WHEREOF, Said Principal has hereunto affixed his hand and seal; and the said Surety has caused these presents to be signed by its R. Gessner, Asst. Secy. and its corporate seal to be hereto attached by authority of its Board of Directors, this 14 day of September, 1962.

Signed, Sealed and Delivered in Presence of
Witness to Principal

Shurleigh C. Nelson
Principal

James Mitchell

Lawrence M. Hall

Principal

Witness to Surety

WESTERN SURETY COMPANY

By R. Gessner
R. Gessner, Asst. Secy.

Countersigned

By James Mitchell
Minnesota Resident Agent

K. Geraets

ACKNOWLEDGMENT OF PRINCIPAL

STATE OF MINNESOTA
County of Stearns } ss

On this ______ day of September, 1962, before me personally appeared Shurleigh C. Nelson, to me well known to be the person who executed the foregoing bond as Principal, and acknowledged that he executed the same for the uses and purposes herein expressed as his free act and deed.

My Commission Expires
January 25, 1963, 19__

Lawrence M. Hall (Lawrence M. Hall
Notary Public, Stearns County, Minnesota

ACKNOWLEDGMENT OF SURETY
(Corporate Officer)

STATE OF SOUTH DAKOTA
County of Minnehaha } ss

On this 14 day of September, 1962, before me appeared R. Gessner, Asst. Secy. to me personally known, who being by me duly sworn, did say that he is the aforesaid officer of the WESTERN SURETY COMPANY, a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was executed in behalf of said corporation by the aforesaid officer, by authority of its Board of Directors; and the aforesaid officer acknowledged said instrument to be the free act and deed of said corporation.

My Commission Expires
12-11, 1969

Notary Public, Minnehaha County, South Dakota

977—4-60

00020086

APPROVAL

I hereby approve the within Bond and the Surety thereon, this 1st day of October, 19 62

John Lang
Probate Judge

OATH OF REPRESENTATIVE

STATE OF MINNESOTA
County of Stearns } ss

I, Shurleigh C.Nelson do swear that I will faithfully and justly perform all the duties of the office and trust which I now assume as Executor of the Estate of the above named Rudolph V. Nelson to the best of my ability and according to law, so help me God.

Shurleigh C. Nelson

Subscribed and sworn to before me this 14 day of September, 19 62

My Commission Expires
January 25, - - - - - -, 1963

Lawrence M. Hall
Lawrence M. Hall
Notary Public, Stearns County, Minnesota

19,377

WESTERN SURETY COMPANY
One of America's Oldest Bonding Companies

STATE OF MINNESOTA
County of Stearns

PROBATE COURT

BOND AND OATH OF ADMINISTRATOR, EXECUTOR AND GUARDIAN,
Including Sale of Real Estate

In the Matter of the Estate of
Rudolph V. Nelson

☐ Minor(s) ☐ Incompetent ☒ Deceased

Filed the 1st day of October, 19 62, and said bond recorded in Book ____ of Bonds, page ____ of Probate Records.

[signature] Clerk
☒ Clerk ☐ Judge of Probate

0002 0087

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson,
Decedent.

Order Appointing Appraisers

On all the files, records, and proceedings in said estate

It is ordered that Edwin Sandvig and

John O. Bohmer,

be and they are hereby appointed appraisers, to appraise upon oath the estate of the said decedent according to law.

Dated this 14th day of September, 1962.

John Lang
Probate Judge.

(PROBATE COURT SEAL)

No. 19,377

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson,

Decedent.

Order Appointing Appraisers

Filed September 14th, 1962

Roselyn Kirkhouse
Probate ~~Judge~~ Clerk.

No. 3579½*

0002 0089

STATE OF MINNESOTA)
)
COUNTY OF STEARNS)

IN PROBATE COURT
File No. ______

In the Matter of the estate of)
RUDOLPH V. NELSON, Decedent)
Date of Death - July 15, 1962)

INVENTORY AND APPRAISEMENT

OATH OF APPRAISERS

STATE OF MINNESOTA)
) SS
COUNTY OF STEARNS)

Edwin Sandvig and John Bohmer do hereby swear, each for himself, that he will faithfully and justly perform all the duties of the office and trust which he now assumes as appraiser of the estate of RUDOLPH V. NELSON, Decedent, to the best of his ability. So help me God.

Subscribed and sworn to before me
this 30 day of Oct, 1962

Elwood Nelson
Notary Public, Stearns County, Minnesota

My commission expires Nov 30 1963

ELWOOD NELSON, Notary Public, Stearns Co., Minn.
My Commission Expires November 30th, 1963

x Edwin Sandvig

x John Bohmer

INVENTORY AND APPRAISEMENT

The undersigned representatives of the estate of the above named decedent, represent and show to the Court:

The following is a true and correct inventory of all the property of the above named estate, both real and personal, which has come into their possession and of which they have knowledge, after diligent search and inquiry concerning the same classified as follows, to-wit:

CLASS I

Real Estate

(a) The homestead of decedent being in the County of Stearns, State of Minnesota, described as follows, to-wit:

1. Lot Twelve (12) Block Two (2), Lien's Addition to Brooten	$ 5,800.00

(b) All other real estate of decedent

None

Total value of real estate	$ 5,800.00

CLASS II

Furniture and household goods described as follows, to-wit:

1. Miscellaneous furniture and household goods	$ None
Total value of furniture and household goods	$

CLASS III

Wearing apparel and ornaments described as follows, to-wit:

1. Miscellaneous wearing apparel and ornaments	$ None
Total value of wearing apparel and ornaments	$

CLASS IV

Stock in banks and other corporations described as follows, to-wit:

1. 15 shs. Our Own Hardware Co."
A Minnesota Corporation
Ctf. #3694 for 10 shs. 5% preferred stock
#4521 " 5 " " " "
Total 15 " " " "
Par value $100.00 per share — $ 1,500.00

(The above stock is in the name of Rudolph V. Nelson or Mrs. Hannah Nelson, who died October 20, 1960)

0002 0091

2. 1 share Central Minnesota Television Co.
A Minnesota Corporation
Ctf. #436 for 1 share common stock Class B
No par value $ 1.00

3. 54 shs. Northern States Power Co.
A Minnesota Corporation

Ctf. #TCC02975	for	45	shs.	common	stock
#CC056234	"	5	"	"	"
#MC052786	"	4	"	"	"
Total		54	"	"	"

Par value $5.00 per share
NYSE @ 33.71875 $ 1,820.81

Accrued dividend of $.32 per share payable
7/20/62 to holders of record 6/29/62 $ 17.28

4. 80 shs. James Talcott, Inc.
A New York Corporation

Ctf. #C029236	for	40	shs.	common	stock
#CU2336	"	40	"	"	"
Total		80	"	"	"

Par value $9.00 per share
NYSE @ 37.15625 $ 2,972.50

Total value of stock in banks and other corporations $ 6,311.59

CLASS V

Mortgages, bonds, notes and other evidences of debt described as follows, to wit:

1. $20,000 (Mat.Val.) U. S. Savings Bonds, Series E

$3,000 dtd. 1/1/42	4,135.20
$2,000 dtd. 6/1/42	2,733.60
$5,000 dtd. 1/1/43	6,716.00
$3,000 dtd. 1/1/44	3,896.40
$2,000 dtd. 2/1/44	2,549.60
$5,000 dtd. 6/1/45	6,196.00

$ 26,226.80

(Held by Federal Reserve Bank of Mpls. as fiscal agent for safekeeping)
(The above bonds are in the name of Rudolph V. Nelson or Mrs. Hannah Nelson, who died October 20, 1960)

2. Our Own Hardware Co. 5% Commission Note #4509
Interest paid 2/1 annually - Due 12/31/70 $ 2,000.00

Accrued interest from 2/1/62 to 7/15/62 $ 45.56

(The above note is in the name of Rudolph V. Nelson or Mrs. Hannah Nelson, who died October 20, 1960)

Total value of mortgages, bonds, notes, etc. $ 28,272.36

CLASS VI

All other personal property described as follows, to-wit:

1. One 1956 Cadillac Automobile
Series 5662018941 - Type CPEDEV $ 800.00

2. Pomona First Federal Savings & Loan Assn.
Savings Account #1028 $ 1,036.62

Total value of all other personal property $ 1,836.62

SUMMARY

The total value of all real estate of decedent as valued by the appraisers herein is $ 5,800.00

The total value of all the personal property of decedent as valued by the appraisers herein is $ 36.420.57

The total value of the entire estate of decedent as valued by the appraisers herein is $ 42,220.57

Respectfully submitted,

S. C. Nelson

S. C. Nelson

NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS

By W C Ball

W. C. Ball, Trust Officer and Assistant Secretary

(Co-executors)

VERIFICATION

STATE OF MINNESOTA)
) SS
COUNTY OF STEARNS)

S. C. Nelson, being duly sworn on oath, says that he is one of the representatives of the estate above specified; that he has read the foregoing inventory subscribed by him and knows the contents thereof and that the same is true of his own knowledge, save as to those matters therein stated on information and belief, and as to those matters he believes it to be true.

S. C. Nelson
S. C. Nelson

Subscribed and sworn to before me
this 30 day of Oct, 1962

Elwood Nelson
Notary Public, Stearns County,
Minnesota

My commission expires Nov. 30, 1963

ELWOOD NELSON, Notary Public, Stearns Co., Minn.
My Commission Expires November 30th, 1963

VERIFICATION

STATE OF MINNESOTA)
) SS
COUNTY OF STEARNS)

W. C. Ball, Trust Officer and Assistant Secretary of Northwestern National Bank of Minneapolis, being duly sworn on oath, says that said bank is one of the representatives of the estate above specified, that he has read the foregoing inventory subscribed by him and knows the contents thereof and that the same is true of his own knowledge, save as to those matters therein stated on information and belief, and as to those matters he believes it to be true.

W C Ball
W. C. Ball, Trust Officer and
Assistant Secretary

Subscribed and sworn to before me
this 22 day of October, 1962

Richard S. Ziegler
Notary Public, ____________ County,
Minnesota

RICHARD S. ZIEGLER
Notary Public, Hennepin County, Minn.
My commission expires My Commission Expires Sept. 20, 1968.

CERTIFICATE OF APPRAISERS

STATE OF MINNESOTA)
) SS
COUNTY OF STEARNS)

We, the undersigned appraisers, duly appointed by the Probate Court of Stearns County, Minnesota, to appraise the estate of RUDOLPH V. NELSON, Decedent, having first taken and subscribed the oath hereto annexed, hereby certify that we have appraised, according to law, all of the property described and mentioned in the above inventory as of July 15, 1962, the date of death of said decedent.

Witness our hands this 30 day of October, 1962.

Edwin Sandvig

John Bohmer

Appraisers

0002 0096

19.377

State of Minnesota,

COUNTY OF ~~HENNEPIN~~ STEARNS

IN PROBATE COURT

In the matter of the estate of

RUDOLPH V. NELSON

INVENTORY AND

APPRAISEMENT

FILED THIS 1st DAY

OF Nov. A.D. 1962

Roslyn Kuglemeier

CLERK OF PROBATE

NW 1387

0002 0097

Form 3895—(D of T EG 1004 Revised Sept. 28, 1960)

#0285

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

St. Paul 1, Minnesota

State of Minnesota,
County of Stearns

INHERITANCE TAX RETURN

Decedent Rudolph V. Nelson
Date of Death July 15, 1962

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes Chapter 291.

GENERAL INFORMATION

(1) Decedent's residence at date of death ______ (Street) Brooten, (City) Minnesota (State)

(2) Place of death Glenwood, Minn. Birthdate 8/25/1885 Place of birth Kandiyohi County

(3) Business or occupation Retired grocer and hardware store operator

(4) Married, single, separated, widowed or divorced at date of death ______

(5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

NAME	RELATIONSHIP	DATE OF BIRTH
S. C. Nelson	Son	Legal Age

(6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? No

A. Name and address of bank or other depositary ______

(7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? Yes

(8) Will there be Minnesota probate proceedings? Yes

(9) Do any of the surviving joint tenants on Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? Yes
Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person? No
Give details of such claims on Schedule I or by separate affidavit.

INSTRUCTIONS

1. STATUTES. The inheritance tax law appears in Minnesota Statutes, Chapter 291. Taxable transfers are defined in Minnesota Statutes 291.01. Filing an inheritance tax return is required by Minnesota Statutes 291.12.

2. USE AND PROCEDURE. This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.

   A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.

   B. If there is no Minnesota probate proceeding, only an original return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minn. **DO NOT FILE IN DUPLICATE.**

   C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D. of T. EG 1019), furnished by the Commissioner of Taxation, must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.

3. DETERMINATION OF TAX: The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.

4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.

5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer. **FILE IN DUPLICATE.**

6. If space in any schedule is insufficient, additional schedules in like form may be attached.

7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION

Director, Inheritance and Gift Tax Division

SCHEDULE I—PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U.S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature amount and proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Homestead must be designated.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death	Gross Market Value of Whole Property
SAMPLE: 6-21-50	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul. Homestead. Mortgage, $1,000.00	Mary Doe, wife	$3,800.00	$12,500.00
7-5-57	100 shares General Motors Co., common $100 par Certificate No. 1392816	John Doe, son	N. Y. S. E. 75½	$7,550.00
	N.W. Nat'l. Bank of Mpls. Joint Checking Acct. #0518-221 (Of this amount $4500.00 were funds of S. C. Nelson. See claim of consideration attached)	S. C. Nelson, son	22,030.98 4,875.00	17,155.98
	State Bank of Brooten Checking Account	S. C. Nelson, son		5,940.80
	Our Own Hardware Co. - 5% Commission Note dated January 2, 1961	S. C. Nelson, son		6,000.00
	Minn.Federal Svgs. & Loan Passbook No. MF44 Balance 4/1/42	S. C. Nelson, son		6,800.00
	Twin City Federal Svgs. & Loan Passbook No. FP-9553 Balance 5/10/62	S. C. Nelson, son		3,800.00
	First Federal Svgs. & Loan Assn. Ctf. No. A1203 - Inv. #730 Dated 5/2/62	S. C. Nelson, son		6,800.00
	Hennepin Federal Svgs. & Loan Assn. Savings Ctf. No. 694 Dated 5/2/62			3,800.00
	N.W.Federal Svgs. & Loan Assn. Ctf. No. 835 - Dated 5/2/62	S. C. Nelson, son		7,600.00
	Central Minnesota Television Co. 7% Debenture Bond 5th Series Due 4/1/76 for $1,250.00	S. C. Nelson, son		1,250.00

Total (Col. 5.)	59,146.78
Less liens (Col. 2.)	
Net	59,146.78

STATE OF MINNESOTA)
) ss.
COUNTY OF STEARNS)

AFFIDAVIT

Shurleigh C. Nelson, being first duly sworn on oath, deposes and says, that he is a son of Rudolph V. Nelson, deceased, who died on the 15 day of July, 1962. That at the time of his death, the decedent was a retired grocer and hardware store operator with residence in the Village of Brooten, Stearns County, Minnesota.

Affiant further states that for many years prior to 1948, the decedent, Rudolph V. Nelson, was engaged in the hardware and grocery business in Brooten, Minnesota. That this Affiant was employed by the decedent. In 1948, theplace of business was burned out, and the building was permitted to remain vacant without being repaired, for some length of time. Subsequently, one-half of the premises, which were occupied by the business, was sold to the Village of Brooten, who remodeled and improved it for a Municipal building. In 1950, R. V.Nelson, re-built the remaining half of the premises. That from the time the building was re-built in 1950 until the date of this Affidavit, the Affiant, Shurleigh C. Nelson, has conducted a grocery business at the said location, as a sole proprietorship.

That in 1950, and for some years prior thereto, the decedent, Rudolph V. Nelson, had a checking account in the Northwestern National Bank of Minneapolis. That the Affiant would accumulate out-of-town checks received in the business operation, and have them deposited to the Rudolph V. Nelson account in the Northwestern National Bank of Minneapolis. These checks were deposited in the decedent's account in the Northwestern National Bank of Minneapolis to avoid the payment of charges made by the bank in Brooten on out-of-town checks. That the only purpose the Affidavit had for depositing these checks to the Rudolph V. Nelson checking account in Northwestern National Bank of Minneapolis, was the avoidance of bank charges which were made by the local bank.

That this practice was continued until 1957 when the Affiant, Shurleigh C. Nelson opened his own account in the Northwestern National Bank of Minneapolis. That at the time of the decedent's death Four Thousand Eight Hundred Seventy=five and No-hundredths Dollars ($4,875.00) of the joint checking account #0518-221 in the joint names of S. C. Nelson and R. V. Nelson in the Northwestern National Bank of Minneapolis, having a balance of Twenty Two T housand Thirty and ninety-eight hundredths Dollars ($22,030.98) on July 15, 1962, the date of the death of R. V. Nelson, was the sole money of the Affiant. That the said sum of Four Thousand Eight Hundred Seventy Five and No-hundredths Dollars ($4,875.00) of the said account was an accumulation of deposits made as and for the purposes hereinbefore stated.

That attached hereto and made a part of this Affidavit is a photostatic copy of a memorandum signed by and in the handwriting of Rudolph V. Nelson, acknowledging that the sum of Four Thousand Eight Hundred Seventy five and No-hundredths Dollars ($4,875.00) of the said joint account was the sole money of the Affiant, Shurleigh C. Nelson.

FURTHER THE AFFIANT SAITH NOT!

Shurleigh C. Nelson

Shurleigh C. Nelson

Subscribed and sworn to before me this 5th day of February, 1963.

Lawrence M. Hall

Lawrence M. Hall, Notary Public
Stearns County, Minnesota
My Commission expires January 25, 1970.

To Whom it may Concern,
My son Shurleigh has
4875.00 of his money in
my N.W. Bank account.
R. D. Fleuer

AFFIDAVIT

Shurleight C. Nelson, Affiant

LAWRENCE M. HALL
ATTORNEY AT LAW
21 SIXTH AVENUE NORTH
ST. CLOUD, MINNESOTA

Attorney for ______________________

0002 0103

Rudolph V. Nelson Estate

Died July 15, 1962

Transfers by Decedent

On March 26, 1962, the Decedent, R. V. Nelson, made a gift of the following property to his son, S. C. Nelson. The deeds were recorded August 1, 1962.

		VALUE DATE OF GIFT 3-26-62
1.	That tract or parcel of land enclosed within the following metes and bounds: Beginning at a point where the section line between sections 34 and 35-125-36 intersects the south shore of Grove Lake in said County, said point being marked by a well sand point driven in the ground, and proceeding Thence South on said section line 252 feet to the north side of the public road and proceeding Thence northerly 68° 18' East a distance of 80.8 feet along the north side of said public road; Thence Northerly parallel to and 75 feet distant in a due easterly direction from said section line for a distance of 314 feet to the said lake shore and proceeding Thence Southerly 39° no minutes west for a distance of 119 feet along said lake shore to the place of beginning, said lot being approximately 75 feet wide from east to west and both eastern and western lines extending in a northerly direction to the waters edge of said Grove Lake, all of said parcel being situate in Gov. 1, Sec 35-125-36, Pope County, Minnesota	$ 2,500.00
2.	South Half (S½) of the South East Quarter (SE¼) of Section Twenty-nine (29) Township One Hundred Twenty-three (123) Range Thirty-six (36) Pope County, Minnesota	500.00
3.	Lots Ten (10) and Eleven (11) Block Fifteen (15) Townsite of Brooten, Stearns County, Minnesota	22,000.00
4.	Lots Four (4) and Five (5) less East Seventy-one (71) feet of Block Fifteen (15) Townsite of Brooten, Stearns County, Minnesota	500.00
5.	Lot three (3) Block Twelve (12) Townsite of Brooten, Stearns County, Minnesota	4,900.00
6.	Lots Two (2) and Three (3) Block Fifteen (15) Townsite of Brooten, Stearns County, Minnesota	2,500.00
	TOTAL	$32,900.00

SCHEDULE II INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate. This schedule should not include contracts reportable on Schedule III.

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Post Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	If Contract Issued Prior to 4-26-49, did Decedent on 4-26-49 have right to: 1. Change Beneficiary?	2. Cash Surrender Value?
	None				

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another which may have been assigned to this decedent. Where pension plans meet Sec. 401 (a) IRC 1954 requirements, so state. Show employee and employer contributions, cost, amount and method of payments to be made. Submit copies of Plans which do not meet said requirements.

Date of Contract	Description of Contract (Name of Company, No. and Type)	Amount Paid or Payable at Death or Value of Balance of Annuity	Beneficiary or Transferee Name, Address, and Relationship to Decedent
	None		

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

A. Transfers in contemplation of death:

Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within three years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than $3,000 to one donee in any calendar year.

B. Transfers intended to take effect in possession or enjoyment at or after death:

Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.

C. Powers of Appointment:

Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.

Did the decedent exercise the power?

Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

SCHEDULE IV — TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

Date of Transfer	Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Transferee and Relationship to Decedent	Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death	Gross Fair Market Value
	SEE SCHEDULE ATTACHED			

Total (Col. 5.) - - - - - ______

Less liens (Col. 2.) - - - - ______

Net - - - - - - - ______

SCHEDULE V — MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the event of no probate, this schedule may include automobiles, household goods, personal effects, U.S. Postal Savings, U.S. Savings Bonds and other tangible or intangible personal property, if any.)

Description of Property (Specify Liens, if any)	Transferee, Heir or Beneficiary Relationship to Decedent	Full and Fair Market Value on Date of Death	Net Value After Liens
NONE			

S. C. NELSON and
~~W. C. Ball, Trust Officer & Asst. Secretary,~~
N. W. National Bank of Minneapolis
Co-executor ~~XXXXXXXXXXXXXXXXXXXXXXXXXXX~~ ~~XXXXX~~ of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge, information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 7th

day of March 1963

Richard S. Ziegler

Notary Public, County of ______

My commission expires ______

RICHARD S. ZIEGLER
Notary Public, Hennepin County, Minn.
My Commission Expires Sept. 20, 1968.

(Signature) Northwestern National Bank of Minneapolis
By W. C. Ball
(Address) Authorized Officer

(X) S. C. Nelson
S. C. Nelson

File No. 19,377

State of Minnesota,

County of Stearns

Re: Estate of Rudolph V. Nelson, Decedent

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed April 5th 1963
[illegible]
Clerk of Probate Court

Attorney Lawrence M. Hall
Address 21 Sixth Avenue North
St. Cloud, Minnesota

Form 3895
MILLER-DAVIS CO. MINNEAPOLIS

00028 0106

STATE OF MINNESOTA)
) SS
COUNTY OF STEARNS)

TO THE JUDGE OF PROBATE COURT
AND THE COMMISSIONER OF TAXATION

In the Matter of the Estate of)
)
RUDOLPH V. NELSON, Decedent)

PETITION FOR EXEMPTION OF PRIOR TAXED PROPERTY

The undersigned representative of the estate of the above named decedent represents and shows:

THAT, Hannah Nelson, wife of Rudolph V. Nelson, died October 20, 1960, in Glenwood, Minnesota, and her estate consisted of joint tenancy property administered by Northwestern National Bank of Minneapolis,

THAT, the Inheritance Tax Return filed for the estate of Hannah Nelson reported jointly held property of Hannah Nelson and Rudolph V. Nelson in Schedule I,

THAT, a Minnesota Inheritance Tax was paid in full on December 5, 1962, in accordance with Order Determining Inheritance Tax dated November 5, 1962, and said Inheritance Tax was paid in the full amount of the transferred property and interests hereinbefore set forth,

THAT, the transfer to Rudolph V. Nelson from Hannah Nelson was within five years of his death and was a transfer to a person described in M.S.A. 291.03 (2) and that the entire estate of Rudolph V. Nelson including both probate and non-probate assets pass to the son of Rudolph V. Nelson who is a person described in M.S.A. 291.03 (2),

THAT, petitioner respectfully calls to the attention of the Probate Court and the Commissioner of Taxation the decision of Commissioner vs. Bennett, 219 Minnesota 449 construing Section 291.06 of M.S.A. wherein it was held that the Legislature intended to allow the exemption where the property in a decedent's estate can be traced to property transferred in a prior estate where the other requirements of the statute are met,

THAT, the property and interests inherited by Rudolph V. Nelson from Hannah Nelson are shown and traced as follows:

Description of Property	Value Estate of Hannah Nelson	Value Estate of Rudolph V. Nelson	Amount Claimed Exempt
1. Property per Schedule I of Minnesota Inheritance Tax Return for Hannah Nelson			
$20,000 (Mat. Value) U.S. Savings Bonds, Series E			
$3,000 dated 1/17/42	$3,769.20	$4,135.20	$3,769.20
2,000 " 6/18/42	2,536.00	2,733.60	2,536.00
5,000 " 2/4/43	6,248.00	6,716.00	6,248.00
4,000 " 2/29/44	4,852.80	5,171.20	4,852.80
(Should have been listed as $3,000 dated 1/1/44 and $1,000 dated 2/1/44. No difference in value in Hannah's estate.)			
1,000 dated 2/29/44	1,213.20	1,274.80	1,213.20
5,000 " 6/18/45	5,794.00	6,196.00	5,794.00
$20,000	$24,413.20	$26,226.80	$24,413.20
Our Own Hardware Company Commission Note No. 4509	$2,000.00	$2,000.00	$2,000.00
15 shs. Our Own Hardware Co., pfd. stk.	$1,500.00	$1,500.00	$1,500.00
TOTAL	$27,913.20	$29,726.80	$27,913.20
Total included in probate property of Rudolph V. Nelson			$27,913.20

Total prior taxed property	$27,913.20
Less exemption in prior estate	6,000.00
	$21,913.20

Wherefore, Petitioner prays that the Order of the Probate Court and the Commissioner of Taxation allow a combined prior-taxed property exemption for Minnesota Inheritance Taxes as set out above in the amount of $21,913.20.

NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS

By: R P Larson
R. P. Larson
Assistant Trust Officer

ORDER

The above be, and hereby is granted.

Dated: 11-12-63

John Lang
Judge of Probate

0002 0108

19,377

STATE OF MINNESOTA,
County of Stearns

PROBATE COURT
In the Matter of the Estate of
Rudolph V. Nelson, Decedent.

PETITION FOR EXEMPTION OF

PRIOR TAXED PROPERTY.

FILED THIS 19th DAY

OF November A.D. 19 63

[illegible signature]
CLERK OF PROBATE

ORIGINAL

Countersigned at St. Paul, Minnesota this 13 day of Dec 1963

Roland F. Hatfield
Commissioner of Taxation

By ...

STATE OF MINNESOTA — DEPARTMENT OF TAXATION

INHERITANCE TAX RECEIPT

No. 2061

Estate of Rudolph V. Nelson

Received of A. W. Natl. Bank, Elrosa 12/13 1963

the sum of Three hundred Seventy-nine and 97/100 Dollars

in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291

Tax	$ 379.97
Accrued Interest from ... to ...	$
Total amount of this receipt as above	$ 379.97

per order of the Probate Court or Commissioner of Taxation dated 8/16/63

County of STEARNS

County Treasurer

MAIL ORIGINAL OF THIS RECEIPT TO COMMISSIONER OF TAXATION TO BE COUNTERSIGNED.
THIS RECEIPT, WHEN COUNTERSIGNED, SHALL BE USED AS VOUCHER IN SETTLEMENT OF ACCOUNTS.

State of Minnesota,
COUNTY OF Stearns

PROBATE COURT
FILE NO 19,377

AUG 16 1963

IN THE MATTER OF THE ESTATE OF
Rudolph V. Nelson, Decedent

Inheritance Tax Record and Order Determining Tax

From the files, records and proceedings herein the court finds that decedent died testate, July 15th 1962, a resident of Brooten, Stearns county, Minnesota, leaving an estate of the following value:

	Estimated in Petition	Appraised Values	Omitted Property, Increased Values	Final Inheritance Tax Values
Real Estate	$ 8,000.00	$ 5,800.00		$ 5,800.00
Personal Estate	37,000.00	36,420.57		36,420.57
TOTAL	$ 55,000.00	$ 42,220.57		$ 42,220.57

That the deductible expenses of administration, funeral and last illness, maintenance and allowances, taxes and claims paid are as follows:

Maintenance of family	$
Statutory allowances	
Appraiser's fees	
Publication of orders	18.00
Compensation of representative	1306.15
Expenses of representative	
Attorney's fees	675.00
Expenses of attorney	5.13
Certified copies	15.00
Recording fees	
Bond premiums	
Miscl. expenses of administration	13.00
Funeral expenses	940.00
Expenses of last illness	

Taxes, if lien at death:	
Personal property	$
Minnesota Real Estate	
Income taxes accrued to death:	
Federal	2817.32
State	10.00
Federal estate tax	11,422.37
Claims allowed and paid	
Homestead to spouse or issue	
TOTAL DEDUCTIONS ALLOWED FOR INHERITANCE TAX	17,221.97
NET ESTATE FOR INHERITANCE TAX COMPUTATION	$24,998.60

That the transfers to legatees, devisees, or heirs of the decedent hereinafter specified, will be subject to inheritance tax in the following amounts:

Name of Legatees, Devisees, or Heirs at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
Shurleigh C. Nelson	son	$24,998.60	$6000.00	$379.97
	TOTALS	$24,998.60	XXXX	$ 379.97

0002 0112

Name of Legatees, Devisees, or Heirs at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
	TOTALS	$24,998.60	X X X X	$379.97

Now, Therefore, it is determined and ordered that an inheritance tax in the sum of $ 379.97 is due the State of Minnesota, payable to the Treasurer of said county, plus interest at 6% per annum from the 15th day of January, 19 64

Dated August 15th, 19 63

John Lang
Probate Judge

PROBATE
COURT
SEAL

Due service of the order determining inheritance tax above described, by the delivery of a copy thereof to me, is hereby admitted

this ______ day of ______, 19___

Treasurer

______ County, Minnesota

this ______ day of ______, 19___

Attorney for representative of estate

this ______ day of AUG 16 1963, 19___

Rolland F. Hatfield
Commissioner of Taxation

By Richard L. Metz

FILE NO. 19,377

State of Minnesota,

COUNTY OF Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson, , Decedent

Inheritance Tax Record and Order Determining Inheritance Tax

Date paid

Amount $ 379.97

Filed 22nd day of October, 19 63

Recorded in Book

of Orders, Page

[signature] Probate Judge/Clerk

Form D of T EG 1007
7-24-61

ORDER DETERMINING INHERITANCE TAX

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
ST. PAUL 1

MAKE PAYMENT TO COUNTY TREASURER DESIGNATED BELOW

IN THE MATTER OF THE ESTATE OF

Pay Tax to County Treasurer

Rudolph V. Nelson
#151032 Deceased.

The above entitled matter having come before the Commissioner of Taxation for the assessment of the inheritance tax and upon examination of all the files, records and proceedings herein, the Commissioner of Taxation finds:

1. That the above named decedent died July 15, 1962, a resident of Stearns County, State of Minnesota.

2. That in addition to the estate of decedent subject to probate, gifts in contemplation of death, or transfers to take effect at death; joint tenancy or joint survivorship property; life insurance or annuities; or property subject to a power of appointment are subject to inheritance tax in the amounts determined herein:

Transferee, relationship and type of transfer		Value	Amount of Tax
S. C. Nelson, son:			
From Estate		24,998.60	
Schedule I, Joint tenancy property	67,821.78		
Less consideration	8,675.00		
		59,146.78	
Schedule IV, Transfers		32,900.00	
		117,045.38	
Less exemption		6,000.00	
		111,045.38	
Tax			5,573.18
Less tax by Court			379.97
Tax this order			$5,193.21

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the State of Minnesota have and receive from each of the persons above named, as an inheritance tax upon the transfers to him, the amount of tax set opposite his name, together with interest thereon legally due at the rate of 6% per annum from and after January 15, 1964 until paid; that the said tax be paid to the Treasurer of Stearns County.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Department of Taxation, at its office in St. Paul, Minnesota October 21, 1963

APPROVED:

Commissioner of Taxation

By
Deputy Commissioner of Taxation

ROLLAND F. HATFIELD
Commissioner of Taxation

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division

(SEAL)

RVS:mmt

0002 0114

19,377

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Rudolph V. Nelson
~~xxxxxxxxxx~~

Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax -- $ 5,183.31

Filed October 22nd, 19 63

Clerk of Probate

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

NOTICE OF ORDER DETERMINING
INHERITANCE TAX

In the Matter of the Estate of

Rudolph V. Nelson
Deceased.

To the Treasurer of Stearns County, and all persons interested in the above named estate:

Please take notice that the Commissioner of Taxation has this day, pursuant to the laws of the State of Minnesota, determined and assessed an inheritance tax upon the transfers of the estate of the above named decedent to the heirs or transferees in the amounts set forth in the attached order.

Dated October 21, 19 63

ROLLAND F. HATFIELD
Commissioner of Taxation.

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division.

Due service of the above notice and order by copy is hereby admitted this ______ day of

______, 19___

______
Taxpayer, his attorney or other agent.

Due service of the above notice and order by copy is hereby admitted this ______ day of

______, 19___

______, Treasurer.

______County, Minnesota

EXPLANATION OF PROCEDURE

1. The original order and notice of order assessing inheritance tax are on file in the Department of Taxation. One copy of the order and notice or order is sent directly to probate court. Three copies of the order and notice are sent to the taxpayer, the representative of the estate, or their attorney.

2. The taxpayer, the representative or their attorney will retain one copy and sign the admission of service on another. He will deliver one copy to the county treasurer and obtain the treasurer's admission of service. The copy with admissions of service will be returned to the Department of Taxation, Inheritance and Gift Tax Division, Centennial Office Building, St. Paul 1, Minnesota.

3. Pay the tax assessed together with interest, if any, to the treasurer of the county of probate proceedings as directed by the order.

Inheritance Tax Record and Order Determining Tax (Form D of T EG 1022)—No. 3769* SECURITY PRINTING COMPANY, ST. CLOUD, MINN.

PROBATE COURT

State of Minnesota,

FILE NO. 19,377

COUNTY OF

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson
Decedent

Inheritance Tax Record and Order Determining Tax

From the files, records and proceedings herein the court finds that decedent died testate, July 15th, 1962, a resident of Brooten, Stearns county, Minnesota, leaving an estate of the following value:

	Estimated in Petition	Appraised Values	Omitted Property, Increased Values	Final Inheritance Tax Values
				5800.00
Real Estate	8,000.00	5800.00		36,420.57
Personal Estate	37,000.00	36,420.57		42,220.57
TOTAL	55,000.00	42,220.57		

That the deductible expenses of administration, funeral and last illness, maintenance and allowances, taxes and claims paid are as follows:

Maintenance of family	$
Statutory allowances	
Appraiser's fees	18.00
Publication of orders	
Compensation of representative	1306.15
Expenses of representative	~~140.00~~ 675.00
Attorney's fees	5.13
Expenses of attorney	15.00
Certified copies	
Recording fees	
Bond premiums	13.00
Misc. expenses of administration	940.00
Funeral expenses	
Expenses of last illness	

Taxes, if lien at death:	
Personal property	$
Minnesota Real Estate	
Income taxes accrued to death:	2817.32
Federal	10.00
State	11,422.37
Federal estate tax	
Claims allowed and paid	
Homestead to spouse or issue	
TOTAL DEDUCTIONS ALLOWED FOR INHERITANCE TAX	17,221.97
NET ESTATE FOR INHERITANCE TAX COMPUTATION	$24,998.60

That the transfers to legatees, devisees, or heirs of the decedent hereinafter specified, will be subject to inheritance tax in the following amounts:

Name of Legatees, Devisees, or Heirs at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
Shurleigh C. Nelson	son	24,998.60	6000.00	379.97
TOTALS			XXXX	

24,998.60
6000
18,998.60
379.9720

Jan-15-1964

ORIGINAL

Countersigned at St. Paul, Minnesota

this 4th day of December 1963

Roland F. Hatfield

Commissioner of Taxation

By Barry [illegible]

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
INHERITANCE TAX RECEIPT

No. 2056

Estate of Rudolph Nelson

11/27 1963

Received of S. J. Nelson

the sum of Three thousand seven hundred seven 96/100 Dollars

in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291:

Tax

Accrued Interest: from to

Total amount of this receipt as above $3707.96

per order of the Probate Court or Commissioner of Taxation dated $

County of STEARNS $3707.96

Leo W. Meinz

County Treasurer

MAIL ORIGINAL OF THIS RECEIPT TO COMMISSIONER OF TAXATION TO BE COUNTERSIGNED. THIS RECEIPT, WHEN COUNTERSIGNED, SHALL BE USED AS VOUCHER IN SETTLEMENT OF ACCOUNTS.

Form D of T EG 1007
7-24-61

ORDER DETERMINING
INHERITANCE TAX

AMENDED

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
ST. PAUL 1

MAKE PAYMENT TO
COUNTY TREASURER
DESIGNATED
BELOW

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson
#151832 Deceased.

Pay Tax to County Treasurer

The above entitled matter having come before the Commissioner of Taxation for the assessment of the inheritance tax and upon examination of all the files, records and proceedings herein, the Commissioner of Taxation finds:

1. That the above named decedent died July 15, 1962, a resident of Stearns County, State of Minnesota.

2. That in addition to the estate of decedent subject to probate, gifts in contemplation of death, or transfers to take effect at death; joint tenancy or joint survivorship property; life insurance or annuities; or property subject to a power of appointment are subject to inheritance tax in the amounts determined herein:

Transferee, relationship and type of transfer		Value	Amount of Tax
S.C.Nelson, son:			
From estate		24,998.60	
Joint tenancy property	67,821.78		
Less consideration	8,675.00		
		59,146.78	
Schedule IV, Transfers		32,900.00	
		117,045.38	
Less allowable prior taxed property exemption		21,913.20	
		95,132.18	
Less exemption		6,000.00	
		89,132.18	
Tax			4,087.93
Less tax by Court			379.97
Tax this order			$3,707.96

This order cancels and supersedes the Commissioner's order dated October 21, 1963

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the State of Minnesota have and receive from each of the persons above named, as an inheritance tax upon the transfers to him, the amount of tax set opposite his name, together with interest thereon legally due at the rate of 6% per annum from and after January 15, 1964 until paid; that the said tax be paid to the Treasurer of Stearns County.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Department of Taxation, at its office in St. Paul, Minnesota November 13, 1963

APPROVED:

Commissioner of Taxation

By
Deputy Commissioner of Taxation

ROLLAND F. HATFIELD
Commissioner of Taxation

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division

(SEAL) RFN:ag

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

In the Matter of the Estate of

Rudolph V. Nelson, Deceased

ORDER AND NOTICE OF ORDER DETERMINING INHERITANCE TAX

Amount of Tax -- $ 3,707.96

Filed November 19th, 1963

Clerk of Probate

19,377

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

NOTICE OF ORDER DETERMINING INHERITANCE TAX

In the Matter of the Estate of

Rudolph V. Nelson
Deceased.

To the Treasurer of Stearns County, and all persons interested in the above named estate:

Please take notice that the Commissioner of Taxation has this day, pursuant to the laws of the State of Minnesota, determined and assessed an inheritance tax upon the transfers of the estate of the above named decedent to the heirs or transferees in the amounts set forth in the attached order.

Dated November 13, 1963

ROLLAND F. HATFIELD
Commissioner of Taxation.

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division.

Due service of the above notice and order by copy is hereby admitted this ____________ day of ____________, 19____

____
Taxpayer, his attorney or other agent.

Due service of the above notice and order by copy is hereby admitted this ____________ day of ____________, 19____

____________, Treasurer.

____________ County, Minnesota

EXPLANATION OF PROCEDURE

1. The original order and notice of order assessing inheritance tax are on file in the Department of Taxation. One copy of the order and notice or order is sent directly to probate court. Three copies of the order and notice are sent to the taxpayer, the representative of the estate, or their attorney.

2. The taxpayer, the representative or their attorney will retain one copy and sign the admission of service on another. He will deliver one copy to the county treasurer and obtain the treasurer's admission of service. The copy with admissions of service will be returned to the Department of Taxation, Inheritance and Gift Tax Division, Centennial Office Building, St. Paul 1, Minnesota.

3. Pay the tax assessed together with interest, if any, to the treasurer of the county of probate proceedings as directed by the order.

IG-11

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
CENTENNIAL OFFICE BUILDING
ST. PAUL, MINNESOTA 55101

Name of Decedent Rudolph V. Nelson

County of Stearns

Date of Death July 15, 1962

Honorable Probate Court of Stearns County Probate file #19,377

St.Cloud, Minnesota

This is to advise the Court that the provisions of Section 291.12, imposing a liability upon the representative for payment of inheritance taxes due the State of Minnesota, as a result of the death of the above decedent, have been satisfied. As a consequence, the Commissioner of Taxation will not object to the discharge of the representative.

Dated this 3 day of Sept. 1964.

E J Noonan

E.J.Noonan, Assistant Director
Inheritance and Gift Tax Division

EJN:ag

cc: Lawrence M. Hall
Attorney at Law
21 Sixth Avenue North
St.Cloud, Minnesota

P.S. The Court is also advised that the file of the above estate discloses inheritance tax payments to date in the amount of $4,087.93.

FILED THIS 4th DAY
OF Sept A.D. 1964
Rosalyn Kupferman
CLERK OF PROBATE

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
ST. PAUL, MINNESOTA 55101

JUL 2 8 1964

IN REPLY REFER TO
Form L-154

DIR:STP:A:SB:C
Room 1504

Northwestern National Bank of Minneapolis,
et al, Co-executors,
7th. & Marquette
Minneapolis, 40, Minnesota

ESTATE OF
Rudolph V. Nelson
DATE OF DEATH
July 15, 1962

ESTATE TAX CLOSING LETTER

The Federal estate tax liability for the estate named above is as follows:

Gross estate tax		$ 11,643.62
Less credits allowed:		
State death taxes	$ 221.25	
Federal Gift Tax	$	
Tax on prior transfers	$	
Foreign death taxes	$	$
NET ESTATE TAX		$ 11,422.37

This closing letter, together with cancelled check(s) or receipt(s) showing payment of the net estate tax shown above, may be exhibited as evidence that the Federal estate tax liability has been discharged for the above named estate.

Very truly yours,

George O Lothert

District Director

GPO 805-295

THIS IS AN IMPORTANT DOCUMENT

FORM L-154 (6-63)

0002 0122

19,377

FILED THIS 4th DAY
OF August A.D. 1964
Roslyn Kuthouse
CLERK OF PROBATE

Form D of T No. EG 1020 (Revised 3-24-61)

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
CENTENNIAL OFFICE BUILDING
ST. PAUL 1, MINNESOTA

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of HENNEPIN County, Minnesota

Re Estate of RUDOLPH V. NELSON
Deceased (State Given Name of Married Women)

BROOTEN, MINNESOTA
Residence

Date of death JULY 15, 1962

Pursuant to Minnesota Statutes, Section 291.20, the undersigned notifies you that at its place of business on JANUARY 16, 1963 (Date) it intends to transfer to SHURLEIGH C. NELSON whose address is ______________ and who according to our information and belief is related to the above decedent as SON, securities, assets or funds on deposit in which the decedent and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities, assets or funds on deposit as trustee are as follows:

Description of assets, securities or funds	Account or Certificate Number	Description of ownership (Joint tenancy, trusteeship, etc.)	Amount or Value at date of death
INVESTMENT	729	SHURLEIGH C. NELSON AND RUDOLPH V. NELSON	$ 3,800.00
INVESTMENT	730	RUDOLPH V. NELSON AND SHURLEIGH C. NELSON	6,800.00

Dated JANUARY 17, 1963

FIRST FEDERAL SAVINGS AND LOAN ASSN. OF MINNEAPOLIS
Bank, corporation, association, person

By Oscar B. Bray SECRETARY-TREAS

85 S. 7TH STREET, MINNEAPOLIS 2, MINN.
Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is hereby given - effective at once - effective ten days from date hereof.

Dated JAN 18 1963

County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes, Sec. 291.19, Subd. 2.

0002 0124

Form: D. of T No. EG 1020 (Revised 8-16-60)

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
Centennial Office Building
ST. PAUL 1, MINNESOTA

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of

HENNEPIN County, Minnesota

Re Estate of

B. W. NELSON
Deceased (State Given Name of Married Women)

Brooten, Minnesota
Residence

Date of death July 16, 1962

Pursuant to Minnesota Statutes, Section 291.30, the undersigned notifies you that at its place of business on January 16, 1963 (Date) it intends to transfer to S. C. Nelson whose address is Brooten, Minnesota and who according to our information and belief is related to the above decedent as son, securities, assets or funds on deposit in which the decedent and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities assets or funds on deposit as trustee are as follows:

Description of assets, securities or funds	Account or Certificate Number	Description of ownership (Joint tenancy, trusteeship, etc.)	Amount or Value at date of death
Savings	~~[illegible]~~ FP 9553	~~Trusteeship account~~ Joint tenancy	$3,[illegible]00.00

Dated January 16, 1963

TWIN CITY FEDERAL SAVINGS AND LOAN ASSN.
Bank, corporation, association, person

By Marian Nelson

Marian Nelson
801 Marquette Avenue
Minneapolis, Minnesota
Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is hereby given — effective at once — effective ten days from date hereof.

Dated JAN 17 196[illegible]

Geo. A. [illegible]
County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes, Sec. 291.19, Subd. 2.

0002 0125

INSTRUCTIONS

1. This form shall be used by all persons or organizations to disclose intended transfer of assets which they hold and in which decedent had an interest, including joint or trusteed accounts or deposits, property held in storage or held as collateral, or under any other form of possessory right.

(Another form, Department of Taxation No. EG 1001, is used to disclose contents of safe deposit boxes to which decedent had access.)

2. Three completed copies of this form should accompany the original to the County Treasurer. One copy is to be returned to the depositary with the Treasurer's Consent to Transfer. One copy is to be retained by the Treasurer. One copy is to be forwarded by the Treasurer to the Probate Court. The original is to be forwarded to Department of Taxation, Inheritance and Gift Tax Division, Centennial Office Building, St. Paul 1, Minnesota.

3. The County Treasurer is not obligated to give immediate consent to the proposed transfer but may require the postponement of such transfer for ten days if he considers it advisable to secure the tax.

If the holders of assets fail to give notice of intended transfer, they shall be liable for payment of the inheritance tax thereon. See Minnesota Statutes, Sec. 291.20, Subd. 1.

JOSEPH M. ROBERTSON
Commissioner of Taxation

File No.________

STATE OF MINNESOTA

County of________

In the matter of the estate of

________ Deceased

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT.

NELSON, R. V. 1-16-63 # FP 9553 mh

Form: D of T No. EG 1020 (Revised 3-24-61)

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
CENTENNIAL OFFICE BUILDING
ST. PAUL 1, MINNESOTA

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of HENNEPIN County, Minnesota

Re Estate of RUDOLPH V. NELSON
Deceased (State Given Name of Married Women)

Brooten, Minnesota
Residence

Date of death June, 1962

Pursuant to Minnesota Statutes, Section 291.20, the undersigned notifies you that at its place of business on JANUARY 16, 1963 (Date) it intends to transfer to SHURLEIGH C. NELSON whose address is BROOTEN, MINNESOTA and who according to our information and belief is related to the above decedent as son, securities, assets or funds on deposit in which the decedent and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities, assets or funds on deposit as trustee are as follows:

Description of assets, securities or funds	Account or Certificate Number	Description of ownership (Joint tenancy, trusteeship, etc.)	Amount or Value at date of death
Savings account	896	Joint tenancy	$3,800.00

Dated January 16, 1963

HENNEPIN FEDERAL SAVINGS & LOAN ASS'N.
Bank, corporation, association, person

By N. V. Schrupp

728 Marquette Ave.
Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is hereby given - effective at once ~~XXXXXX~~

Dated JAN 22 1963

Geo. E. Lottery
County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes, Sec. 291.19, Subd. 2.

0002 0127

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT.

In the Matter of the Estate of
Rudolph V. Nelson,
Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 13th *day of* September, 19 63, *upon the petition of the representative of the above named estate praying for the allowance of his final account and for distribution of the residue of said estate.*

The said representative appeared in person and by Attorney, Lawrence M. Hall, and no one appeared in opposition thereto.

The Court after due consideration of said petition, the evidence adduced in support thereof, and the files and records in said matter, finds the following facts:

First—That due notice of the said hearing of said petition has been given as required by law by the publication of the citation of this Court, for said hearing, dated the 12th *day of* September, 19 63, *in the* St. Cloud Daily Times. Proof of Publication of said notice of hearing and service by mail having been filed in this Court.

Second—That the said final account set forth in said petition has been examined, adjusted and settled by the Court, and as so adjusted and settled, is hereby found to be correct; a summary statement of which account is as follows, to-wit:

RECEIPTS

Personal estate as described in the inventory	$ 36,420.57
Personal estate omitted from the inventory	$
~~*Gain by sales above appraised value*~~ Advanced to cover expenses of probate	$ 1,377.72
Cash from sales of real estate	$ 238.00
Cash from rent of real estate	$
Cash from interest and profits	$ 691.01
Cash from other sources. Dividends	$ 206.84
	$
	$
Total receipts from all sources	$ 38,934.14

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	$
Maintenance of family of decedent	$
Expenses of administration	$ 2,086.83
Expenses of last sickness	$ 110.50
Funeral expenses	$ 1,040.00
Taxes	$ 14,336.05
Claims of creditors of decedent	$
~~*Legacies*~~ Lien	$ 515.15
	$
	$
Residue on hand for distribution	$ 20,845.61
Total credits	$ 38,934.14

Third—*That all taxes, including personal property taxes, assessed against said estate, have been paid so far as there were funds of said estate to pay the same.*

Fourth—*As a conclusion from the foregoing facts, IT IS HEREBY ORDERED, that said account, as adjusted by the court, be, and the same hereby is, settled and allowed as and for the final account of said representative of said estate.*

Dated September 13th, *19*63

By the Court,

John Lang
Probate Judge.

No. 19,377

State of Minnesota,
County of Stearns

PROBATE COURT.

In the Matter of the Estate of
Rudolph V. Nelson, *Decedent*

Order Allowing Final Account.

Filed this 13th *day of* September, *19*63, *and recorded in Book No.* ___ *of Orders, on Page* ___

[signature]
Clerk-Judge of Probate.

STATE OF MINNESOTA)
) ss.
COUNTY OF STEARNS)

IN PROBATE COURT

File Number 19,377

IN THE MATTER OF THE ESTATE
OF RUDOLPH V. NELSON

- -

FINAL DECREE
OF
DISTRIBUTION

The above-entitled matter came on to be heard on the 13th day of September, 1963, upon the Petition of the representatives of the said estate for the settling and allowance of the Final Account of the said representatives, and requesting a Final Decree of Distribution distributing the residue of the said estate to the person thereunto entitled.

The Northwestern National Bank, co-executor, appeared by W. C. Ball; Shurleigh C. Nelson, co-executor, appeared in person; and Lawrence M. Hall, Esq., appeared as attorney for the representatives of the estate. No one appeared in opposition to the Petition.

The Court having considered the evidence produced at the Hearing, the arguments of counsel, and the files in said matter, finds the following facts:

I.

That the Notice of the Hearing has been duly given and served as required by law, and the Order of this Court for said Hearing.

II.

That the said estate has been in all respects fully administered, and the expenses of the administration thereof and of the last sickness and burial of said decedent, and all claims allowed against said estate have been fully paid, and that said representatives have filed their final account herein which has been settled and allowed by the Court. That all inheritance and estate taxes determined to be due have been paid.

III.

That the decedent died testate on the 15th day of July, 1962, and at the time of his death was a resident of the County of Stearns, and State of Minnesota. That the decedent's Last Will and Testament, dated the 14th day of September, 1953, was duly admitted for record and allowed for probate.

IV.

That the decedent's spouse, Hannah M. Nelson, predeceased him. That Shurleigh Nelson, also known as Shurleigh C. Nelson and S. C. Nelson, son, survived the decedent and is his sole issue.

V.

That by the terms of the Will, Shurleigh C. Nelson is the sole legatee and devisee of the decedent, and by the terms of the Will is entitled to the residue of the estate.

VI.

That the residue of the estate of the decedent for distribution consists of the following property, to-wit:

A. Personal property consists of the following items, to-wit:

a. Stock

1. 15 Shares Our Own Hardware Co., a Minnesota Corporation
Ctf. #3694 for 10 shares 5% pfd. stock
Ctf. #4521 for 5 shares 5% pfd. stock
Total 15

2. 1 Share Central Minnesota Television Co., a Minnesota Corporation
Ctf. #436 for 1 Share Common stock Class B
No par Value.

3. 54 Shares Northern States Power Co., a Minnesota Corporation
Ctf. #TCC02975 for 45 shs. common stock
Ctf. #CC056234 for 5 shs. common stock
Ctf. #MC052786 for 4 shs. common stock
Total 54

4. 80 Shs. James Talcott, Inc., a New York Corporation
Ctf. #CO29236 for 40 Shs. Common Stock
Ctf. #CU2336 for 40 shs. Common Stock
80 Shares

b. Bonds and Note

1. 4 Series E Bonds, dated 2/1/44 due 2/1/54
Bonds #6372933-36 @ $500.00 each

2. U. S. Savings Series # Bonds, dated 6/1/45 due 6/1/55
Bonds #9204738-39 at $500.00 each.
Bond #5478333 at $1,000.00
Bonds #547337-39 at $1,000.00 each.

3. Our Own Hardware Company 5% Commission,
Note #4509, dated 1/1/60 due 12/31/70- $2,000.00

C. Other Personal Property

1. One 1956 Cadillac Automobile Series
5662018941 - Type D P E D E V

2. Cash

B. Real Property is described as follows, to-wit:

1. Lot Numbered Twelve (12), Block Numbered Two (2), Lien's Addition to Brooten, Stearns County, Minnesota, according to the Plat and Survey thereof now on file and of record in the Office of the Register of Deeds in and for Stearns County, Minnesota.

That the following named person is the sole legatee and devisee of the said decedent and the person entitled to the residue of the said estate, to-wit: Shurleigh C. Nelson, son.

AS CONCLUSIONS OF LAW, the Court finds that the provisions of the Last Will and Testament of the said Decedent are valid and operative under the laws of the State of Minnesota. That thereunder Shurleigh C. Nelson is the sole legatee and devisee of the said estate.

NOW, THEREFORE, on Motion of Lawrence M. Hall, Esq., attorney for the estate, and by virtue of the power and authority vested in this Court by law, IT IS ORDERED, ADJUDGED AND DECREED, and the said Court does hereby ORDER, ADJUDGE AND DECREE that all and singular the above described personal property be, and the same hereby is, assigned to and vested in the above-named person, to-wit: Shurleigh C. Nelson.

That the title to the above described real estate has passed to and is hereby assigned to and vested in the above-named person in the following proportions and estates, to-wit: Shurleigh C. Nelson, solely.

TO HAVE AND TO HOLD, together with all the hereditaments and appurtenances thereunto belonging or in anywise appertaining, to the said above named person, his heirs and assigns; without prejudice, however, to any lawful conveyance of said property or any part thereof by said persons, or any of them, heretofore made.

Dated at St. Cloud, Minnesota, this 23rd day of December, 1963.

John Roy

Probate Court

0002 0132

18,947

STATE OF MINNESOTA)
) ss.
COUNTY OF STEARNS)

IN PROBATE COURT

FILE # 18,947

IN THE MATTER OF THE ESTATE OF
RUDOLPH V. NELSON, DECEASED.

FINAL DECREE
OF
DISTRIBUTION

FILED THIS 23rd DAY
OF December A.D. 1963
Evelyn Kyllonen
CLERK OF PROBATE

LAWRENCE M. HALL
ATTORNEY AT LAW
21 SIXTH AVENUE NORTH
ST. CLOUD, MINNESOTA

Attorney for

Recorded Book 96
pages 91-92

0002 0133

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of Rudolph V. Nelson Deceased.

Whereas, *It has been made to appear to the satisfaction of this Court that* Shurleigh C. Nelson and Northwestern National Bank of Minneapolis *as* Representatives *of the above named estate have fully complied with all the terms and conditions of the final decree of distribution of said estate duly made and filed in this Court, and have paid over to the distributees named in said final decree all moneys, funds and property to them awarded by said final decree and have fully complied with all other orders and decrees of this Court relating to said estate, and have in all things well, faithfully and fully administered said estate as such* Representatives

It is Therefore Ordered and Decreed, *That said* Representatives *of said estate and the sureties on* their *bond, be, and they hereby are, forever discharged and released from all further duties and liabilities in the matter of said estate and of said trust.*

Dated this 12th *day of* March *A. D. 19*64

John Lang
Judge of Probate.
Stearns *County Minn.*

0002 0134

19,377

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Rudolph V. Nelson,

Deceased.

Order Discharging Executor or Administrator and Sureties

Filed this 12th *day of* March 1964

Recorded in Book *of Orders*

Page

Roslyn Kirchhoff

Clerk ~~Judge~~ of Probate.

No. 3580*

State of Minnesota,

County of .... } ss.

IN PROBATE COURT

I, ... *of the Probate Court within and for said County of* .... *do hereby certify that I have compared the foregoing copy of the record of order discharging* .... *with the original records thereof now remaining in this office and have found the same to be correct transcripts therefrom and of the whole of such original records.*

In Testimony Whereof, *I have hereunto set my hand and affixed the seal of said Court, at* .... *this* .... *day of* .... *A. D. 19*......

....

of Probate Court.

STATE OF MINNESOTA,
COUNTY OF STEARNS

PROBATE COURT
FILE NO. 19,377

RE ESTATE OF

Rudolph V. Nelson,

Decedent.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, September 14th, 1962, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, December 21st, 1962, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(SEAL) Dated this 7th day of August, 1962.

Lawrence M. Hall,
Attorney.

John Lang
Probate Judge.

NOTE: Make this order in duplicate.

FILE NO. 19,377

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

RE ESTATE OF

Rudolph V. Nelson,
Decedent.

ORDER FOR HEARING PETITION TO ADMIT WILL AND NOTICE TO CREDITORS

Publish in Daily Times

Hearing Will Sept. 14th , 1962

Hearing Claims Dec. 21st , 1962

FILED THIS 7th DAY
OF Aug A.D. 19[illegible]
[illegible]
CLERK OF PROBATE

STATE OF MINNESOTA
COUNTY OF STEARNS

PROBATE COURT

Re Estate of

File No. 19,377

Rudolph V. Nelson,

Decedent.

IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, September 13th, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(Seal)

Dated this 12th day of September, 1963 ~~195~~

Lawrence N. Hall,

Attorney.

John Lang

Probate Judge.

NOTE: Make this order in duplicate.

File No. 19,377

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

Re Estate of

Rudolph V. Nelson,

Decedent.

Order for Examination of Final Account

Publish in Daily Times

Hearing Sept. 13th, 1963, 195

FILED THIS 12th DAY
OF August, 1963
Loretta Kirchhouse
CLERK OF PROBATE

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of
Rudolph V. Nelson,
Decedent

ORDER LIMITING TIME

Letters Testamentary *of said estate this day having been granted unto* Shurleigh C. Nelson & Northwestern National Bank of Minneapolis *of said County, it is ordered that the said* Shurleigh C. Nelson and Norhwestern National Bank of Minneapolis *be, and* they are *hereby allowed* twelve *months from and after the date hereof, for the settlement of said estate.*

By the Court,

Dated October 1st, 19 62

(Court Seal)

John [signature]
Judge of Probate

19,377

State of Minnesota,

County of Stearns

PROBATE COURT

In the Matter of the Estate of

Rudolph V. Nelson,

Decedent.

Order Limiting Time to Settle Estate

Filed this 1st day of

October, 1962, and

recorded in book

of Orders at Page

Roselyn Kirchhoust
Clerk—~~Judge~~ of Probate

No. 3587*

0002 0141

State of Minnesota,
County of Stearns } ss. **IN PROBATE COURT**

IN THE MATTER OF THE ESTATE OF
Rudolph V. Nelson
Decedent.

State of Minnesota,
County of Stearns } ss.

Lawrence M. Hall

being duly sworn, on oath says; that he is the attorney for the ...... in the matter above entitled and has full knowledge of the facts herein set forth; that on the 20 *day of* August *19*62, *he mailed a true copy of the printed* Notice *hereto attached and made a part hereof by enclosing it in a sealed envelope and depositing the same in the Post Office at the* City *of* St. Cloud, *County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective addresses stated below; and that they are all of the ...... heirs at law of the above named decedent ... all of the legatees and devisees named in the will of said decedent ... whose names and addresses he has been able to ascertain after due diligence, to-wit:*

Names	Addresses	Names	Addresses
Shurleigh C.Nelson	Brooten, Minnesota		
Douglas Allen Nelson	Brooten, Minnesota		
Deborah Ann Nelson	Brooten, Minn esota		
Rebecca Lee Nelson	Brooten, Minnesota		
Northwestern National Bank - Minneapolis, Minn.			

STATE OF MINNESOTA,
COUNTY OF STEARNS
PROBATE COURT
File No. 19,37[illegible]

RE ESTATE of Rudolph V. Nelson, Decedent.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, September 14, 1962, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, December 21st, 1962, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

Dated this 7th day of August, 1962.
(SEAL)

JOHN LANG
Probate Judge.

LAWRENCE M. HALL,
Attorney.

Publish: August 16, 23, 30, 1962.

Subscribed and sworn to before me this 20 *day of* August, *19*62.

Mildred Rodenz

Mildred Rodenz *Notary Public, Stearns County, Minn.*

My commission expires March 25 - - - - - *19*69

Lawrence M. Hall

0002 0142

19,377

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Rudolph V. Nelson

Decedent.

AFFIDAVIT OF SERVICE BY MAIL

Filed this 14th *day of* September, 1962

Roselyn Kurzhouse
~~Clerk~~ — ~~Judge~~ of Probate.

Printer's Affidavit of Legality. (Chapter 128, Laws of 1939.)

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT
File No. 19,377
RE ESTATE of Rudolph V. Nelson, Decedent,
IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, September 13th, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.
Dated this 12th day of August, 1963.
(SEAL)
JOHN LANG
Probate Judge.
LAWRENCE M. HALL,
Attorney.
Publish: August 15, 22, 29, 1963.

STATE OF MINNESOTA,
COUNTY OF STEARNS } ss.

Wilfred F. Miller, being duly sworn on oath says; that he is, and during all times herein stated has been, the Bookkeeper of the Times Publishing Company, the publisher of the newspaper known as The St. Cloud Daily Times and has full knowledge of the facts hereinafter stated.

That for more than one year prior to the publication therein of the Order for Hearing on Final Account hereinafter described said newspaper was printed and published in the City of St. Cloud, in the County of Stearns, State of Minnesota, daily except Sundays and holidays; that during all said time said newspaper has been printed in the English language from its known office of publication within the City of St. Cloud from which it purports to be issued as above stated and in newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wide; has been issued daily except Sundays and holidays from a known office established in said place of publication and employing skilled workmen and the necessary material for preparing and printing the same; that the press work on that part of the newspaper devoted to local news of interest to the community it purports to serve has been done in its known office of publication; that during all said time in its makeup not less than twenty-five per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication, and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local postoffice; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existance of the conditions constituting its qualifications as a legal newspaper.

That the Order for Hearing on Final Account hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for three successive weeks; that it was first so published on Thursday the 15th day of August 1963; and thereafter on Thursday of each week to and including the 29th day of August 1963;

and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Wilfred F. Miller

Subscribed and sworn to before me this 29th day of August 1963

Clarence H. Belanger
Notary Public, Stearns County, Minnesota.

My Commission expires Sept. 29th 1965

0002 0144

19,377

PRINTER'S

Affidavit of Publication

OF

THE ST. CLOUD DAILY TIMES

Of Order for Hearing on

Final Account

Estate of Rudolph V. Nelson,

Decedent

FILED THIS 3rd DAY

OF September A.D. 19 63

Roselyn Kirkhouse

CLERK OF PROBATE

0002 0145

Affidavit of Service by Mail. Revised and Adopted by Probate Judge's Ass'n., 1925 SECURITY PRINTING COMPANY, ST. CLOUD, MINN.

State of Minnesota,
County of Stearns } ss. **IN PROBATE COURT**

IN THE MATTER OF THE ESTATE OF
Rudolph V. Nelson
Decedent.

State of Minnesota,
County of Stearns } ss.

Lawrence M. Hall
being duly sworn, on oath says; that he is the attorney for the Petitioner *in the matter above entitled and has full knowledge of the facts herein set forth; that on the* 16 *day of* August *19* 63 *he mailed a true copy of the printed* Notice *hereto attached and made a part hereof by enclosing it in a sealed envelope and depositing the same in the Post Office at the* City *of* St. Cloud, *County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective addresses stated below; and that they are all of the heirs at law of the above named decedent all of the legatees and devisees named in the will of said decedent whose names and addresses he has been able to ascertain after due diligence, to-wit:*

Names	Addresses	Names	Addresses
Shurleigh C. Nelson	Brooten, Minnesota		

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT
File No. 19,337
RE ESTATE of Rudolph V. Nelson, Decedent.
IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, September 13th, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.
Dated this 12th day of August, 1963.
(SEAL)
JOHN LANG
Probate Judge.
LAWRENCE M. HALL,
Attorney.
Publish: August 15, 22, 29, 1963.

Subscribed and sworn to before me this 16th *day of* August, *19* 63.

Mildred Rodenz
Mildred Rodenz *Notary Public, Stearns County, Minn.*
My commission expires March 25, - - - - 19 69

Lawrence M. Hall

19,377

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Shurleigh C. Nelson

Decedent.

AFFIDAVIT OF SERVICE BY MAIL

Filed this 13th day of

September, 1963

Evelyn Kuhnke

Clerk—~~Judge of~~ Probate.

STATE OF MINNESOTA

COUNTY OF STEARNS

IN PROBATE COURT
FILE NO. 19377

In the Matter of the Estate

of RUDOLPH V. NELSON, Decedent.

ACCEPTANCE

The undersigned, NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS, Hereby accepts its appointment as Co-Executor of the estate of the above named Decedent.

NORTHWESTERN NATIONAL BANK
OF MINNEAPOLIS

By W. C. Bace
Trust Officer

Dated 9-14-62

00020148

19.377

State of Minnesota,

COUNTY OF HENNEPIN

IN PROBATE COURT

In the matter of the Estate of
RUDOLPH V. NELSON, Decedent.

ACCEPTANCE

FILED THIS 14th DAY
OF September A.D. 1962
Roselyn Buxhaum
CLERK OF PROBATE

NORTHWESTERN NATIONAL
BANK OF MINNEAPOLIS

Co-Executor

NW 1387

0002 0149

STATE OF MINNESOTA)
) ss.
COUNTY OF STEARNS) IN PROBATE COURT

IN THE MATTER OF THE ESTATE
OF RUDOLPH V. NELSON, DECEDENT.
DATE OF DEATH: JULY 15, 1962.

- -

FINAL ACCOUNT AND PETITION
FOR SETTLEMENT.

TO THE PROBATE COURT IN AND FOR THE COUNTY OF STEARNS:

Your Petitioners respectfully represent and show to the Court:

I.

That they are the representatives of the Estate of the above-named decedent.

II.

That as such representatives, they have fully administered the said Estate, have paid and satisfied all claims against said Estate allowed by the Court, and have in all things complied with the orders of this Court in said matter and with the law relating thereto.

III.

That they have filed herewith their Final Account of said administration. That after having paid the claims as allowed, the expenses of last sickness, the expenses of burial and the costs of administration, there remains in the Estate for distribution, property which your Petitioners request to be assigned to the person entitled thereto:

I. Real Estate

a. The homestead of the decedent in the County of Stearns and State of Minnesota, and described as follows:

Lot Numbered Twlve (12, Block Numbered Two (2), Lien's Addition to Brooten, Stearns County, according to the Plat and Survey thereof now on file and of record in the Office of the Register of Deeds in and for said Stearns County, Minnesota.

II. Personal Property

a. Stock

15 shares Our Own Hardware Co.
A Minnesota Corporation
Ctf. #3694 for 10 shares 5% pfd. stk.
Ctf. #4521 for 5 shs. 5% pfd. stk.
Total 15 shs.

1 Sh. Central Minnesota Television Co.
A Minnesota Corporation
Ctf. #436 for 1share common stock Class B.
No Par Value

54 Shares Northern States Power Co.
A Minnesota Corporation
Ctf. #TCC02975 for 45 shs. com. stk.
#CC056234 for 5 shs. com. stk.
#MC052786 for 4 shs. com. stk.
Total 54 shs. com. stk.
Par Value $5.00 per share

80 Shs. James Talcott, Inc.
A New York Corporation
Ctf. #CO29236 for 40 shs. com. stk.
#CU2336 for 40 shs. com. stk.
Total 80 shs. com. stk.
Par Value $9.00 per share

b. Bonds and Note

2,000 (Maturity Value) U.S. Savings Bonds
Series E 1944 dated 2/1/44 due 2/1/54
Bonds #6372933/36 @ 500.00 ea.

5,000 (Maturity Value) U.S. Savings Bonds
Series E 1945 dated 6/1/45 due 6/1/55
Bonds #9204738/39 @ 500.00 ea.
#5478333 @ 1,000.00
#547337/39 @ 1,000.00 ea.

2,000 Our Own Hardware Company 5% Commission
Note dated 1/1/60 due 12/31/70 #4509 @ 2,000.00
interest 2/1 annually,

c. Other Personal Property

One 1956 Cadillac Automobile Series
5662018941 - Type C P E D E V

Pomona First Federal Savings and Loan
Association Savings Account #1028

Northwestern National Bank Savings Account

IV.

That said decedent died on the 15th day of July, 1962, testate, and left surviving:

SHURLEIGH C. NELSON, Brooten, Minnesota, who is the sole beneficiary and sole devisee of the said decedent, and the person entitled to the residue of the said estate.

WHEREFORE, your Petitioners pray for the Order of this Court fixing a time and place for the Hearing of this Petition and an examination of their Final Account, and the settlement and allowance of the same; and that upon said Hearing the Court issue its Final Decree assigning the residue of said Estate to the person thereunto entitled.

Dated: August 7, 1963

NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS)
By W C Ball)
Trust Officer and Assistant Secretary.) Representatives

S. C. Nelson)
S. C. Nelson)
Petitioners and Co-Executors)

STATE OF MINNESOTA)
) ss.
COUNTY OF STEARNS)

Shurleigh C. Nelson, being first duly sworn says that he is one of the Petitioners in the above-estate named. That he has read the foregoing Petition and knows the contents thereof, and that the same are true, except as to matters stated on information and belief, and as to those matters he believes them to be true.

Shurleigh C. Nelson
Shurleigh C. Nelson

Subscribed and sworn to before
me this 7 day of August, 1963

Lawrence M. Hall
Lawrence M. Hall, Notary Public
Stearns County, Minnesota
My Commission expires January 25, 1970.

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

W. C. Ball, being duly sworn says that he is Trust Officer and Assistant Secretary of the Northwestern National Bank of Minneapolis, the Co-executor aforesaid; that he has read the foregoing Petition and knows the contents thereof, and that the same are true, except as to matters stated on information and belief, and as to those matters he believes them to be true.

W C Ball

W. C. Ball

Subscribed and sworn to before
me this 9 day of
August, 1963.

Richard S. Ziegler

Notary Public

RICHARD S. ZIEGLER
Notary Public, Hennepin County, Minn.
My Commission Expires Sept. 20, 1968.

STATE OF MINNESOTA)
COUNTY OF STEARNS)

IN PROBATE COURT

FINAL ACCOUNT

In the Matter of the Estate of)
RUDOLPH V. NELSON, Decedent)

S. C. NELSON
NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS) Executors

In account with said Estate

EXHIBIT #		DEBITS	CREDITS
	To Personal Estate as shown in Inventory and Appraisement	36,420.57	
1.	To amount received from Interest	691.01	
2.	To amount received from Dividends	206.84	
3.	To amount received from Rent	238.00	
4.	By advance to Cover Expenses of Probate	1,377.72	
5.	By increase from Liquidation of Assets	-0-	
	CONTRA		
5.	By decrease from Liquidation of Assets		-0-
6.	By paid and reserve for Probate Court Fees		15.00
7.	By paid Publication Fees		18.00
8.	By paid Appraisers Fees		-0-
9.	By reserve for Attorneys Fees		600.00
10.	By reserve for Personal Services		1,306.15
11.	By paid and reserve for Taxes		14,336.05
12.	By paid Insurance		28.27
13.	By paid Lien		515.15
14.	By paid Expenses of Last Illness		110.50
15.	By paid Funeral and Burial Expenses		1,040.00
16.	By paid Miscellaneous		119.41
		38,934.14	18,088.53
17.	Balance in Hands of Executors		20,845.61
		$38,834.14	$38,934.14

Dated this 8th Day of July, 1963

Shurleigh C Nelson

NORTHWESTERN NATIONAL BANK OF MINNEAPOLIS } Executors

By We Baer
Trust Officer and Assistant Secretary

0002 0154

EXHIBIT # 1

Interest

1963 Jan.	18	1,036.62 Pomona First Federal Savings and Loan Assn. Savings Account #1028 dividend to 9/30/62	12.44
		dividend to 12/31/62	12.59
Feb.	4	2,000 Our Own Hardware Co. 5% Commission Note #4509 Interest due 2/1/63	100.00
Apr.	16	3,000 (Maturity Value) U. S. Savings Bonds Series E due 1/1/54 redeemed - accrued interest	74.40
		1,061.65 Pomona. First Federal Savings and Loan Assn. Savings Account #1028 dividend to 3/31/63	12.74
July	5	2,000 (maturity value) U. S. Savings Bonds Series E due 6/1/52 redeemed accrued interest	103.20
		5,000 (maturity value) U. S. Savings Bonds Series E due 1/1/53 redeemed accrued interest	264.00
		3,000 (maturity value) U. S. Savings Bonds Series E due 1/1/52 redeemed accrued interest	157.20
			736.57
		Less accrued interest as shown in Inventory and Appraisal	45.56
			$ 691.01

EXHIBIT # 2

Dividends

1962		Corporation	Rate	Shares	Class	Amount
Oct.	23	Northern States Power Co. Minn.	.32	54	com.	17.28
Dec.	5	James Talcott, Inc. (due Oct. 1, 1962)	.25	80	com.	20.00
1963 Jan.	4	James Talcott, Inc.	.25	80	com.	20.00
	21	Northern States Power Co. Minn.	.32	54	com.	17.28
Feb.	1	Our Own Hardware Co.	2.50	15	cum.pfd.	37.50
Apr.	2	James Talcott, Inc.	.25	80	com.	20.00
	22	Northern States Power Co. Minn.	.32	54	com.	17.28
		Our Own Hardware Co.	2.50	15	cum.pfd.	37.50
July	2	James Talcott, Inc.	.25	80	com.	20.00
						$ 206.84

EXHIBIT # 3

Rent

1963				
Apr.	8	Rent received on homestead at Brooten, Minn. for 1/2 month Sept. 30.00 October, November, and December at 65.00 per month	225.00	
		less labor and material to repair garage	144.50	80.50
	12	Rent received on homestead at Brooten, Minn. for January, February, March at 65.00 per month	195.00	
		less plumbing expense	37.50	157.50
				$238.00

EXHIBIT # 4

Advance to Cover Expenses of Probate

Funds advanced by Shurleigh C. Nelson	$1,377.72

EXHIBIT # 5

Liquidation of Assets

1963				Increase	Decrease
Jan.	18	1,036.62 Pomona 1st Federal Savings and Loan Assn. Savings Account No. 1028 dividends to 12/31/62	25.03		
		increase appraisal by	25.03	-0-	
Apr.	16	3,000 (maturity value) U. S. Savings Bonds Series E dated 1/1/44 due 1/1/54 redeemed	3,896.40		
		appraised at	3,896.40	-0-	
		54 shs. Northern States Power Co. com. stk. accrued dividend of 32¢ per share payable 7/20/62 to holders of record 6/29/62	17.28		
		appraised at	17.28	-0-	
		1,061.65 Pomona 1st Federal Savings and Loan Assn. Savings Account No. 1028 dividend to 3/31/63	12.74		
		increase appraisal by	12.74	-0-	
July	5	3,000 (maturity value) U. S. Savings Bonds Series E 1942 dated 1/1/42 due 1/1/52 redeemed for	4,135.20		
		appraised at	4,135.20	-0-	
		2,000 (maturity value) U. S. Savings Bonds Series E 1942 dated 6/1/42 due 6/1/52 redeemed for	2,733.60		
		appraised at	2,733.60	-0-	
		5,000 (maturity value) U. S. Savings Bonds Series E dated 1/1/43 due 1/1/53 redeemed for	6,716.00		
		appraised at	6,716.00	-0-	
				-0-	-0-

EXHIBIT # 6

Probate Court

1962 Dec.	14	Check Lawrence M. Hall, reimbursement for one certified copy of last will and testament of Rudolph Nelson	6.50 R
1963 June	18	Check Lawrence M. Hall to reimburse for probate costs	7.50 R
		Reserve for Order of Discharge	1.00
			$15.00

EXHIBIT # 7

Publication Fees

1963 June	18	Check Lawrence M. Hall to reimburse for publication costs	$18.00 R

EXHIBIT # 8

Appraisers Fees

Fee of Edwin Sandvig as appraiser	Waived
Fee of John Bohmer as appraiser	Waived

EXHIBIT # 9

Attorneys Fees

Fee of Lawerence Hall for services as attorney for the Executors subject to the approval of the Court	$600.00

EXHIBIT # 10

Personal Services

Fee of S. C. Nelson as co-executor	Waived
Fee of Northwestern National Bank of Minneapolis for services as co-executor subject to the approval of the Court	1,306.15 R
	$1,306.15

EXHIBIT # 11

Taxes

1963 Apr.	16	Check Commissioner of Taxation, balance 1962 Minnesota individual income tax for Rudolph V. Nelson, deceased	10.00
		Check Internal Revenue Service balance 1962 U. S. Individual income tax for Rudolph V. Nelson, deceased	2,817.32
May	24	Check Leo N. Meinz, County Treasurer full payment of 1962 real estate taxes re Lot 12, Blk. 2, Liens Addition to Brooten, Stearns County, Minn.	86.36
		Reserve for Federal Estate Taxes	11,422.37
			$14,336.05

EXHIBIT # 12

Insurance

1963 Feb.	6	Check American Hardware Mutual Insurance Co., 1st installment premium re American Hardware Mutual 3 1291887 covering fire and extended coverage and vandalism on property at Lot 12, Blk. 2 Liens Addition Brooten, Stearns Co., Minn. in the amount of 12M to 1/30/64	16.71
	14	Check Lewis Thompson Agency, premium re addition of Lot 12, Blk. 2 Liens Addn. to Brooten, Minnesota to Blanket Liability Policy being Aetna Casualty and Surety Co. Pol. 37AL6884 endorsement 237 effective 1/22/63	11.56
			$ 28.27

EXHIBIT # 13

Lien

1962 Dec.	5	Check Commissioner of Taxation inheritance tax on Hannah Nelson estate	496.53
		interest	18.62
		(tax lien against joint property shown on inventory and appraisement)	$ 515.15

EXHIBIT # 14

Expenses of Last Illness

1963 Apr.	8	Bills paid by S. C. Nelson	
		Dr. B. A. Kolp	32.50
		Glenwood Hospital, Glenwood, Minn.	78.00
			$ 110.50

EXHIBIT # 15

<u>Funeral and Burial Expenses</u>

1963 Apr.	8	Bills paid by S. C. Nelson	
		Hoplin Funeral Home	880.00
		Ministers Honorarium	50.00
		Organist	5.00
		Church Custodian	5.00
		Ladies Aid Catering Service	100.00
			$1,040.00

EXHIBIT # 16

<u>Miscellaneous</u>

1962 Sept.	21	Check Treasurer, State of Minnesota, in payment of 3 certified copies of death certificates of Hannah Nelson	3.00
		in payment of 2 certified copies of death certificates of Rudolph V. Nelson	2.00
Oct.	2	Postage and insurance on Abstract of Title	.78
	10	Check Stearns County Abstract Co., Box 84, St. Cloud, Minn. extension of Abstract of Title to Lot 12, Blk. 2, Liens Addition to the Village of Brooten	5.00
Nov.	5	Check Tom E. Davis, reimbursement for expenses and mileage	12.00
		witness fee	1.00
		Check Mitchell Insurance Agency, in payment of premium due on Probate Bond No. 5036605 for S. C. Nelson	10.00
	29	Check Dept. of Health, State of Minnesota, one certified copy of death certificate	1.00
1963 Feb.	19	Check Reuben C. Eide, Register of Deeds, Pope Co., in payment of 3 descriptions 40 329 48 261 71 491 per statement 2/13/63	1.00
June	18	Check Lawrence M. Hall, filing of inheritance tax return legal work in connection with clearing title to jointly owned property registered n/o R. V. Nelson and Hannah Nelson	75.00
		Check Lawrence M. Hall, to reimburse for phone calls	1.98
		Register of Deeds	2.50
		Fee transfer for car to Secretary of State	1.00
		Postage during Probate	3.15
			$119.41

EXHIBIT # 17

Balance in Hands of Executors

Summary

Stocks		6,294.31
Bonds & Notes		10,745.60
Other Personal Property		800.00
Pomona First Federal Savings and Loan Assn. Savings Account #1028	1,074.39	
Northwestern National Bank Savings Account	12,000.00	
	13,074.39	
Ledger overdraft	10,068.69	3,005.70
		$20,845.61

EXHIBIT # 17

Balance in Hands of Executors

	Appraised Value
Stock	
15 shs. Our Own Hardware Co. A Minnesota Corporation Ctf. #3694 for 10 shs. 5% pfd. stk. #4521 for 5 shs. 5% pfd. stk. Total 15 shs. 5% pfd. stk. Par value $100.00 per share	1,500.00
1 sh. Central Minnesota Television Co. A Minnesota Corporation Ctf. #436 for 1 share common stock Class B No Par Value	1.00
54 shs. Northern States Power Co. A Minnesota Corporation Ctf. #TCC02975 for 45 shs. com. stk. #CC056234 for 5 shs. com. stk. #MC052786 for 4 shs. com. stk. Total 54 shs. com. stk. Par Value $5.00 per share	1,820.81
80 shs. James Talcott, Inc. A New York Corporation Ctf. #C029236 for 40 shs. com. stk. #CU2336 for 40 shs. com. stk. Total 80 shs. com. stk. Par Value $9.00 per share	2,972.50
	$ 6,294.31
Bonds and Note	
2,000 (Maturity Value) U. S. Savings Bonds, Series E 1944 dated 2/1/44 due 2/1/54 Bonds #6372933/36 @ 500.00 ea.	2,549.60
5,000 (Maturity Value) U. S. Savings Bonds, Series E 1945 dated 6/1/45 due 6/1/55 Bonds #9204738/39 @ 500.00 ea. #5478333 @ 1,000.00 #547337/39 @ 1,000.00 ea.	6,196.00
2,000 Our Own Hardware Company 5% Commission Note dated 1/1/60 due 12/31/70 #4509 @ 2,000.00 interest 2/1 annually	2,000.00
	10,745.60
Other Personal Property	
One 1956 Cadillac Automobile Series 5662018941 - Type C P E D E V	$ 800.00

0002 0161

REAL ESTATE

Lot Twelve (12) Block Two (2), Lien's Addition to Brooten, County of Stearns, State of Minnesota (appraised value $5,800.00)

STATE OF MINNESOTA
SS
COUNTY OF HENNEPIN

VERIFICATION

W. C. BALL, being duly sworn says that he is Trust Officerand Assistant Secretary of the Northwestern National Bank of Minneapolis, the Co-executor aforesaid; that the annexed account is in all respects just and true; that the same, according to the best of his knowledge, information and belief, contains a full and true account of all its receipts and disbursements on account of the estate of said deceased, and of all sums of money and property belonging to the estate of said deceased which has come into its hands, or to its knowledge as such Co-executor and that he does not know any error or omission in the said account to the prejudice of any of the parties interested in the estate of the said deceased.

W C Ball

Subscribed and sworn to before me
this 22 day of July 1963

R M Moore

Notary Public, Hennepin County, Minn.
My Commission expires:

R. M. MOORE
Notary Public, Hennepin County, Minn.
My Commission Expires April 2, 1966.

0002 0163

STATE OF MINNESOTA)
)ss
COUNTY OF ~~HENNEPIN~~)
STEARNS

VERIFICATION

S. C. NELSON being duly sworn, says that he is one of the Executors aforesaid; that the annexed is in all respects just and true; that the same, according to the best of his knowledge, information and belief, contains a full and true account of all their receipts and disbursements on account of the estate of said deceased, and of all sums of money and property belonging to the estate of said deceased which has come into their hands, or to his knowledge as such Co-executor and that he does not know any error or omission in the said account to the prejudice of any of the parties interested in the estate of the said deceased.

Shurleigh C. Nelson

Subscribed and sworn to before me
this 7 day of August, 1963.
Romaine M. Hall
Notary Public, ~~Hennepin~~ Stearns County, Minn.

My Commission expires: 1-25-70

19,377

State of Minnesota,

COUNTY OF ~~HENNEPIN~~ STEARNS

IN PROBATE COURT

In the matter of the Estate of

RUDOLPH V. NELSON, Decedent

FINAL ACCOUNT

FILED THIS 12th DAY
OF August A.D. 1963
Roselyn Kuhouse
CLERK OF PROBATE

S. C. NELSON and
NORTHWESTERN NATIONAL BANK
OF MINNEAPOLIS,
Executors

NW 1387

00020165