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Last Will and Testament

of

EMMA R. WHITE

I, Emma R. White, of Mitchell County, Iowa, hereby make, publish, and declare this to be my Last Will and Testament, revoking any prior Wills or Codicils.

I am unmarried and have five living children, Marcella W. Kathan, Janet W. Vervaecke, Linda W. Slindee, James B. White, and Douglas W. White. I also have two grandchildren of a deceased child, Rhonda Lebrecht and Eric Perkins.

ARTICLE I

I give all of my property of every kind or nature, real, personal, or mixed, to the Trustee of the White Revocable Trust to be held, managed, and distributed in accordance with its provisions. If the White Revocable Trust has been revoked or is ineffective for any reason, I direct that all of said property be distributed in accordance with its provisions in any event.

ARTICLE II

I nominate and appoint Janet W. Vervaecke as my Executor. If Janet W. Vervaecke is unable or unwilling to serve as Executor, I nominate and appoint Marcella W. Kathan as Executor. None of my Executors shall be required to furnish bond. My Executor shall have the authority to sell real or personal property at public or private sale without prior court approval.

IN WITNESS WHEREOF, I have hereto subscribed this, my Last Will and Testament, on this 11th day of May, 2009.

Emma R. White

Emma R. White

We, the undersigned, do certify that the foregoing instrument was on the day of the date thereof, to-wit, May 11, 2009, duly signed by the Testator, Emma R. White, as and for

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her Last Will and Testament, in our presence, and we, at her request, in her presence and the presence of each other, have hereto signed our names as subscribing Witnesses.

Tamara J. Hungerford

Corissa A Meek

STATE OF IOWA)
) ss:
MITCHELL COUNTY)

Before me, the undersigned, on this day personally appeared Emma R. White, Tamara J. Hungerford and Corissa A. Meek, known to me to be the Testator and the Witnesses, respectively, whose names are signed to the attached or foregoing instrument, and all of these persons being by me first duly sworn, Emma R. White, the Testator, declared to me and to the Witnesses, in my presence, that said instrument is the Testator's Will and that the Testator willingly signed and executed such instrument, or expressly directed another to sign the same for the Testator, in the presence of said Witnesses, as the Testator's free and voluntary act for the purposes therein expressed; that said Witnesses, and each of them, declared that such Will was executed and acknowledged by the Testator as the Testator's Will in their presence and that they, in the Testator's presence, at the Testator's request, and in the presence of each other, did subscribe their names thereto as attesting Witnesses on the day of the date of such Will; and that the Testator, at the time of the execution of such instrument, was of full age and of sound mind; and that the Witnesses were sixteen years of age or older and otherwise competent to be Witnesses.

Emma R. White
Emma R. White

Tamara J. Hungerford

Corissa A Meek

Subscribed, sworn, and acknowledged before me by Emma R. White, the Testator; and subscribed and sworn before me by Tamara J. Hungerford and Corissa A. Meek, Witnesses, this 11th day of May, 2009.

B. McPhail
Notary Public in and for the State of Iowa

NOTARIAL SEAL IOWA
BRIAN R. McPHAIL
COMMISSION # 199835
MY COMMISSION EXPIRES
12-30-10

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THE IOWA DISTRICT COURT
MITCHELL COUNTY

IN THE MATTER OF THE ESTATE OF EMMA R. WHITE, Deceased.	)	CASE NO. ESPR_____
	)	**ORDER ADMITTING WILL TO PROBATE AND APPOINTING EXECUTOR**

This matter comes on for hearing of the proof of the instrument dated May 11, 2009, filed herein and purporting to be the Last Will and Testament of the above named decedent, and the evidence being seen and heard in the manner provided by law, it is found that said instrument was executed and witnessed as provided by law; and is the Last Will and Testament of the above named decedent; that the Executor hereinafter named are qualified to act in such capacity.

IT IS THEREFORE ORDERED AND ADJUDGED that the above described instrument is admitted to probate as the Last Will and Testament of said decedent, and Janet Vervaecke is appointed Executor thereof without bond.

State of Iowa Courts

Type: ORDER ADMITTING WILL AND APPOINTING EXECUTOR

Case Number	**Case Title**
ESPR013449	EMMA R. WHITE ESTATE

So Ordered

DeDra Schroeder, District Court Judge,
Second Judicial District of Iowa

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THE IOWA DISTRICT COURT
MITCHELL COUNTY

IN THE MATTER OF THE ESTATE OF EMMA R. WHITE, Deceased.	)	CASE NO. ESPR_____
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IT IS THEREFORE ORDERED AND ADJUDGED that the above described instrument is admitted to probate as the Last Will and Testament of said decedent, and Janet Vervaecke is appointed Executor thereof without bond.

State of Iowa Courts

Type: ORDER ADMITTING WILL AND APPOINTING EXECUTOR

Case Number	**Case Title**
ESPR013449	EMMA R. WHITE ESTATE

So Ordered

DeDra Schroeder, District Court Judge,
Second Judicial District of Iowa

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IN THE IOWA DISTRICT COURT FOR MITCHELL COUNTY

IN THE MATTER OF THE

ESTATE OF EMMA R WHITE

Case No. 02661 ESPR013449

Letters of Appointment

Docket Event Code: LEAP

KNOW ALL PERSONS BY THESE PRESENTS:
That having been duly appointed and qualified as Executor of the above entitled matter,

JANET VERVAECKE

is vested with all powers authorized by law in the premises.

Letters issued: 02/08/2017

/s/ DIANE POPP
Clerk of Court/Designee
MITCHELL County

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THE IOWA DISTRICT COURT
MITCHELL COUNTY

Estate of: Emma R. White

IN THE MATTER OF THE ESTATE OF
EMMA R. WHITE, Deceased.

CASE NO. ESPR013449

REPORT AND INVENTORY

Small estate (Chapter 635)

The undersigned Executor, whose name and post office address is: Janet Vervaecke, 777 College Boulevard, Osage, Beach, Missouri 65065 reports as follows:

Name of Decedent	Age	Last Residence	Date of Death
Emma R. White	96	208 4th St. SW, Austin, MN 55912	10/24/16

1. The designated attorney is: Brian Ross McPhail whose address and telephone number is: 631 Main Street, Osage, IA 50461, (641) 732-3703.

2. Amount of gross estate for Federal Estate Tax purposes: $1,051,406.21
Yes, a Federal Estate Tax Return will be filed.

3. The decedent died testate.

4. If testate, was a child born to or adopted by decedent after execution of the Will? NO

5. The decedent didn't leave a surviving spouse.

6. List (a) surviving spouse, if any, (b) beneficiaries under decedent's will, (c) heirs at law, (d) transferees, and (e) surviving joint tenants.

Name	Age	Post Office Address	Relationship to Decedent
Janet Vervaecke	L	777 College Boulevard, Osage Beach, Missouri 65065	Child
Linda Slindee	L	1777 Montana Vista, Unit 31, Lake Havasu City, Arizona 86403	Child
James White	L	15187 McVay Lane, Harbor, Oregon 97415	Child
Douglas White	L	208 4th St. SW, Austin, MN 55912	Child

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Marcella Kathan	L	891 Fremont Lane, Lake Havasu City, Arizona 86406-8311	Child
Rhonda Lebrecht	L	3269 Lake Street NW, Rochester, MN 55901	Grandchild
Eric Perkins	L	5100 W 58th Street, Edina, MN	Grandchild

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QUESTIONNAIRE AND RECAPITULATION

Answer all Questions. Include all items subject to Iowa Inheritance Tax.
ATTACH ONLY SCHEDULES APPLICABLE. If Schedule is not attached, state NONE.
This form is in compliance with Administrative Directive of the State Court Administrator 2014-1

A. Did the decedent at time of death own any real estate not held in joint tenancy? If yes, complete Schedule A.	$0.00 A	**G.** Did decedent make any gift within three years of death in excess of the gift tax exclusions allowable under I.R.C. Section 2503(b) and (e)? Did the decedent, prior to death, make any transfer where the decedent retained a life estate or interest, or which were to take effect in possession or enjoyment at death? If the answer to either question is yes, complete Schedule G.	$912,000.00 G
B. Did decedent at time of death own any stocks or bonds not held in joint tenancy? If yes, complete Schedule B	$0.00 B		
C. Did decedent at time of death own any mortgages, notes or cash not held in joint tenancy? If yes, complete Schedule C.	$81,533.42 C	**H.** Did the decedent possess a general power of appointment over any property, or did the decedent exercise or release a general power of appointment within three years of death? If yes, complete Schedule H.	$0.00 H
D. Is there any insurance on the life of the decedent? If yes, complete Schedule D.	$0.00 D	**I.** Did the decedent own or have an interest in any annuities, supplementary or other income contracts, retirement benefits, or pension funds? If yes, complete Schedule I.	$7,196.85 I
E. Did decedent at time of death own any property held in joint tenancy with spouse? If yes, complete Schedule E.	$0.00 E	**TOTAL (Iowa gross estate)**	**$1,051,406.21**
E-1. Did decedent at the time of death own any property held in joint tenancy with others? If yes, complete Schedule E-1.	$50,675.94 E-1	INFORMATION RESPONSIVE TO SECTIONS 633.361.9,.12 AND .13, THE CODE.	
		1. Did the decedent die owning real estate located outside the State of Iowa not otherwise reported? If yes, attach Schedule showing extent of interest, legal description, and estimated value.	$NONE
F. Did decedent at time of death own any other property not shown on any other schedule? If yes, complete Schedule F.	$0.00 F	**2.** Is any property required to be reported for federal estate tax purposes which is not included in the Iowa gross estate or on line 1 above? If yes, attach Schedule showing items and values.	$NONE
F-1. If intestate or election to take against the Will, did decedent at the time of death own any property exempt from execution? If yes, complete Schedule F-1.	$0.00 F-1	**3.** Was any gift made by decedent that reduced the amount of the unified credit available for federal estate tax purposes? If yes, attach Schedule showing the description and value of the gift, date and amount of unified credit claimed.	$NONE

CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

Date	Capacity or Title	Signature
7/5/17	Executor	Janet Vervaecke Janet Vervaecke, Executor

Estate of Emma R. White, Deceased.

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Schedule Applicable to Small Estates Administered under Iowa Code Chapter 635

The gross value of the probate assets of decedent subject to Iowa jurisdiction is as follows:

A.	Gross value of Schedule A probate assets of decedent subject to Iowa jurisdiction	$0.00
B.	Gross value of Schedule B probate assets of decedent subject to Iowa jurisdiction	$0.00
C.	Gross value of Schedule C probate assets of decedent subject to Iowa jurisdiction	$81,533.42
D.	Gross value of Schedule D probate assets of decedent subject to Iowa jurisdiction	$0.00
E.	Gross value of Schedule E probate assets of decedent subject to Iowa jurisdiction	$0.00
E-1.	Gross value of Schedule E-1 probate assets of decedent subject to Iowa jurisdiction	$0.00
F.	Gross value of Schedule F probate assets of decedent subject to Iowa jurisdiction	$0.00
F-1.	Gross value of Schedule F-1 probate assets of decedent subject to Iowa jurisdiction	$0.00
G.	Gross value of Schedule G probate assets of decedent subject to Iowa jurisdiction	$0.00
H.	Gross value of Schedule H probate assets of decedent subject to Iowa jurisdiction	$0.00
I.	Gross value of Schedule I probate assets of decedent subject to Iowa jurisdiction	$7,196.85

TOTAL gross value of the probate assets of decedent subject to Iowa jurisdiction $88,730.27

The gross value of the probate assets of decedent subject to Iowa jurisdiction does not exceed $100,000.00. Thus, this estate constitutes a small estate under Iowa Code §635.1.

CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

Date	Capacity or Title	Signature
7/5/17	Executor	Janet Vervaecke Janet Vervaecke Executor

Estate of Emma R. White , Deceased.

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SCHEDULE C – MORTGAGES, NOTES AND CASH

(Jointly owned property must be disclosed on Schedule E.)

Estate of: Emma R. White

Item	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.	St Ansgar State Bank St. Ansgar, Iowa Money Market Account, Account No. XXX120 Accrued interest to date of death $0.44			$18,065.82
2.	Promissory note from Douglas White. Principal balance $30,000. Accrued interest as of date of death $1840.81. Per Diem $2,441.00			$31,840.81
3.	Promissory Note from Linda Slindee. Principal balance $8390.43. Accrued interest $74.05. Per diem 57.5 cents.			$8,464.48
4.	St. Ansgar State Bank, St. Ansgar, IA Checking Account Account No. XXX131 Non Interest Account			$1,915.91
5.	St. Ansgar State Bank, St. Ansgar, IA Savings Account No. XXX277 Accrued interest to date of death $2.36			$21,246.40
	TOTAL. Enter in the Recapitulation			$81,533.42

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SCHEDULE E-1 - ALL OTHER JOINT INTERESTS
(INCLUDING PROPERTY HELD WITH SURVIVING SPOUSE AND ONE OR MORE THIRD PARTIES)
State the name and address of each surviving co-tenant

Estate of: Emma R. White

Name	Address (Number and Street, City, State, and ZIP Code)
A. Marcella Kathan	891 Fremont Lane, Lake Havasu City, Arizona 86406-8311
B. Linda Slindee	1777 Montana Vista, Unit 31, Lake Havasu City, Arizona 86403

Item	Enter Letter for Co-Tenant	Description (Include Alternate Valuation Date, If Any)	Percentage Includible	Includible Alternate Valuation	Includible Value at Date of Death
1.	A, B	Wells Fargo Checking Account; Account No. XXXXXX0792	100%		50,675.94
TOTAL. Enter on the Recapitulation					50675.94

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SCHEDULE G - TRANSFERS DURING DECEDENT'S LIFE

THIS FORM NOT FOR USE WITH FEDERAL FORM 706.

Estate of: Emma R White

Item	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
A.	List all gifts made within three years of death in excess of the gift tax exclusions allowable under I.R.C. Section 2503(e) and (a). Indicate the name and relationship of the donee, and date gifts were made.			
B.	List all transfers in which the decedent retained a life estate or interest, or which were to take effect in possession or enjoyment at death. List the date of the transfers, the description of the property transferred, the consideration, if any, the value of the property at death, or the alternate value if elected, and the name and relationship of the transferee.			
1.	Real estate transferred to Emma R. White Irrevocable Trust on November 8, 1999 and transferred to Emma R. White Revocable Trust on June 18, 2008. See Attachment.			$912,000.00
	TOTAL. Enter on the Recapitulation			912,000

SCHEDULE H - POWERS OF APPOINTMENT

Item	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
	TOTAL. Enter on the Recapitulation			$0.00

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ATTACHMENT RE SCHEDULE G

1. Property transferred to Emma R. White Irrevocable Trust on November 8, 1999, reserving income interest:

An undivided one-half interest in The Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section One (1); and 7 acres east of the railroad and west of Highway 218 in Section Two (2); all in Township Ninety-nine (99) North, Range Eighteen (18), West of the 5th P.M., except railroad right-of-way; AND The South Half (S½) of the Northeast Fractional Quarter (NE Frl.¼) of Section Two (2), except railroad and except 7 acres east of the railroad and west of Highway 218; the Northwest Quarter (NW¼) of the Southeast Quarter (SE¼) of Section Two (2); and Lot One (1) in the Southeast Quarter (SE¼) of Section Two (2); all in Township Ninety-nine (99) North, Range Eighteen (18), West of the 5th P.M., except railroad right-of-way; EXCEPT Parcel letter "G" located in the Northwest Quarter of the Southeast Quarter (NW¼ SE¼) of Section 2, Township 99 North, Range 18, West of the 5th P.M., Mitchell County, Iowa, as described and depicted in plat of survey filed April 1, 2016, as Document No. 2016-571.

Certified appraised value = $1,172,000 divided by two = $586,000.

2. Property transferred to Emma R. White Revocable Trust on June 18, 2008, locally known as 208 4th Street SW, Austin, Minnesota described as:

Lot 5, and the South 27 feet of Lot 4, Block 9, West Park Addition to Austin, Mower County, Minnesota.

Value = $163,000.

3. Property transferred to Emma R. White Revocable Trust on June 18, 2008, locally known as 206 4th Street SW, Austin, Minnesota described as:

Lot 4, except the North 17 feet, Block 9, West Park Addition to the City of Austin, Mower County, Minnesota.

Value = $163,000

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SCHEDULE I – ANNUITIES AND 529 PLANS

Estate of: Emma R. White

Item	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
Instructions - Annuities: (1) Describe completely; (2) include if the annuity was derived from an employee's pension or retirement plan; (3) or if an IRA whether it was a traditional or Roth IRA and (4) include the beneficiary's name and relationship to the decedent.				
1	St. Ansgar ST Bank, ST. Ansgar, Iowa Account No. XXXXXX488			$7,196.85
Instructions - Section 529 Plans: Qualified Section 529 Plans are reportable but are not taxable. For each amount listed, provide the plan name, date established, named beneficiary, and named beneficiary's age at the time of decedent's death. List amounts in line 2, "Nontaxable Amount," below.				
			TOTAL	$7,196.85
			Nontaxable Amount	
			TAXABLE AMOUNT. Subtract line 2 from line 1.	$7,196.85

Enter the Taxable Amount in the Summary of Gross Estate, page 2, line 35.

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IN THE IOWA DISTRICT COURT FOR MITCHELL COUNTY

IN THE MATTER OF THE ESTATE OF EMMA R. WHITE, Deceased.	Probate No. ESPR013449 ORDER CONVERTING ESTATE TO REGULAR ESTATE UNDER CHAPTER 633

This matter comes before the Court upon the matter of the Executor's Application to convert this to a regular estate proceeding; and the Court having reviewed the inventory filed by the Executor, finds that the total of all assets listed exceeds $100,000, and that this small estate should be converted to a regular estate.

IT IS THEREFORE ORDERED that the Clerk of Court shall convert this estate to a regular estate, and the Executor shall proceed under Chapter 633 accordingly.

State of Iowa Courts

Type: OTHER ORDER

Case Number	**Case Title**
ESPR013449	EMMA R. WHITE ESTATE

So Ordered

James M. Drew, District Court Judge,
Second Judicial District of Iowa