

TAX COURT
Closed [Completed] Decision Files
Index

Abbreviation	Meaning
AFF'D	Affirmed by Supreme Court
AFF'D/REM	Affirmed in part and remanded in part by Supreme Court
AFF'D/REV	Affirmed in part and reversed in part by Supreme Court
AFFM	Affirmed by Supreme Court
AFFM/REV/P SET	Affirmed in part and reversed in part by Supreme Court and then settled upon return to Tax Court
AFFM/WO	Affirmed by Supreme Court without the court writing an opinion
DENIED	Case was denied
DIS	Case was dismissed
DISC	Discharged
DISM	Case dismissed by taxpayer; Tax Court did not issue a decision
ON REM	Remanded by the Supreme Court
QUASHED	Some action in the case was stopped by the order
R&R	Reversed and remanded by the Supreme Court
REM/REV	Remanded and reversed (same as reversed and remanded) by Supreme Court
REV	Reversed by Supreme Court
REV/REM	Reversed and remanded by Supreme Court
REV'D	Reversed by Supreme Court
SET	Settled
SMCL	Small claims division
VAC DISM	Dismissal was vacated
WRIT DIS	Writ discharged (appealed to Supreme Court; then the writ was discharged)

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A. A. Equipment Company	DEC	SALE	3620	5/18/1984	CF 929	A1
AT&T	DEC	SALE	7472	1/7/2004	CF1748	A75
Aasen, Dennis	DEC	SMCL	6534-S	12/12/1995	CF 1479	A61
Abbott, James	ORD	DRUG	5339	6/29/1990	CF 1217	A40
Abbott-Northwestern Hospital	DEC	SALE	6514	8/2/1996	CF 1505	A63
Abel, Verna	DEC	EST	3406	4/1/1982	CF 848	A2
Abex Corporation REV	DEC	PROP	1450	8/31/1970	CF 460	A3
ABI Contracting, Inc.	STP	CORP	3806	9/3/1985	CF 1120	A56
Able Minds, Inc. dba Center Saloon	ORD	SALES	8339	6/15/2011	CF 1888	A89
Ackerman, Evelyn E.	DEC	EST	1335	12/23/1966	CF 355	A4
Aconite Corporation	DEC	SALE	6465	9/8/1995	CF 1476	A60
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Adame, Jonathan	DEC	INC	4673 S	7/1/1987	CF 1078	A44
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Adams, Richard R.	ORD	INC	8059	1/13/2011	CF 1875	A85
Adco Publishing	PDEC	USE	6596	10/8/1996	CF	A64
Addison Miller, Inc. AFFM	DEC	CORP	516-22	2/3/1956	CF 164 70	A6
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Adolfson-Peterson, etal	ORD	SALE	7089-7098	1/31/2000	CF	A68
Agri Tech Industrial, Inc.	DEC	SALE	8414	12/11/2012	CF 1930	A93
A & H Vending Company REV	ORD	SALE	7051	7/23/1999	CF 1643	A67
Ahmed, Abdirizak	DEC	INC	8524S	10/25/2013	CF 1947	A95
Air Methods WRIT/DIS	DEC	SALE	5127	9/19/1989	CF 1171	A7
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Albrecht, Alan Andrew	ORD		7322	6/21/2001	CF1673	70
Ali, Dahir A. and A and D Phone Card, Inc	ORD	SALES	8032/7973	4/2/2009	CF 1830	81a
All Temporaries, Inc.	ORD		8137	11/18/2009	CF 1843	A83
Allenson, Nathan D. (Good Guy Music, Inc.)	ORD	SALE	8224	8/20/2014	CF1981	A97
Alliance Pipeline	ORD		7712	6/24/2005	AD 7052	A77

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Alliance Pipeline	ORD		7712, 7780	7/13/2006		A77b
Alliance Pipeline, LP	ORD		8156	6/4/2010		A84
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Alliance Pipeline, LP	ORD		8156, 8282, 8386	12/13/2011		A84b
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Alonzo, Juan	ORD	DRUG	4995	9/7/1989	CF 1191	A39
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Alpine Industries, Inc.	ORD	SALES	7222	8/20/2014	CF 1978	A71a
Alsworth, Lloyd & Fairmont Fly	DEC	SALE	1614	11/9/1972	CF 450	A12
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American Hoist And Derrick Co	DEC	CORP	195	10/24/1944	CF 55	A13
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American Rug Laundry AFFM/WO	DEC	SALE	2160	3/8/1979	CF 729	A16
American Structural Metal	DEC	SALE	6579	5/13/1996	CF 1494	A62
American Water Resources Assoc.	DEC	SALE	2828	3/24/1981	CF 793	A17
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Amoco	ORD	SALE	7223-7231	11/9/2001	CF1725	A72a
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Anderson, Fred & Cynthia	DIS	INC	6116	6/17/1993	CF 1402	A58

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Anderson, Kenneth & Denise	DEC	INC	7261	4/25/2001	CF 1674	A69a
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Aspen Medical Group, P.A. COST	DEC	EXEMPT	6786	2/8/1999	CF 1601	A66a
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Aurora, Village of AFFM	DEC	PROP IRON	55-56	3/13/1943	CF 44 45	A35
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Ayinde Patrick	ORD		8335	3/8/2012	CF 1904	A91
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Baldwin, Thomas	ORD		8151	6/10/2010	CF 1855	B161a
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Batzli Electric Company	ORD	SALE	2592	3/20/1979	CF 703	B10
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Bauer, Roy A. and Elizabeth	DEC	RESI	4603	2/25/1987	CF 1081	B12
Bauer, Thomas	ORD		5064	10/13/1988	AD 4131	B94
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Bauman, William B.	DEC	INC	6812-S	6/3/1997	CF1530	B128
Bayer, Darryl Lee	DEC	INC	4313	1/13/1986	CF 1023	B14
BCBSM, Inc. AFFM	DEC	PREMIUM	7387	8/1/2002	CF 1724	B142
Bearman, David	DEC	PROP	2554 S	4/12/1978	CF 617	B117
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Bebler, Gerald	DEC	GIFT	3570	4/15/1983	CF 881	B15
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Beck, Allen and Mavis	DEC	INC	4345 S	10/23/1985	CF 991	B106
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Bennett, L. Howard/Marian DISC	ORD	INC	5724	4/23/1992	CF 1358	B87
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Bolier, Arthur N AFFM	DEC	INC	331	2/28/1950	CF 107	B79
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Bramhall, Romaine and Ruth	DEC	INC	2284	10/6/1977	CF 604	See B1

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Brown & Williamson Tobacco Corp.	ORD	CORP	2869	10/5/1981	CF 834	B35
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Brown, Christine Helen	DEC	DRUG	5030	3/18/1991	CF 1289	B37
Brown, Floyd	DIS	INC	1393	3/3/1967	CF 358	B119
Brown, Gregory C.	ORD	INC	8562	7/15/2013	CF 1942	B166
Brown, James and Beverly	DEC	INC	3831_S	8/16/1983	CF 888	B112
Brown, Wayne	DEC	INC	6195-S	6/8/1993	CF 1404	B123
Brownsworth, Inc.	DEC	PENAL	4728 S	6/8/1987	CF 1076	B109
Brucker, Lewis and Patricia DISC	DEC	INC	1972	7/30/1975	CF 518	B38
Brun, Barbara and Francis REV	DEC	INC	1375-76	4/22/1968	CF 394	B39-40
Brun, Francis and Barbara	ORD	DISCOVERY	5797	1/10/1994	CF 1503	B104A
Brun, Francis and Barbara	ORD	SJ	5797	4/6/1994	CF 1503	B104
Brun, Francis/Barbara REV/REM	ORD	INC	5797	1/3/1995	CF 1503	B104
Brun, Francis/Barbara ON REM	ORD	INC	5797	8/26/1996	CF 1503	B104
Bruns, Frederick	ORD		4707-S	4/15/1987	AD 3658	B93
Brunswick Corporation (1984)	DEC	CORP	3817	12/4/1984	CF 981	B42

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Brzezinski, George and Rosemary	DIS	INC	3359, 3505	4/30/1982	CF 863	B113
Bublitz, Robert AFFM	ORD	MISC	6508	3/21/1995	CF 1491	B121
Bublitz, Robert AFFM	ORD	MISC	6508	6/1/1995	CF 1491	B121
Bultman, Charles	ORD	DRUG	5300	5/1/1990	CF 1174	B97
Bunge Corp & Export AFFM/REV	DEC	CORP	2510	2/21/1980	CF 798	B46
Burke, Thomas S.	DEC	INC	5612	1/6/1992	CF 1330	B44
Burlington Northern Airmotive	DEC	FUEL	4002	9/21/1984	CF 955	B45
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Burlington Northern Railroad REV	ORD	SALES	5703	1/4/1993	CF 1428	B86
Burlington Northern R.R. Co.	ORD		4232, 4754	2/12/1998		B129
Burlington Northern R.R. Co. REV	DEC	FUEL	6865, 6911	1/26/1999		B131
Burlington Northern R.R. Co.	ORD	FUEL	6865, 6911	5/2/2000		B131
Burns, Patricia I.	DEC	PERS	5073	8/11/1989	CF 1159	B48
Burns, Kevin E. AFFM	DEC	PROP	7929	2/1/2009	CF 1868	B157
Burns, Kevin E. AFFM	DEC	PROP	7929	7/20/2009		B157a
Burnsville, Village (NSP) AFFM	DEC		1504-05	10/28/1971	AD 2036	B49
Burow, Gary Wallace	ORD	REFUND	7218-S	5/4/2000	CF 1640	B134
Burroughs Adding Machine	DEC	CORP	93	6/6/1944	CF 49	B50
Bursey, Joleen	DEC	PERS	4114	9/22/1987	CF 1089	B51
Burton, Kenneth J.	ORD	INC	8161	1/27/2010	CF 1847	B159
Busch, Estelle REV	DEC	INC	7590	3/2/2005	CF 1776	B148
Busch, Estelle	ORD	INC	7590	3/17/2005	CF 1776	B148a
Buss, Donald	DEC	INC	4318 S	8/2/1985	CF 974	B120
Buth, William and Delores	DEC	INC	4648	6/3/1987	CF 1075	B52
Butler, Martha K. Trust AFFM	DEC	EST	553	2/28/1955	CF 158	B53
Byard, Lee Brooks AFFM	DEC	INC	3	2/20/1940	CF 2	B54
Byers, Ronald E.	ORD	INC	7562	7/8/2003	CF 1732	B144
Byers, Ronald E. AFFM	ORD	INC	7601	5/26/2004	CF 1787	B147
Byers, Ronald E. AFFM	DEC	INC	7601	8/14/2006	CF 1787	B147a
Byers, Ronald E. AFFM	ORD	INC	7601	11/2/2006	CF 1787	B147b
Byers, Ronald E.	DEC	INC	7733	8/22/2006	CF1780	B150
Byers, Deanna L. AFFM	DEC	INC	7408	4/4/2006	CF 1791	B149
Byers, Deanna L. AFFM	DEC	INC	7408	1/11/2007	CF 1791	B149a

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C.W.O., Inc.	DEC	CR ENTRP	4501	10/28/1986	CF 1052	C41
Caldbeck, Orlynn	DEC	INC	2833-34	10/26/1979	CF 727	C1
Camp Fire Girls	DEC	PROP	213	3/6/1945	CF 59	C2
Campbell, Marvin	DEC	INC	5820 S	7/24/1991	CF 1268	C64
Campell, John	ORD	INC	5446	2/11/1993	CF 1392	C78
Canisteo Corporation REV	DEC	CORP	17	3/7/1941	CF 16 missing	C3
Capistrant, David	ORD		5311-S	6/20/1990	AD 4207	C52
Caplan, Cathryn	DEC	ED CR	7342	8/15/2001	CF1675	C92
Cardiac Research Committee ON REM	DEC	SALE EXE	1826	11/8/1976	CF 555	C4
Cargill, Inc. AFFM	DEC	CORP	108 09	11/30/1942	CF 35 36	C5
Cargill Warehouse Company AFFM	DEC	CORP	110	11/30/1942	CF 37	C6
Carl, Patricia K.	DEC	INC	8762	12/2/2016		C111
Carlson, Arnold A. & Anna	DEC	INC	3483	1/19/1983	CF 875	C7
Carlson, Carl	DEC	INC	4159 S	12/7/1984	CF 1125	D41
Carlson, Fred C.	DEC	INC	303	5/18/1948	CF 92	C8
Carlson, Katherine	DEC	GIFT	6036-S	8/20/1992	CF 1356!	C76
Carlson, Kevin	DEC	PROP REF	6250-S	9/3/1993	CF 1424	C79
Carlson, Lucille & Harold	DEC	GIFT	3889	3/11/1985	CF 977	C9
Carlson, Milton C. R.	DEC	PROP	2229	4/16/1976	CF 542	C10
Carlson, Robert and Virginia	DEC	INC	7443	7/24/2003	CF 1736	C96
Carlson, Scott and Mary	DEC	INC	7684-S	2/11/2005	CF1753	C97
Carlson, Stephen and Vikki	DEC	INC	6997-S	10/21/1999	CF 1614	C91
Carlson, Terry AFFM	DEC	PERS	5909	3/4/1993	CF 1448	C45
Carlson, Terry AFFM	DEC	PERS	5909	5/4/1993	CF 1448	C45a
Carpentar, James M. & Mary	DEC	INC	1963 64	6/23/1975	CF 516 17	C11
Carr, Conrad J. & Verla L. AFFM	DEC	INC	2440	8/22/1978	CF 654	C12
Carrigan, Runnell C.	DEC	EST	3264	9/2/1982	CF 872	C13
Carroll, Emmet	DEC	INC	5925	5/18/1992	CF 1362	C43
Carroll, John	ORD		5713	6/3/1991	AD 3938	C49
Case, Bruce	ORD		5906	8/2/1991	AD 5501	C46
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Charles, Laurel M.	DEC	INC	8120S	5/5/2010	CF 1848	C100
Charmchi, Majid ON REM	DEC	INC	3478	11/26/1984	CF 945	See N2
Chase, G (Est of Lena Bohn) REV	DEC	EST	289	10/16/1947	CF 94	C14
Chase, Josiah	DEC	INC	536	11/30/1954	CF 144	C71
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Cherne, Anthony	DEC	EXE INT	6543-	6/14/1996	CF 1499-	C85
Chisago Health Services AFFM	DEC	PROP EXE	4999	2/12/1990	CF 1255	C15
Chisholm, City, Hanna Mining	DEC	PROP IRON	1404	1/2/1970	CF 396	C18
Chopyk, John	DEC	INC	4328 S	9/6/1985	CF 986	C58
Christensen Corporation	DEC	SALE	2536	3/18/1980	CF 722	C16
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Christopherson, Cleo	DEC	INC	3984 S	9/17/1984	CF 944	C54
Christopherson, Timothy	ORD		5021	6/15/1989	AD 4128	C50
Christy, Dale Alan	DEC	INC	5874 S	12/20/1991	CF 1309	C74
Church of the Crucifixion	DEC	SALE	4731	10/23/1987	CF 1095	C17
Cincotta, John J.	DEC	INC	6552-S	3/14/1995	CF 1460	C83
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Cities Service Oil Company	ORD	STIPS	1211-16	2/8/1965	CF 321	C19
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Clark, John R. & June H. AFFMW/O	DEC	INC	5106	11/3/1989	CF 1254	C20
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Clemings, William H. & Ruth	DEC	INC	2426	4/6/1978	CF 657	C21
Clemons, Thomas and Kathleen	DEC	INC	2285	10/6/1977	CF 604	See B1
Clifford, Daniel E. and Sandra M.	DEC	INC	8718	9/8/2015		C109
Cohen, Hyman	DEC	INC	3092 S	1/23/1981	CF 764	C67
Collis, George & Laurel	DEC	INC	5707	8/23/1991	CF 1272	C22
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Colt, Brieanne	ORD	INC	8394-S	2/12/2012	CF 1901	C101
Combustion Engineering Inc	DEC	WITHHOLD	2991	5/12/1981	CF 794	C24

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Commonwealth Leasing Corp.	ORD	CORP	5394	6/11/1991	AD 5443	C80
Community Hospital Linen AFFM	DEC	PROP	1775	5/30/1975	CF 546	C26
Conga Corporation REV & REM	DEC	SALES	8264	4/24/2014		C104
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Connexus Energy, et al.	DEC	UTLITY	8237 et al.	6/11/2014	CF none	C103a
Connexus Energy, et al.	DEC	UTLITY	8237 et al.	9/23/2014	CF none	C103b
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Conrad, Constance	ORD	DRUG	5138	12/27/1990	CF 1409	C51
Consolidated Grocers Corp	DEC	CORP	526	7/22/1957	CF 176	C29
Conway, Dona E.	ORD	INC TAX	6942-S	9/29/1999	CF 1612	C90
Cook Associates, Inc. AFFMW/O	DEC	CORP	4612	4/27/1987	CF 1111	C28
Cook Slurry Co.	DEC	FUEL	4004 S	8/27/1984	CF 926	C72
Cooley, William & Judith	ORD	INC	8320	11/25/2014	AD 7661	C106
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Coopman, Gary	ORD		5757	7/15/1991	AD 5556	C47
Copy Duplicating Products	DEC	USE	6378	7/10/1995	CF 1477	C84
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Copy Duplicating Products	ORD	STAY	6378	8/25/1995	CF 1477	C84
Corbin, John AFFM	DEC	SALE	1575-77	4/26/1974	CF 504	C30
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Corrigan, William	DIS	DRUG	5301	3/20/1991	CF 1297	C75
Cote, Brownlee	DEC	INC	4366 S	1/14/1986	CF 1004	C59
Coulter, Lee and Lilah	DEC	RESI	257	10/8/1946	CF 76	C31
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Cowls Media Co.	ORD		5869	5/8/1992	AD 5651	C42
Cowls Media Co.	ORD	SALE	6649	12/18/1996	CF	C88
Crafts, Amelia B.	DEC	EST	184	7/12/1944	CF 52	C34
Craig, George and Mitzie	DEC	INC	3229 S	8/20/1981	CF 800	C66
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Crnkovich, James	DEC	PROP REF	6096-S	11/23/1992	CF 1378	C77
Crooks, Bert L.	ORD	INC	3607	11/24/1982	CF 1119	C73
Crosby, Charles W.	DEC	SALE	5548	1/30/1991	CF 1261	C36
Crosby, Thomas R. & Stefanie G.	DEC	INC	8676-S	12/29/2014	CF none	C107
Cross, Richard & Danna	DEC	INC	5375	6/19/1990	CF 1198	C37
Crossroads Center AFFM	DEC	PROP	1337-38	12/5/1968	CF 397	C38
Crow Wing Co Waste Management	DEC	SALES/REF	8358	5/25/2012	CF 1907	C102
Crow Wing County	ORD	PROP IRON	1273	2/16/1965	CF 349	C39
Crown CoCo, Inc. REV	DEC	PROP	3500	7/2/1982	CF 886	C40
Crown CoCo, Inc.	DEC	FUEL	4778 S	7/1/1987	CF 1077	C63
CUNA Mutual Life Insurance REV	DEC	AMT	7219, 7220, 7277	8/31/2001	CF1709,1710,1711	C93
Custom Ag Service, Inc. AFFM	ORD	grain bins	7714	8/2/2006	CF 1786	C98
Custom Communications, Inc.	DEC	PENAL/INT	3233 S	4/15/1981	CF 785	C65
Cutsforth, David	DEC	FUEL	3148 S	10/22/1980	CF 745	C68
Cutty, Stephen J.	ORD		8091R	2/24/2010	AD7387	C99
Czaplawski, Karen	DEC	PERS PROP	6105-S	12/15/1992	CF 1382	V15
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Dahl, Ronald and Dee	DEC	INC	4949	5/10/1989	CF 1152	D1
Dahlberg Hearing Systems REV	DEC	USE	6381	7/13/1995	CF 1495	D60
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Dahmes Stainless, Inc.	ORD	SALE	8228	4/7/2015		D80a
Dahmes Stainless, Inc.	ORD	SALE	8228	5/13/2015		D80b
Dahmes Stainless, Inc. AFFIRMED	ORD	SALE	8228	10/1/2015		D80c
Dailey, Hampton	DEC	INC	3808 S	9/22/1983	CF 890	D43
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Dancers Studio, Inc.	ORD	SALES	8037	4/29/2015	CF none	D82
Dang, Tiffany D.& Buu T. Trong	DEC	INC	8393 S	1/31/2013	CF 1918	D76
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Davey, James and Naomi	DEC	INC	2343	6/25/1981	CF 791	D6
Davidson, Willard	DEC	PROP REF	6196-S	9/28/1993	CF 1419	D57
Davis, Frank and Jean	DEC	PROP REF	5159-S	2/20/1989	CF 1146	D55
Davis, Louis F	DEC	PROP	2520	4/18/1978	cf 649	D7
Davis, Merrill	DEC	INC	4894-S	5/13/1988	CF 1130	D40
Davis, Robert	ORD	SALES	5915	1/6/1992	CF 1329	D32
Dean, E. R.	DEC	INC	700-08	12/16/1957	CF 181-89	D8
Dease, Daniel	ORD	DRUG	5731	11/15/1990	CF1238	D39
DeBoer, Dennis H & Sallie A	DEC	INC	6712	10/27/1997		D62
Decoster, Marie M. AFFM	DEC	EST	111	11/30/1942	CF 39	D9
Decoster, Steven	ORD	INC	3207-S	1/29/1981	CF 770	D48
DeKok, Norman	DEC	FUEL	2890 S	3/26/1980	CF 716	D49
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Dental Home Care	DEC	SALE CERT	2235	5/15/1978	CF 656	D11
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DeVeau, Robert WRIT DIS	DEC	EST	1302	10/3/1966	CF 357	D13
Dexma Inc.	DEC	SALES	7656	3/8/2005	CF 1757	D69
Dick, Paul and Judy	DEC	INC	3163	10/7/1982	CF 866	D14
Dillon, May	DEC	EST	112	5/13/1943	CF 34	D15
Dimmerman, Jerome	ORD		5503	8/31/1990	AD 5580	D38
DiRuzzo, Joseph and Shirley	DEC	INC	2316	5/20/1977	CF 587	D16
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Donovan, James	DIS	INC	5264	7/13/1989	CF 1158	D37
Doolittle, Patrick	DEC	DRUG	5435	7/21/1992	CF 1372	D30
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Dorschner, Duff R.	DEC	INC	7700	6/2/2005	CF1760	D70
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Doughty, Daniel and Rita	DEC	INC	2222	1/17/1977	CF 567	D20
Doyle, Donald	ORD		4617-S	10/13/1986	AD 3510	D36
Drakes, Terry	DEC	INC	8439-S	4/18/2013	CF 1924	D79
Dredge, James, Estate of	DEC	EST	3633	4/10/1984	CF 949	D21
Dreher, William M	DEC	EST	1321	2/27/1967	CF 361	D22
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Dreyling, Carol, Roger A. AFFM	DEC	INC	7721	2/5/2008	CF 1805	D71a
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Duluth Superior Dredging AFFM	DEC	CORP	251	4/11/1946	CF 68	D31
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Dumont, Thomas V. REV	DEC	INC	1307-08	11/15/1966	CF 372	D26
Dunbar, Arthur	DIS	INC	1665	3/15/1972	CF 433	D53
Dunbar, Denise L.	DEC	INC	7341	8/16/2001	CF 1676	D64
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Ecklund & Swedlund Construction	DEC	DEED	2689	4/18/1979	CF 717	E1
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Ehrich, Harold W.	DEC	GIFT	4195	10/1/1985	CF 1022	E4
Elks B.P.O.E. #2261	ORD	SALE	3809	8/23/1984	CF 948	E5
Ellingboe, Russell & Lois AFFM	DEC	INC TRUST	3519	1/26/1983	CF 871	E6
Ellingson, David Lyle	DEC		4850	10/12/1989	AD 5415	E19
Elmberg, Donald and Jean	DEC	INC	3077 S	8/1/1980	CF 736	E24
Elvig, David	ORD	PERS	8201	3/28/2014	AD 7667	E39
Elvig, David	ORD	PERS	8201	4/24/2014		E39a
Elwell, James Lawrence	DEC	INC	7244-S	10/4/2000	CF 1646	E30
Elsola, Elmer and Ruth	DEC	INC	3980	4/9/1984	CF 950	E7
Empiregas Inc. of Chester, et al.	DEC	FUEL	3864-65	1/11/1984	CF 914	E8
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Enbridge Energy	ORD	PIPELINE	7696 et al	6/3/2025	AD 7011	E31a
Enbridge Energy	ORD	PIPELINE	8579 et al.	10/2/2014		E40
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Engelstad, Robert	DEC	INC	2471 S	1/8/1980	CF 715	E21
Englund, Donald	DEC	INC	2663 S	3/28/1979	CF 678	E25
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Erickson, Leslie	ORD	INC	8520	3/6/2013	dismissed	E36
Erickson, Leslie	ORD	INC	8520	3/21/2013		
Erickson, Leslie	ORD	INC	8520	6/30/2014		
Erickson, Robert	ORD	SALES W/Hold	8566	9/17/2013	CF1951	E37
Erickson, Todd A.	ORD	INC	8047/8097	9/20/2010	CF 1871	E33
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Erie Mining Co. AFFM/REV/P SET	DEC	OCCUP	2630/2882	1/7/1983	CF 928	E12
Eriksson, James S.	DEC	INC	1009	6/14/1963	CF 285	E13
Erpelding, Bradley	DEC	W/HOLD	7854	9/12/2007	CF 1790	E32
Ersland, Dale and Linda	DIS	INC	3331 34	10/14/1981	CF 807	E23
Ettel, Michael and Anna	DEC	INC	2289	10/6/1977	CF 604	See B1
Evanson, Melba P.	ORD	PROP	1400	6/1/1967	CF 374	E14
Eveleth Taconite Co.	DEC	CAP/equip	6951, 7054	12/11/1998		E29
Evilsizer, Norman and Kathleen	DEC	INC	4750	4/8/1988	CF 1129	E15
Ewing, Stanley and Lulu	DEC	INC	3816	2/2/1984	CF 917	E16
Ex Cell O Corp.	DEC	CORP	501	5/18/1954	CF 140	E26
Executive Life Insurance	DEC	PREMIUM	5460	7/29/1991	CF 1269	E17
Express Scripts, Inc. WRIT DISM	DEC	CORP	8272	8/20/2012	CF 1957	E35
Exsted, Helen and Frank	DEC	EST	934	3/6/1962	CF 232	E18
F-D Oil Company, Inc. AFFD	DEC	INC	6546	6/4/1996	CF	F47
F&G Beauty Supply	ORD	SALE	8931	10/16/2016	CF NA	F59
F & M Leasing Corp. SET	DEC	SALE	2870	3/3/1980	CF 721	F14
F.M. Stamper Company	DEC	CORP	984 85	6/18/1963	CF 286 87	See S79
Fadden, Jeffrey, DENIED	DEC	INC	3926	1/29/1985	CF 1002	F1
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Fadden, Jeffrey, Arliss DISM	DEC	INC	3521	9/28/1983	CF 947	F1
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Farmers Insurance Group AFFM	DEC	EXCISE	1047	1/10/1966	CF 369	F5
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Franciscan Sisters Little Falls	DEC	PROP EXE	4773	1/7/1988	CF 1086	F20
Frandrup, Arvie & Dorothy AFFM	DEC	INC	2019	1/30/1975	CF 500	F21
Frederickson, Dennis and Janice	DEC	RESI	4019	10/31/1984	CF 954	F22

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Fridlund Securities Co. AFFM	ORD	SALE EXE	4615	1/27/1988	CF 1107	F23
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Fury, Randall AFFM	DEC	PROP HOME	2626	8/24/1978	CF 684	F28
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Gade, Michael	DEC	FUEL	6810	4/21/1997	CF 1522	G60
Gale, Jerome	DIS	PERS LIAB	6550	2/28/1995	CF 1459	G56
Gale, Richard and Sarah REV	DEC	EST	314	9/28/1948	CF 100	G1
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Gardner, Mabel M.	DEC	EST	1917	8/14/1975	CF 513	G3
Garfunkel, James/Lois WRIT DISM	DEC	INC	2818	8/24/1981	CF 825	G4
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Garness, Orlean	DEC	INC	4327 S	10/8/1985	CF 990	G50
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Gatheridge, David and Judy	ORD	INC	7824-R	4/23/2007	CF 1785	G67
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General Mills AFFM	ORD	PERS PROP	1506	6/7/1971	CF 490	G6
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Gilliam, Laura	ORD	INC	8591S	10/5/2013	CF 1945	G71
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Gindorff, Patricia	ORD		5020	9/28/1989	AD 4124	G54
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Golden Valley & Plymouth AFFMWO	DEC	SALE EXE	6159	9/21/1993	CF 1438	G30
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Goldstein, Roslyn	DEC	EST	1834	2/10/1977	CF 578	G12
Goldstein, Roslyn	ORD	EST	1834	4/27/1977	CF 578	G12
Golembeck K. Scott and Amy	ORD	INC	7372	8/20/2014	CF 1977	G73
Gonzales, Juan P. AFFM	DEC	INC	7698	3/11/2005	CF 1765	G66
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Gooley, James and Marilyn	DEC	INC	3863 S	11/1/1983	CF 893	G39
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Gordon, Jonathan and Jane	DEC	INC	2362	1/31/1978	CF 666	SEE K5
Gotlieb, Jerome REV	DEC	INC	1956	2/28/1975	CF 541	G14
Gove, Robert	DEC	PERS PROP	1570	1/4/1973	CF 456	G15
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Grabinski, John	ORD	INC	5546	3/25/1991	CF 1296	G31
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Great Northern Investments AFFM	DEC	CORP	893	6/20/1962	CF 302	G20
Great Northern Oil Company	DEC	SALE	1720, 1804	12/10/1974	CF 484	G21
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Green Giant Co. AFFM	ORD	NOL	6310	8/2/1994	CF 1473	G55
Green, Roniel Lewis	DEC	DRUG	5864	4/15/1992	CF 1359	G23
Green, Stephen	DEC	SMCL	6572-S	12/1/1995	CF 1478	G58
Greenberg, Morris and Rhana	DIS	INC	1138 1148	10/29/1963	CF 289 99	G45
Greener Pastures Develop., Inc.	ORD	SALES	7858	5/13/2008	CF 1801	G69
Gregory, Thomas & F.Thompson SMCL	DEC	INC	6818-S	3/19/1998	CF 1575	G61
Greseth, Todd O.	ORD	INC	8658	4/29/2015	AD	G74
Grimes, Allen and Patricia	DEC	INC	5292_S	7/6/1989	CF 1154	G38
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Hallam, Oscar AFFM	DEC	INC	33	11/28/1940	CF 17 missing	H3
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Hames, David	DEC	PERS	5611	2/6/1991	CF 1302	H4
Hames, David	DEC	PERS	5611	3/27/1991	CF 1302	H4
Hamilton, Mark	DEC	DRUG	5628_S	10/17/1991	CF 1318	H92
Hamre, Lawrence and Eileen	DEC	INT	6451-S	11/4/1994	CF 1452	H103
Hammond, Marilyn	DEC	INC	2960 61 S	4/30/1980	CF 720	H83
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Hanson, George REM & DIS	DEC		1469	7/30/1970	AD 1049	H8
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Hanson, Richard and Phyllis	DEC	INC	2962	2/20/1981	CF 787	H9
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Harbor Tank Line Co. AFFM	DEC	GROS EARN	46	11/8/1941	CF 25 " "	See A11
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Harlow, Walter	ORD	INC	5780	12/24/1990	CF 1304	H56
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Hatlie, Norton and Loretta DISM	ORD	INC	4127	9/16/1987	CF 1109	H15
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Pohl, M'Lise A.	DEC	INC	7281-S	4/24/2001	CF1661	P87
Police Press, Inc	DEC	CORP	1270 72	5/25/1967	CF 370	P27
Pollock, Thomas AFFM	DEC	SALE	3063	8/14/1981	CF 851	P28
Polman Transfer, Inc	DEC	SALE	1833	4/13/1977	CF 580	P30
Pomranke, William	DIS	EST	2444	1/30/1979	CF 690	P69
Potlatch Corp.	ORD	SALE	5944	3/18/1993	CF 1398	P48
Pott, Francis	DEC	INC	370	12/19/1950	CF 108	P31
Potter, Philip	DEC	INC	5561 S	8/23/1991	CF 1275	P77
Poupart, John	DIS	INC	1888	9/18/1973	CF 472	P67
Prairie, Vernon and Dora	DEC	INC	3830	9/16/1983	CF 895	P32
Prairie, Vernon and Dora	DEC	INC	3594	1/19/1983	CF 876	P33
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Prince, Walter J. III	ORD	INC	08436-S	1/15/2013	CF1916	P96
Proetz, William & Barbara	DEC	INC	2965	1/16/1981	CF 767	P46
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Proex Photo Systems	ORD	CAP EQUIP	6742	2/4/1998	CF 1593	P82a
Prom, Inc	DEC	CORP	755	9/22/1960	CF 219	P35
Prow, Monty Marcel	DEC	DRUG	5487	10/21/1991	CF 1319	P36
Puckett, Laura DISC	DEC	INC	4884	7/20/1989	CF 1170	P37
Puckett, Laura DISC	DEC	INC	4884	3/7/1988	CF 1170	P37
Puhalla, Patrick	ORD		5477	6/17/1990	AD 5480	P50
Puhalla, Patrick	ORD		5477	6/16/1990	AD 5480	P50
Pullman Co REV	DEC	GROS EARN	154	9/5/1944	CF 79	P40
Pullman Co REV	DEC	GROS EARN	152	9/5/1944	CF 77	P38
Pullman Co REV	DEC	GROS EARN	153	9/5/1944	CF 78	P39
Pumper, Tibor	DEC	INC	6103-S	2/3/1993	CF 1387	P74
Pundsack, Jean	DEC	INC	3663 S	10/20/1983	CF 894	P61
Purity Baking Co	DEC	CORP	211 12	8/30/1945	CF 63 4	P41
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Quass, Donald	DEC	INC	4171 S	1/24/1985	CF 967	Q5
Quay, Thomas W. DISC	DEC	INC	1383	12/3/1968	CF 380	Q1
Queal, Alice	DEC	INC	18	9/9/1940	CF 4 missing	Q2
Questar Data Systems REVD	DEC	SALES	6408	5/12/1995	CF 1506	Q7
Questar Data Systems REVD	ORD	SALES	6408	8/4/1995	CF 1506	Q7
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Raiter, Roger	DEC	INC	4363 S	2/25/1986	CF 1007	R50
Rajala, Arthur	DEC	EST	2628	3/26/1979	CF 686	R3
Raley, Joseph	DEC	WITHHOLD	3971 S	8/21/1984	CF 941	R49
Ralston Purina Co REV	DEC	CORP	1758	10/10/1974	CF 511	R4
Rametco, Inc	DEC	INC	4926	12/31/1987	CF 1103	R5
Rampadarat, Roy D.	DEC	GAMBL	8024	11/17/2011	CF 1897	R72
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Rasmussen & Carl, Ltd.	DEC	CORP	6151-S	1/15/1993	CF 1386	R60
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Rausch Manufacturing Co	DEC		2257	4/6/1978	AD 2351	R8
Ratte, Wilfred and Dorothy	DEC	INC	747	7/15/1958	CF 199	R7
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Ray, Marvin R.	ORD	INC	8673	11/18/2014	CF 1988	R75
Recksiedler, Arthur DISC	DEC	INC	1659-60	8/17/1972	CF 464a	R9
Red Cross	DEC	PROP EXE	149	9/27/1945	CF 65	R10
Red Owl Stores Inc	DEC	CORP	827	2/27/1961	CF 249	R11
Ree, James and Lynn	DEC	PROP REF	2785-86	8/6/1980	CF 751	R12
Reed Oil Co (J.A.) AFFM	DEC	FUEL	1176, 1189	4/27/1964	CF 322 23	R13
Reed, Roger	DEC	SALE	4285	12/3/1985	CF 1020	R14

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Reiling, George and Mary	DEC	INC	1863	1/20/1975	CF 523	R16
Reiser, Milton and Mitzi AFFM	DEC	INC	3743, 3825-26	11/6/1984	CF 997	R17
Reiss, Richard E.	ORD	w/hold	7552	5/28/2003	CF 1728	R68
Remerowski, Ray	DEC	FUEL	3152 S	4/1/1981	CF 784	R56
Remmele Engineering Inc	DEC	SALE	2183	10/14/1977	CF 607	R18
Republic Ins and Vanguard InsREV	DEC	EXCISE	1048	5/22/1964	CF 327	R19
Reuter, Edward	DEC	INC	841	6/26/1961	CF 221	R20
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Rheaume, Steven and Jean	DEC	HOMEST	2421	1/26/1978	CF 626	R22
Rhodes, Abner	DEC	EST	1527	12/11/1970	CF 411	R23
Rice, George	DEC	INC	4065 S	8/16/1984	CF 936	R48
Richardson, John AFFM	DEC	INC	2723	5/21/1979	CF 777	See A19
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Riebel, Melvin and Marilynn (Marimel Grnhs)	ORD	SALE	6988	7/15/1999		R65
Riedel, Oliver and Lillian	DEC	INC	2053	2/10/1977	CF 569	R24
Riemers, Eudora	DEC	INC	3204 S	2/8/1982	CF 829	R55
Rikkens, Robert	DEC	DRUG	5246	5/29/1990	CF 1196	R25
Ringle, Otto	ORD	PROP	4733	5/25/1988	CF 1132	R26
Ringle, Otto	ORD	PROP	4733	1/6/1988	CF 1132	R26
Rise, Kari	DEC	PROP REF	4703 S	1/28/1987	CF 1060	R51
Ritchie, Don	DEC	INC	3387 S	12/29/1981	CF 824	R54
Ritten, Louis and Co AFFM	DEC	CORP	3009	4/22/1981	CF 842	R27
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Road Machinery and Supplies	DEC		2147	5/18/1977	AD 2145	R28
Roberg, Robert	DEC	INC	5306 S	8/16/1989	CF 1160	R52
Rochester Bank and Trust REV	DEC	INC	2609	9/27/1979	CF 705	R29
Rochester Leasing Co.	DIS	SALE	1846	8/28/1973	CF 473	R57
Rog, Chester and Helen	DEC	INC	3730	6/7/1983	CF 885	R30
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Rogers, Sharon	ORD	DRUG	4870-S	2/8/1990	CF 1218	R42
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Rosenkranz, Fred	DEC	INC	2104	4/23/1976	CF 538	R33
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Rosenow, James	ORD	DRUG	5236	3/7/1991	CF 1308	R43
Rosenstiel, Michael	ORD	INC	8330	9/8/2011	CF 1892	R70
Roseville Spirits	ORD		5698-S	9/25/1990	AD 5420	R62
Roslansky, Lillie	DEC	EST	1306	10/6/1966	CF 351	R34
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Rossmann, Robert	DEC	WITHHOLD	5984 S	8/3/1992	CF 1354	R59
Rostamkhani, Manoucher	DEC	INC	3410 S	12/9/1981	CF 813	R53
Roth, Ronald	ORD		6244	4/29/1993	CF	R41
Rothschild, Maurice & Co. AFFM	DEC	CORP	976	10/7/1963	CF 319	R35
Rouse, Edward	DEC	PROP	2551	8/10/1978	CF 642	R38
Roust, Richard L.	ORD	INC	6999	6/1/1999		R66
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Rubin, Stuart	DEC	RESI	3989 S	4/3/1984	CF 911	R47
Rubinger, Albert AFFM	DEC	INC	3792	11/6/1984	CF 997	See R17
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Ruttger, M. J., Est of	DEC	INC	661	9/30/1957	CF 178	R36
Ruvelson, Phil	DEC	INC	89	10/7/1943	CF 38	R39
Ryan, C.A. and Helen	DEC	INC	1125	1/21/1965	CF 320	R37
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Saaski, Howard and Patricia	DEC	INC	3896	2/14/1984	CF 938	S6
Sadowski, Steven	DEC	SALES	8299	4/18/2012	CF1908	S226
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Said, Jamal	DEC	INC	8892S	12/12/2016	NA	S254
Saint Cloud Metropolitan Trans	DEC	FUEL	1712	8/27/1972	CF 439	S1
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Saint Louis Park Med Research	DEC	PROP EXE	3256	8/21/1981	CF 852	S2
Saint Louis Park Medical Center	DEC	PROP	2379	6/15/1973	CF 653	S9
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Saint Paul Hilton Hotel AFFM	DEC	SALE	1683	8/31/1972	CF 476	S5
Saint Stephen Lutheran Church	DEC	WITHHOLD	5997 S	9/14/1992	CF 1365!	S186
Salem Tobacco	ORD	SALE	7760	4/19/2006	CF 1771	S215
Saliterman, Jerry	ORD	DRUG	4630	7/31/1991	CF 1266	S121
Sally Distributors DISC	DEC	SALE	1824	5/22/1975	CF 495	S8
Sammon, Danette J.	DEC		7314-S	6/4/2001	CF 1671	S207
Sanchez, Geronimo J. & Kathleen A. AFFM	ORD	RESI	7910	10/15/2008	CF 1835	S218
Sandberg, John AFFM	DEC	RESI	4031	3/18/1985	CF 1011	S10
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SAP Retail, Inc.	ORD	SALES	8345	4/29/2013	CF 1953	S234
SAP Retail, Inc.	ORD	SALES	8345	5/21/2013		S234a
SAP Retail, Inc.	ORD	SALES	8345	6/19/2013		S234b
SAP Retail, Inc.	ORD	SALES	8345	9/19/2013		S234c
SAP Retail, Inc.	DEC	SALES	8345	9/19/2013		S234d
Sarek, Lawrence	DEC	INC	2524	4/19/1979	CF 685	S12
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Sargent, Nancy	ORD	INC	8792	10/6/2015		S246a
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Sargent, Terrance	ORD	INC	8550	10/11/2013	CF1954	S235
Sauter, Mary	DIS	PROP REF	6169-S	6/14/1993	CF 1403	S189
Sauve, Donald	DEC	INC	4417 S	4/28/1987	CF 1072	S151
Sawyerr, Baldwin & M. Warrington	ORD	INC	8843	12/7/2016	NA	S253
Sawyer, Jeffrey S. and Kathleen M.	ORD	INC	8284	12/13/2011	AD 7382	S224
Sawicke, John	DEC	RESI	3646	8/1/1983	CF 887	S13
Sazenski, Joseph	ORD	INC	4459, 4737	6/6/1986	AD 3707	S123
Scates, Dannie	DEC	PROP	2540 S	4/12/1978	CF 618	S162
Schaaf, Sharon	DEC	EST	2140	3/4/1977	CF 577	S14
Schaefer, Stephen	DEC	PROP REF	4488 S	7/15/1986	CF 1030	S177
Schafer, Dale	DEC	INC	4839	2/24/1988	CF 1106	S15

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Schapiro, Louis	ORD	GIFT	2514 S	1/9/1978	CF 603	S163
Scherer, Clarence	DEC	EST	2799	6/12/1979	CF 708	S18
Scherling, Patrick	ORD	INC	7632	8/19/2004	CF 1686	S212
Schermann, Robert	DEC	SALE	5781 S	8/9/1991	CF 1270	S184
Scherping, LaVern	ORD	INC	4699	4/23/1987	AD 3709	S126
Scherping, LaVern	ORD	INC	4700	4/23/1987	AD 3708	S126
Schindler, Thomas	DEC	INC	1618	1/29/1976	CF 550	S19
Schiro, Leland	ORD		5708	4/26/1991	AD 5492	S119
Schlangen, Ronald	ORD		5210	10/20/1989	AD 4145	S132
Schleif, Steven A.	DEC	GAMBLING	7539	2/16/2005	CF 1755	S213
Schlosser, Robert and Barbara	ORD		7142	7/27/2000	CF 1644	S203
Schlosser, Robert W.	DEC	SALE	8553	5/21/2015	CF none	S247
Schmidt, Gary D.	DEC	PERS	5328	7/31/1990	CF 1227	S20
Schmidt, Gary D. AFFM W/O	DEC	PERS	5328	8/31/1990	CF 1227	S20
Schmidt, Gary D.	DEC	PERS	5328	10/31/1989	CF 1227	S20
Schmitt, James	ORD	INC	4816	10/25/1989	CF 1165	S133
Schneider, Harley	DEC	INC	603	1/23/1956	CF 154	S21
Schober, Ronald L. AFFM	DEC	SALES	7935	2/3/2009	CF 1825	S219
Schober, Ronald L.	DEC	SALES	7935	2/18/2009		S219a
Schober, Ronald L. AFFM/REV	ORD	SALES	8352	3/2/2012	CF 1935	S225
Schoenfelder, Gerald AFFM	DEC	INC	1531, 1569	1/27/1972	CF 442	S22
Schonwetter, Seymour REV	DEC	INC	2993	5/1/1981	CF 832	S24
Schreiber, William	DEC	DRUG	5433	7/5/1991	CF 1294	S25
Schreifels, Donald	ORD	DRUG	5616	8/23/1991	CF 1273	S120
Schroeder, Mary Lou Reader	DEC	EST	1269	1/12/1967	CF 359	S26
Schroeder Mining Company	DEC	OCCUP TX	739	12/9/1959	CF 211	S27
Schu, Matt	DIS	INC	602	1/11/1956	CF 152	S171
Schueler, Elmer and Margaret	DEC	INC	576	1/23/1956	CF 156	S28
Schueler, George and Viva	DEC	INC	577	2/23/1956	CF 157	S28
Schuldt, Max	DEC	INC	2629 S	7/11/1979	CF 693	S155
Schuler, Fredric and Maxine	ORD	REBATE	7185-S	5/4/2000	CF 1638	S202
Schuler, Fredric and Maxine	ORD	REFUND	7186-S	5/4/2000	CF 1639	S202
Schulman, Ron	DEC	DRUG	5666	6/19/1991	CF 1280	S29

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Schultz, J.A.	DEC	INC	61	5/28/1942	CF 24 missing	S31
Schultz, Larry	ORD	DRUG	4972	9/29/1989	CF 1162	S131
Schumacher, Dianne	DEC	INC	4322 S	9/6/1985	CF 985	S145
Schumann, Michael REV	DEC	PROP REF	2090	4/23/1976	CF 571	S32
Schussler, Steven	DEC	RESI	5844	12/27/1991	CF 1328	S23
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Schwartz & Sons, Inc.	ORD	SALES	7702	1/27/2006	CF 1762	S214
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Scott Fetzer Company (The)	ORD	SALES	8725	3/8/2016		S251
Scott, County/Valley Fair DISC	DEC	PROP EXE	5000	8/2/1989	CF 1169	S34
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Segal, Julius & Mollys AFFM	DEC	INC	3750	11/6/1984	CF 997	See R17
Segal, Saul AFFM	DEC	INC	3751/3860/3917	11/6/1984	CF 997	See R17
Segal Wholesale	DEC	TABACCO	3726	4/25/1984	CF 934	S38
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Sellner Manufacturing AFFM	DEC	SALE	1545	11/3/1971	CF 447	S40
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Seneca Foods Corp.	ORD	SALES	8683 et al.	7/21/2015		S249
Senstad, James	DEC	INC	6759	3/5/1997	CF 1512	S193
Sentz, Richard	DIS	INC	2839	10/24/1979	CF 698	S173
Sernas, Roberto	ORD	DRUG	4867	7/20/1990	CF 1207	S138
Setness, Peter and Diane	DEC	RESI	5261	11/30/1989	CF 1168	S41
Sevcik, John R. Estate of AFFM	DEC	EST	732	8/14/1958	CF 208	S42
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Share, Robert and Alice AFFM	DEC	INC	2133, 2135-37	5/18/1977	CF 644	S45

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Shepard, Christine C and Brad A	ORD	INC	8245	9/20/2013		S233a
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Shymanski, Vince	ORD		4623, 4651	4/8/1987	AD 3851	S125
Siats, Del	DEC	INC	899	9/10/1962	CF 256	S47
Sicard, Gerald	DEC	PROP	2393	5/25/1977	CF 586	S48
Silbernagel, William	ORD	PERS	4344	8/26/1985	CF 1017	S49
Silk, Harry AFFM	DEC		1733	2/26/1975	CF 493	See M37
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Silvernail, L.A.	DEC	INC	430 31	12/9/1952	CF 122 23	S51
Sime, Jon	DIS	INC	2517 S	3/2/1978	CF 641	S169
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Simon, Wilson George	ORD	INC	4287	7/24/1986	CF 1046	S124
Simonsen, Thomas L.	DEC		7304	4/3/2001	CF1660	S205
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Singer, Jack M. et al.	ORD	EST	8310	10/12/2011		S223a
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Singer, Jack M.	ORD	EST	8615	4/14/2014	CF 1968	S236
Sisson, William	DEC	DRUG	4718	8/4/1993	CF 1422	S118
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Sivongxay, Thavysith VAC	DEC	DRUG	5693	2/13/1992	CF 1368	S52
Sivongxay, Thavysith VAC	ORD	DRUG	5693	4/23/1991	CF 1368	S52
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Skerjance, Joseph	ORD	DRUG	5533	9/25/1990	CF 1229	S140
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Skog, Norvin and Gloria SMCL	DEC	INC	6931-S	4/17/1998	CF 1580	S196
Skog, Barry R.	ORD	INC	7848	8/20/2014	CF1980	S240

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SlimGenics Minnesota, Inc.	ORD	SALES	8422	10/23/2013	CF 1958	S232a
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Sorem, Lloyd and Marian DISC	DEC	INC	5518	2/27/1991	CF 1346	S69
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Starr, Esther	ORD	EST	1309	6/13/1966	CF 344	S166
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Stelzner, Donald and Donna	DEC	INC	7005	2/25/2000		S201a
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Stevens, Howard and Mabel	DEC	INC	250	4/28/1948	CF 91	S89
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