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<u>List of Entities that Received Commissioners Exemption</u> Under Minnesota Statutes Section 500.24

1. Aloysius Barthelemy Revocable Trust

5810 Canary Road Northwest

Royalton, MN 56373

a) Trust was created for estate planning purposes. Agricultural land consists of 200 acres, and has been in the family for over 110 years.

2. Berry Pallets, Inc.

804 North Craig Street

Janesville, MN 56048

a) 160 acres, farmed by brother of sole shareholder. Parents of shareholder live on the land. Corporation was set up so land was not foreclosed upon.

3. Blakemore Farm Trust

5086 marsh Field Road

Sarasota, FL 34235

- a) 448 acres in Martin county, the land has been in family since 1800s. Land was put into family trust in order for it to stay in the family.
- 4. Brand Lake Development, Inc.

14580 CR 33

Norwood, MN 55368

- a) Purchased in 1952. Now being developed for residential homes. Owned by family members, but is rented out.
- 5. Bussler Management, Inc.

North Main Street, P.O. Box 431

Winthrop, MN 55396

- a) Seven sibling shareholders. Own 80 acres and is rented out
- 6. Camphill Village Minnesota, Inc.

Rt. 3 Box 249

Sauk Center, MN 56378

a) Land used for residential and vocational services to people with developmental disabilities.

7. CCSC, LLC

1620 north Nokomis

Alexandria, MN 56308

a) 214 acres owned by 3 relatives and a neighbor for hunting purposes. Neighbor's son will farm the land.

8. Cheryl L Mann Family Trust

155 1st Ave Southwest

Rochester MN 55902

a) Trust was set up as the result of death of young mother. Two children are beneficiaries. There are 14 acres leased out, with rental income given to beneficiaries.

9. Climax Development Corporation

Climax, MN 56523

- a) Owns 52 acres in Polk County. Land purchased in 1976 for development, currently being rented out.
- 10. David Spinler Construction, Inc.

RR 4 Box 118

Austin, MN 55912

a) Owns 230 acres in Steele County. Purchased for the removal of gravel. As the gravel is extracted, the land is being filled and rented out for farming.

11. Edwin L. Traut Revocable Trust

1284 Huntington Avenue

Sartell, MN 56377

a) 70 acres in Stearns county, land was put in trust for estate planning purposes. Trust is part of a family partnership

12 Erik John Pritchard Special Needs Trust

920 East 5th Street

Northfield, MN

a) Trust was set up by court order. 156 acres.

13 Eugene F. Perrier Irrevocable Trust

610 7th Avenue North

St. Cloud, MN 56303

a) Trust was created for estate planning purposes. Land consisting of 200 acres, is rented out to local farmers.

14. Ewald Benedict & Son. Inc.

413 32nd Avenue South

Moorhead, MN 56560

a) Owns 400 acres in Clay County. Owned by widow of farmer, currently being rented out.

15. Fair Plain Pork . Inc.

Mapleton, MN 56065

a) Owns 40 acres in Blue Earth County, and it is currently owned by three individuals and two family farm corporations. Family has been farming for over 100 years.

16. Family Share Trust of Leroy J. Louwagie DTD 5/25/00

30494 Upper Creek Road

Evergreen, CO 80439

a) Owns 538 acres in Lyon county. Trust was created for estate planning purposes. The land is rented to local producers.

17. Fowl Feathered Friends, Inc.

630 Main Street

Elk River, MN 55330

a) Owns 240 acres in Big Stone County. Land was purchased for hunting and recreation, some of which is being rented to a farmer. In CRP or RIM as well.

18. Fox Family Farm LLC

Pipestone, MN 56164

a) Owns 240 acres in Pipestone county. Land has been in the family since 1916, and was put into an LLC for estate management purposes. Land is farmed by local producers.

19 Grace M. Barthelemy Revocable Trust

5810 Canary Road Northwest

Royalton, MN 56373

a.) Trust was created for estate planning purposes. Agricultural land consists of 200 acres, and has been in the family for over 110 years.

20. Harriet O Hudrlik Residuary Trust

5502 Regis Trail NE

Fridley, MN 55432

a) Owns 1/3 interest in 500 acres. Land has been in family for years. It was put into trust for estate planning purposes. The land is farmed by local producers.

21. Heen Century Farms, LLC

RR 1 Box 165

Maynard, MN 56260

a) Land used for educational and historical purposes.

22. Henry J Deters and Anna Mae E Deters Revocable Trust

750 Railroad Ave

Sauk Center, MN 56378

a) Trust was created for estate planning purposes. Spouse is in nursing home and family members are farming the land, which is 350 acres.

23. Heritage Acres

827 Lake Avenue

Fairmont, MN 56031

a) Land used for demonstration purposes.

24. Houlton Olson Family LLC

a) LLC owns 347 acres in Sherburne county. The family has owned the farmland since 1880, and has been in the family for four generations. Land was placed in the LLC for estate planning purposes, and they are planning on keeping it as agricultural land.

25. Hutchinson Technology, Inc.

40 West Highland park Northeast

Hutchinson, MN 55350

a) Owns 68.42 acres in McLeod County. Purchased in 1989 for future development. Currently rented to a farmer.

26. Ironwood Springs Christian Ranch

RR 1

Stewartville, MN 55976

a) 80 acres used for youth ranch. Purchased in 1995. Hay, corn, and beans are grown.

27. J & C Farms, Inc.

103 2nd Avenue Southeast, Box 254

Spring Grove, MN 55974

a) Owns 94 acres in Houston County. Purchased for rock quarry, generally rented out farmland.

28. Kleronomia Farms, Inc.

4190 Diamond Drive

Eagan, MN 55122

a) Rents 80 acres in Rice County. All shareholders are family members but land is being rented out to farmer.

29. Lee H. Smith Disclaimer Trust

3000 St. Albans Road #115

Minnetonka, MN 55305

a) Agricultural land has been in family for more than one hundred years. The 97 acres are rented out to local producers. It was created for estate planning purposes.

30. Leroy & Lila Bauer Family LLLP

1845 West 130th Street

Shakopee, MN 55379

a) Owns 687 acres in Morrison County, but only 55 acres are farmable. The land is farmed by a local farmer. The land was purchased to be handed down to the family, and was put in an LLLP for estate planning purposes.

31. Linder Farms, LLC

124 4th Ave NE

Hutchinson, MN

a) 88 acres has been in family for over 100 years. Is a "Century Farm." Land is intended to stay in the family, and is leased to the neighbors.

32. Marcelle G. Leseth Revocable Living Trust

105 3rd Street North #406

Moorhead, MN 56560

a) Trust was created for estate-planning purposes.

33 Mary Lou Regan Revocable Trust

11800 95th Avenue

North Maple Grove, MN 55369

a) The trust was created for estate planning purposes. Land is rented out to local producers.

34. Maxine C. Shambour Revocable Trust Agreement

302 Windcrest Lane

New Prague, MN 56071

a) The 192 acres was placed in a trust for estate planning purposes.

35 Minnesota Valley Antique Farm Power and Machinery Association

5030 20th Avenue Southwest, P.O. Box 226

Montevideo, MN 56265

a) Owns land for educational and demonstration purposes.

36 Morris Duck Pass, Inc.

Morris, MN 56267

a) Land has been in family since 1960. Currently in CRP and used for hunting.

37. NBF, Inc.

10548 Vessy Road

Bloomington, MN 55437

a) 650 acres rented out to local farmer. Land has been in family since 1800's.

Newburn Farms, LLC

Brian Alton, Atty

951 Grand Avenue

St. Paul, MN 55105

a) Owns 240 acres in Nobles county, and has been in the family for over 50 years. Land is rented by local producer. The land was put into an LLC for estate planning purposes.

39. Nolan Farms, Inc.

1363 Benson Blvd. East

Stillwater, MN 55082

a) 120 acres has been in the family for over two hundred years. The land was placed into corporation for estate planning purposes.

40. North Shore, Inc.

2178 Miles Circle Northwest

Brainerd, MN 56401

 Land has been in shareholders family for over a hundred years. Last generation has farmed the land and local farmer now farms it.

41. R & R Properties of Willmar, Inc.

1301 East Highway 12

Willmar, MN 56201

a) Owns 63.74 acres in Kandiyohi County. Purchased for land development in 1993, currently being rented for farming.

42. R. A. Muecke Sand and Gravel, Inc.

2330 26th Street

Slayton, MN 56172

a) Owns 80 acres in Murray County. Purchased for development of sand and gravel, rented out for farming.

43. R.O.B.I. Farms, Inc.

16044 County Road 28

Villard, MN 56385

a) Owns 160 acres in Pope County. Currently being rented out.

44. Randy Green-Wiese Limited Partnership II

3267 County Road 23

Gary, MN 56545

a) Partnership was created so that Randy Green could farm 320 acres on contract basis with American Crystal Company and for estate planning purposes.

45 Rohwer Properties LLC

18918 585th St

Dodge Center, MN55927

a) Owns 434 acres in Dodge county. It has been in the family for 26 years. The land was held in trust, and now is an LLC, with the relatives as the members of the LLC. The land is rented to the parents, with one of the relatives helping out during planting and harvesting.

46. Ronald M Isdahl and Marlene L Nelson Revocable Trust

221 1st St

Brooten, MN 56316

a) Trust was created for estate planning purposes. Land has been in family for 15 years and is currently being farmed by son.

47. Schaap Investments

2305 East St. George Drive

Sioux Falls, SD 57101

a) 160 acres of land in Nobles county. Land was inherited and in the same family for generations. The land has been leased to the same family for over 50 years. They agreed to restriction that land can only be used for agricultural purposes.

48. Schaefer Family Farm, LLC

62693 Shorewood Drive

Madison Lake, MN 56063

a) 360 acres in trust for estate planning purposes. No intention to expand, as the hope is grandchildren will farm it.

49. Sheek, Inc.

23 North Lake, P.O. Box 57

Sherburn, MN 56171

a) Owns approximately 200 acres for hunting purposes. Rents land to farmer to grow corn and soybeans.

50. Star Thrower Farm LLC

5471 Zumbra Circle

Excelsior, MN 55331

a) Partial interest in 100 acres in McLeod County. This LLC was set up for estate planning purposes, and is owned by another LLC, which is a husband and wife, who live and farm the land. The intent of the couple is to continue to live and farm the land.

51. Star Thrower Properties LLC

5471 Zumbra Circle

Excelsior, MN 55331

a) Partial interest in 100 acres in McLeod County. This LLC was set up for estate planning purposes, and is owned by another LLC, which is a husband and wife, who live and farm the land. The intent of the couple is to continue to live and farm the land.

52. Thief Lake Enterprises, Inc.

5088 Wienzel Pt Road

Lakeshore, MN 56468

a) Own 143 acres for use as a hunting camp. Rent to farmer.

53. Thomas J. Alleckson Trust

63 Harvard Drive

Hartsdale, NY 10530

a) 160 acres held in trust for a minor child until he is of sufficient age.

54. Tiller Corporation, Inc.

10633 89th Avenue North

Maple Grove, MN 55311

a) 1278 acres owned/used in gravel operation, and rented to farmer.

55. Tischleder Snyder Farms, LLC

590 3rd St SW

Cokato, MN 55321

a) Owns 107 tillable acres in Stearns County. The land has been owned by the family for three generations going back to 1919. The land was farmed by the family, but is now leased to a local producer. The future intent of the family is to maintain the land in farming.

56. Triple H Enterprises LLC

a) Owns 80 acres in Washington county. Land has been in the family for over 80 years and 3 generations, and was put into an LLC for estate planning purposes.

57. Valley Lake Corp.

10774 Stanek Drive

Little Falls, MN 56345

- a) 160 acres owned by family for generations and is now rented out.
- 58. Vreeman Construction Co. Inc.

10029 Highway 7, Southeast

Clara City, MN 56222

- a) Own 85 acres used for gravel operation, and rented to farmer.
- 59. WAG farms, Inc.

1765 Pinehurst Avenue

St. Paul, MN 55116

- a) Land owned by family, now rented out.
- 60. Walden Prairie Farm, Inc.

P.O. Box 263

Pine River, MN 56474

- a) 240 acres owned by family. Rented out.
- 61. Walnut Valley, Inc.

RR. 2 Box 66

Harmony, MN 55939

- a) 168 acres, rented out or in C.R.P.
- 62. Wild Wing Farms, Inc.

904 Kandi Circle

Kandiyohi, MN 56251

- a) 152 acres rented out in Meeker County.
- 63. Willow Point Associates of Minnesota, Inc.

4421 College Heights Circle

Bloomington, MN 55437

- a) Owns 47.11 acres for hunting. Rented out to farmer.
- 64. Willow Springs Farm, Inc.

2343 110th Ave SE

Eyota, MN 55934

- a) Owns 240 acres in Olmstead county and has been in the family since 1934. Operation was exempt as a family farm for years until parents died. Children want to keep the farm in the family and rent it out to local producers.
- 65. Zimny Family Properties, LLC

2018 Autumn Drive Northwest

Alexandria, MN 56308

a) Farm land has been in the family since 1912. Father has passed away and Mother has life estate in the property. Land is rented to local producers.