

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In The Matter Of:

Daniel S. Miller,

BKY. Case No.: 04-60106
Chapter 11

Debtor(s).

STATE OF MINNESOTA)

)

COUNTY OF HENNEPIN)

AFFIDAVIT OF LINDA M. BERREAU

Linda M. Berreau, being first duly sworn on oath, deposes and states as follows:

1. I am a Certified Public Accountant licensed in the State of Minnesota. I am also a Certified Management Accountant (CMA) and a Certified Fraud Examiner (CFE).
2. I have recently been retained as an accountant for the Unsecured Creditor's Committee in the above-mentioned case. I currently represent several Chapter 7 bankruptcy trustees in the Minneapolis and St. Paul area.
3. An involuntary bankruptcy petition was filed against Daniel S. Miller d/b/a Danielson Grain d/b/a Danielson Trucking on February 3, 2004. The case was subsequently converted to a Chapter 11 case on February 19, 2004.
4. I have begun my accounting investigation of the debtor's records searching for documentation to explain the \$3,000,000 shortfall between the assets and liabilities listed in the debtor's bankruptcy petition and schedules. I have also begun searching for potential insider transactions since they can greatly affect the debtor's overall financial condition.
5. My investigation through September 22, 2004 has uncovered the following issues that need to be addressed:

It appears that Nancy Rinderknecht was an employee of Danielson Grain through the date of the filing of the bankruptcy petition. It is my understanding that she assisted in the internal accounting function of the company. She also had authority to sign checks on behalf of the Danielson Grain. I have reviewed Danielson Grain's check registers that include wage payments made to her for year ended 2003 as well as months ended January and February 2004. I have included a copy of her payroll check dated January 4, 2004 as

well as a copy of a wage claim that was filed by Nancy Rinderknecht with the U.S. Bankruptcy Court. (Refer to Exhibit A)

Her husband, Rodney Rinderknecht was also an employee of Danielson Grain. I have enclosed a copy of a Danielson Grain cancelled check dated July 2, 2003, payable to Mr. Rinderknecht in the net amount of \$1,257.82 as well as a copy of a wage claim that was filed by him with the U.S. Bankruptcy Court. (Refer to Exhibit B)

The Debtor's Statement Of Financial Affairs dated March 5, 2004, at Question 3(b) lists payments to Robert Miller, the debtor's brother, as the only insider transactions occurring within one year of the commencement of the bankruptcy case. (Refer to Exhibit C and the Statement Of Financial Affairs)

A review of Danielson Grain's accounting records indicates that additional potential insider transactions were paid within one year from the commencement of the bankruptcy case. These payments include:

Payments made on behalf of Katie Miller, a daughter of the debtor and payments made on behalf of Kenneth Miller, the debtor's son, that were posted to an advance account in Kenneth Miller's name. This asset, the advance account totaling \$7,199 was subsequently posted to a bad debt account and written off the books on December 31, 2003, at journal entry number 3. By posting this asset to the bad debt account, the company was no longer tracking this asset in its books and records. (Refer to Exhibit D)

I have determined that Katie Miller and Kenneth Miller are children of the debtor by reviewing the debtor's 1998 federal personal income tax return and related schedules. Daniel Miller's children are listed as dependents in his 1998 return. I have not included a copy of his personal return with this Affidavit but a copy is available at the law firm of Gislason & Hunter LLP.

It is my understanding that the 1998 personal income tax return of Daniel Miller's is his last filed tax return and he is delinquent in his personal income tax filings for tax years ended 1999 through 2002 even though the Statement Of Financial Affairs indicates Danielson Grain's combined 2002 and 2003 gross sales are \$50,000,000 (Question 1). I have continually requested copies of the debtor's 1999 through 2002 personal income tax returns but they have not yet been provided to me.

I have also continually requested copies of Daniel Miller's personal bank statements and cancelled checks for years 2002 through February 2004. The 2001 and 2002 personal bank statements and cancelled checks have been provided but the 2003 and 2004 personal bank statements and cancelled checks have not been provided. These are important documents in an investigation into the activity of the debtor, including searches for potential outsider and insider transactions.

Before I discuss the larger potential insider transactions, I want to take a step back and discuss the situation surrounding the accounts receivable of the Danielson Grain.

During a review of Danielson Grain's 2004 accounting records and documents I came across a document entitled, "Danielson Grain Receivables". (Refer to Exhibit E) This document was found in Box 70 with other documents relating to 2004. The document appears to identify the company's customer advances totaling \$1,950,672.07 as well as other receivables due the company totaling an additional \$276,416.58. This document may have been prepared after the involuntary was filed since it identifies the collateral (unsettled grain) for the advances and also breaks down the customer advance amounts among secured, partially secured and unsecured creditor positions.

What is glaringly wrong with this document is the balance of the accounts receivable. If the company has \$25,000,000 in gross sales per year, then it should have over \$2,000,000 a month coming in from various receivables, not \$276,000. In fact the February 2003 bank statement shows deposits totaling \$2,452,927.25. (Refer to Exhibit E) And deposits total \$1,976,638 in January 2004. A review of the debtor's bankruptcy petition and schedules at Schedule B, question 15, lists the accounts receivable balance as "unknown". (Refer to Exhibit C). I have reviewed the trust accounting of Fluegel, Helseth, McLaughlin, Anderson & Brutlag, Chartered through the closing balance in March 2004 and they received no more than \$128,478.32 in accounts receivable collections. The Gislason & Hunter firm also has not had significant collections of accounts receivable balances.

I believe that someone must contact the accounts receivable customers of Danielson Grain for a complete accounting. At minimum, the following companies should be contacted: West Central Ag Services, Farmer's Co-op Grain and Seed, and St. Hilaire. A complete accounting will show all of the transactions between the companies and will include payment information so that payments can be traced back into Danielson Grain bank accounts, the trust accounts or possibly into other bank accounts held by the debtor in 2003 and 2004. This scheduling may also help to explain the potential \$3,000,000 shortfall between the asset and liability amounts.

I now want to discuss additional potential insider transactions that I found while reviewing and testing the Danielson Grain accounting records.

A review of Danielson Grain's accounting records indicates that a company named Key West Farms may be a possible insider for bankruptcy purposes. I have enclosed copies of several miscellaneous debits from Community Bank in January 2004 showing payments totaling \$21,725 to either Rod or Nancy Rinderknecht for "KeyWest", advance account 11534. Also, the cashier's checks list both Danielson Grain and KeyWest Farms as the remitter of the funds. (Refer to Exhibit F) These cashier checks cleared the Danielson Grain bank account.

There is also a check to "Nancy L. Rinderknecht (KeyWest Farms)" dated January 5, 2003 in the amount of \$2,500. In December 2003 there is a general journal entry that debits the advance account of Key West Farms in the amount of \$18,000 and credits payroll tax liability in the amount of \$18,000. This general journal entry records an

advance to Key West Farms for a payment made directly to Rod Rinderknecht and not Danielson Grain. A review of records at the Minnesota Secretary of State shows the nameholders of Key West Farms as Becky VanVickle and Red Rinderknecht. (Refer to Exhibit F)

During my investigation, I found an internally prepared document entitled, "Payment Re: Soybean Sales" in Box 63 entitled "unsettled grain assembly sheets" that breaks down payments made by Danielson Grain to Key West, Alan Peterson, Corwin Peterson and Peterson Farms. This scheduling shows total payments to Key West Farms in the amount of \$875,311.76 and payments to Key West Farms within one year of the filing totaling at least \$300,000. The enclosed grain assembly sheet appears to show Peterson Farms, or a company associated with the Peterson's, as the grain carrier of Key West Farms 2002 soybeans. I also noted that Kevin Duffy, Peterson Farm's attorney responded on behalf of Key West Farms. (Refer to Exhibit F and the bankruptcy petition)

I also believe that Peterson Farms may be an insider for bankruptcy purposes since Nancy Rinderknecht negotiated a bank draft dated November 14, 2003, in the amount of \$16,517.50 with the notation that it was an advance on Peterson Farms soybean sales. The \$16,517.50 is shown on the internally prepared document entitled, "Payment Re: Soybean Sales" in Box 63 entitled "unsettled grain assembly sheets". Payments to Peterson Farms on the schedule total \$1,217,278.29 and payments to Peterson Farms within one year of the bankruptcy total \$586,517.50. It is interesting to note that the scheduling includes both Key West Farms and Peterson Farms. (Refer to Exhibit G)

I also enclosed to the unsecured creditors committee a copy of a settlement document #32664 that shows the name Peterson Farms on the back of the document. On the front of the document, however, someone has covered up the name Peterson Farms with the name Key West Farms. There are several of these documents in Box 63 including but not limited to #'s 32717, 32730, 32733, 32734, 32736, 32737, 32749, 32752, 32753, 32754, 32756 and 32766. I have not included a copy of this document with this Affidavit since I believe that it will not be legible when it is scanned into the computer.

It should be noted that Peterson Farms has filed a \$1,900,000 claim without any supporting documentation while the debtor lists the Peterson Farms claim amount at \$393,370. (Refer to Exhibit G and the bankruptcy petition)

While testing the freight accounting documentation I found that Nancy Rinderknecht endorsed at least one check for the benefit of Lyndon Minske of Two River Trucking. I also found Danielson Grain deposits from Lyndon Minske in July 2003 totaling \$60,399.93. I believe that at least the \$50,000 payment may be a loan to the company. In August 2003, Danielson Grain made a payment in the amount of \$24,500 to Two River Trucking. (Refer to Exhibit H)

6. In conclusion, I have concerns that the Danielson Grain accounts receivable are not properly accounted for and a reconstruction of major accounts receivable customers is required in order to provide assurance that all monies are properly accounted for. In

order to complete this task it will be necessary for the debtor to turn over his 2003 and 2004 bank statements and cancelled checks and various customers need to be contacted. This accounting may help to explain the discrepancy of more than \$2,000,000 in accounts receivable funds.

I also believe that the debtor has potential undisclosed insider preference transactions totaling at least \$896,000 that must be dealt with. These transactions include but are not limited to payments and adjustments to Nancy Rinderknecht, Rod Rinderknecht, Kathleen Miller, Kenneth Miller, Stacy Miller, Alan Peterson, Corwin Peterson, Key West Farms, Peterson Farms and Two River Trucking. The debtor's 2003 and 2004 personal bank statements and cancelled checks should provide details concerning additional preferences.

Also, it needs to be determined whether or not there was a return of grain to any farmer during the preference period in lieu of a cash payment. To date, I have found one document indicating a return of grain to a customer. I have not yet completed this testing. A review of the complete 2003 and 2004 general journal entries will hopefully shed additional light on this matter, as well as the reconstruction of several customer advance accounts. Copies of all general journal entries have been requested from the debtor and it appears that the Danielson Grain computer may in fact include details concerning these adjustments.

I cannot stress the importance of gathering all of the information surrounding the outstanding accounts receivable balances. I am not sure that the debtor is in the position to provide this type of reconstruction to the Court since it should also include testing for deposits made to undisclosed bank accounts and indirect payments to potential insiders.

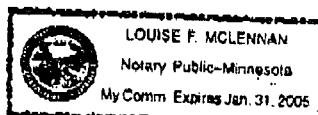
Further your affiant sayeth not.

Linda M. Berreau

Linda M. Berreau
16418 Gladys Lane
Minnetonka, MN 55345
(952) 933-6420

Subscribed and sworn to before me
this 23 day of September, 2004

Louise F. McLennan
Notary Public



PATRON COPY

DANIELSON GRAIN

Box 421

East Grand Forks, MN 56721

32664

B/L #

DEG
DEST. Tidn

MINNESOTA WAREHOUSE SCALE TICKET
 The original scale ticket shall be delivered to the seller or depositor upon receipt of each load of grain. The warehouse operator shall keep a duplicate copy as a permanent record. The scale ticket shall indicate specifically whether the grain is received for storage, or on contract and/or sold. If the grain is received on contract and/or sold, the price shall be indicated on the scale ticket. All grain delivered to a public grain warehouse operator shall be considered stored at the time of delivery, unless arrangements have been made with the public grain warehouse operator prior to or at the time of the delivery to apply the grain on contract, for shipment or consignment or for cash sale. M.S. Section 232.23

Is grain received for storage or on contract and/or sold?

State price per bushel if sold write "Price Later" if price not determined.

NOTICE: Credit contract sales including deferred payment and price later contract sales are not covered by the grain buyers bond. M.S. Section 223.17

THIS IS A MEMORANDUM, Non-Negotiable, possession of which does not signify that settlement has or has not been consummated.
 M.S. Section 232.23

Kristina
Mgr.

OWNER'S NAME <u>Key West Farms</u>												DATE OF DEPOSIT		SOLD
												1110902		1
CARRIER <u>Peterson</u>												PATRON NO.		CONTR.
# AXLES												TRAILER LIC. #		
KIND OF GRAIN	Spr. Wht. 01	Wtr. Wht. 02	DURUM 03	FLAX 04	RYE 05	BARLEY 06	OATS 07	Soy Bns. 08	CORN 09	MILo 10	Other Grains - Describe 08	CODE 3	STORE	
GRADE.	DOCK. % 2.0		TEST WT. 56.9		MOIST. % 14.6		PROTEIN		DAM. %		F. M. %	SHR/BROK %	TOT. DEF. %	
APPLIES ON PUR. CONTRACT NO.	PRICE		VEHICLE AND GRAIN		POUNDS		OTHER QUALITY FACTORS:							
GRAIN DRAFT NO.			717121010				Shrink 4%							
STORAGE TKT. NO.			2610810				BUSHELS		100lbs OF BU.					
ASSEMBLY SHT. NO.	Shrink		GROSS GRAIN 51111210		GROSS		181792							
	DOCKAGE		120145		DOCKAGE		1116316							
	NET GRAIN 49075		NET		NET		180156							

303,148 • Victor Lundein Co., Printers • Fergus Falls, MN • 1-800-346-4870

ANSWER

Exhibit A

DANIELSON GRAIN
P.O. BOX 421
EAST GRAND FORKS, MN 56721
(218) 773-6854



**American
Federal
Bank®**

140 Gateway Drive NE
East Grand Forks, MN 56721
Toll Free 877-773-9711
www.americanfederalbank.com

23214

75-7100-2912

DATE January 14, 2004

PAY One-Thousand One-Hundred Twenty-One and 48/100 DOLLARS \$ 1,121.48

TO
THE
ORDER
OF

Nancy L. Rinderknecht

NOT NEGOTIABLE

1023214 012912710040 8000615260

DANIELSON GRAIN

Check #23214

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com
DELUXE - FORM WVCB-2 V-2

DATE	DESCRIPTION	AMOUNT
1-14-04	Wages: W/E 01-03-04	
	Reg Hours: 40.00 @ \$ 9.75	\$ 390.00
	O.T. Hours: 24.75 @ \$ 14.625	361.97
	Wages: W/E 08-23-03	
	Reg Hours: 40.00 @ \$ 9.75	390.00
	O.T. Hours: 20.50 @ \$ 14.625	299.81
71300	Total Wages	\$ 1,441.78
23100	Social Security Tax	(89.39)
23200	Medicare Tax	(20.91)
23300	Federal Income Tax	(144.00)
23400	MN State Income Tax	(66.00)
		\$ 1,121.48

V-2

23214

DANIELSON GRAIN

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EAST GRAND FORKS, MN 56721
(218) 773-6854



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East Grand Forks, MN 56721
Toll Free 877-773-9711
www.americanfederalbank.com

75-7100-2912

Details on back.

AMERICAN FEDERAL

BANK

DATE January 14, 2004

PAY One-Thousand One-Hundred Twenty-One and 48/100

DOLLARS \$ 1,121.48

TO
THE
ORDER
OF

Nancy L. Rinderknecht

East Grand Forks, Minnesota

JAN 15 2004

Daniel J. Miller

MP

1023214 4291271004

8000615260

0000112148

內蒙古文書

但就我所見，這兩種說法都沒有根據。

PAKED, INC
291271004

Case # HN# 141 C.R. 869-174, 3004
CR# Date 411,221,48 Acc# 6000615260
Lastname: SULLIVAN, J.J.
First name: JAMES

256 JOURNAL OF CLINICAL PSYCHOLOGY

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA (FERGUS FALLS)**

Name of Debtor DANIEL MILLER		Case Number 04-60106 - DDO	95 U.S. BANKRUPTCY COURT FERGUS FALLS, MN RECEIVED 2004 JULY 2 AM 9:23
Name of Creditor (The person or other entity to whom the debtor owes money or property): RINDERKNECHT NANCY L Name and Address where notices should be sent: RINDERKNECHT NANCY L 31175 160TH AVE SW CROOKSTON MN 56716 Telephone Number: 218-281-3721		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor: 1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other		Check here if <input type="checkbox"/> replaces this claim <input type="checkbox"/> amends a previously filed claim, dated _____ 2. Date debt was incurred: 1-11-04 THRU 2-3-04 3. If court judgment, date obtained: \$ 2064.30 4. Total Amount of Claim at Time Case Filed: \$ 2064.30 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.	
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		6. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ . Specify the priority of the claim: <input checked="" type="checkbox"/> Wages, salaries, or commissions (up to \$4,650)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$ 2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).	
<i>*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>			
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		SEND CLAIM TO: U.S. BANKRUPTCY COURT 204 U.S. COURTHOUSE 118 SOUTH MILL STREET FERGUS FALLS, MN 56537	
Date 5-28-04	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Nancy L. Rinderknecht		
<i>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</i>			

20292

DANIELSON GRAIN

P.O. BOX 421
 EAST GRAND FORKS, MN 56721
 (218) 773-6854



140 Gateway Drive NE
 East Grand Forks, MN 56721
 Toll Free 877-773-9711
www.americanfederalbank.com

75-7100-2912

DATE April 1, 2003

PAY Four-Thousand Four-Hundred Seventy-One and 91/100 DOLLARS \$ 4,471.91

TO
THE
ORDER
OF

Nancy L. Rinderknecht

NOT NEGOTIABLE

10202920 12912710040 8000615260#

DANIELSON GRAIN

Check # 20292

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com
 DELUXE - FORM WVCB-2 V-2

DATE	DESCRIPTION	AMOUNT
04-01-03	Reimbursements for payments of the following:	
	82000 ND Hwy Patrol 2003007243 (overweight load)	\$ 586.00
	Payroll taxes 3-26-03	827.03
	23100 Social Security tax	193.41
	23200 Medicare tax	1,323.00
	23300 Federal income tax	1,020.47
	73100 Danielson Grain FICA share	522.00
	23400 MN State income tax	<u><u>\$ 4,471.91</u></u>

V-2

Exhibit B

21299

DANIELSON GRAIN

P.O. BOX 421
 EAST GRAND FORKS, MN 56721
 (218) 773-6854



140 Gateway Drive NE
 East Grand Forks, MN 56721
 Toll Free 877-773-9711
www.americanfederalbank.com

75-7100-2912

DATE July 2, 2003PAY One-Thousand Two-Hundred Fifty-Seven and 82/100 DOLLARS \$ 1,257.82

TO
 THE
 ORDER OF

Rodney L. Rinderknecht

NOT NEGOTIABLE

10212990 1291271004 8000615260

DANIELSON GRAIN

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com
 DELUXE - FORM WVCB-2 V-2

Check # 21299

DATE	DESCRIPTION	AMOUNT
07-02-03	71100 Salary for 2-week period ended 06-28-03:	\$ 2,120.00
	23100 Social Security Tax	(131.44)
	23200 Medicare Tax	(30.74)
	23300 Federal Income Tax	(500.00)
	23400 MN State Income Tax	(200.00)
		<u>\$ 1,257.82</u>

V-2

21299

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75-7100-2912

Details on back.

DATE July 2, 2003

PAY One-Thousand Two-Hundred Fifty-Seven and 82/100 DOLLARS \$ 1,257.82

TO
THE
ORDER
OF

Rodney L. Rinderknecht

Daniel Miller

MP
1021299 2912710040

800061526011

00001257821

Security Features Included.

At deposit only
Rodney S. Spindelmecht
by Nancy S. Spindelmecht

3 8107534280 0966-10415 BREMER BK WA 0708003 1112000007
3 8107534280 BREMER BK WA<091311038>0708003 1112000007

REC RECEIVED - 07/02/03 091040Z 12092003 RAY
TRACER 45% 0708003 07100200 09 PRT 0
0910-0001-9 RAY 09090000304
0702 100708 6442054406

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA (FERGUS FALLS)Name of Debtor
DANIEL MILLERCase Number
04-60106 - DDO96
U.S. BANKRUPTCY COURT
FERGUS FALLS, MN

RECEIVED

2004 JUN -2 AM 9:22

Name of Creditor (The person or other entity to whom the debtor owes money or property):

RINDERKNECHT RODNEY L

Name and Address where notices should be sent:

RINDERKNECHT RODNEY L
31175 160TH AVE SW
CROOKSTON MN 56716

Telephone Number: 218-281-3721

- Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
- Check box if you have never received any notices from the bankruptcy court in this case.
- Check box if the address differs from the address on the envelope sent to you by the court.

Account or other number by which creditor identifies debtor:

Check here if replaces
this claim amends a previously filed claim, dated _____

1. Basis for Claim

- Goods sold
 Services performed
 Money loaned
 Personal injury/wrongful death
 Taxes
 Other _____

- Retiree benefits as defined in 11 U.S.C. § 1114(a)
 Wages, salaries, and compensation (fill out below)
Your SS #: 482 60 8424
Unpaid compensation for services performed
from 1-11-04 to 2-3-04
(date) (date)

2. Date debt was incurred:

1-11-04 THRU 2-3-04

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed:

\$ 2782.68

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

- Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim.

- Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:
 Real Estate Motor Vehicle
 Other _____

Value of Collateral: \$ _____

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

6. Unsecured Priority Claim.

- Check this box if you have an unsecured priority claim
Amount entitled to priority \$ _____

Specify the priority of the claim:

- Wages, salaries, or commissions (up to \$4,650)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).
 Up to \$ 2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
 Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
 Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

SEND CLAIM TO:

U.S. BANKRUPTCY COURT
204 U.S. COURTHOUSE
118 SOUTH MILL STREET
FERGUS FALLS, MN 56537Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):
Rodney L. Rinderknecht RODNEY L. RINDERKNECHT

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Exhibit C

DANIELSON GRAIN
BOX 421 218-773-6854
EAST GRAND FORKS, MN 56721

18749

75-1463/912



PAY	2-28-03	\$2,000.00
THE	CHECK NO.	DATE
ORDER OF		AMOUNT

PAY Two-Thousand and no/100 -

THE Robert Miller
ORDER OF

00018749 0912146300 111583

Check #18749

DANIELSON GRAIN

DATE	ACCOUNT	DESCRIPTION	AMOUNT
2-28-03	21180		\$1,864.07
	95200		135.93
		Payment of loan installment #16 due 3-1-03.	\$2,000.00

Exhibit D

20623

DANIELSON GRAIN

P.O. BOX 421
 EAST GRAND FORKS, MN 56721
 (218) 773-6854



140 Gateway Drive NE
 East Grand Forks, MN 56721
 Toll Free 877-773-9711
www.americanfederalbank.com

75-7100-2912

DATE April 28, 2003

PAY Two-Thousand Five-Hundred and no/100 DOLLARS \$ 2,500.00

TO
THE
ORDER
OF

American Federal Bank (Katie Miller)

NOT NEGOTIABLE

1020623 102912710040 800061526011

DANIELSON GRAIN

Check #20623

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com
 DELUXE - FORM WVCB-2 V-2

DATE	DESCRIPTION	AMOUNT
4-28-03	33000 Payment for certified check (payable to Evan & Kathryn Litchy) (Katie Miller - personal)	\$ 2,500.00

V-2

Danielson Grain
 Journal Entries
 JE 1203-3

Account #	Account Description	Debit	Credit
94000	Bad Debts	\$ 14,487.38	
12020	Employee Advances - Bruce Aaker		\$ 141.70
12030	- Harlan W. Almen	216.31	
12035	- Steven Almen		112.83
12045	- Rickie Armstrong		65.68
12055	- Dennis Beaver		225.28
12065	- Abe Broushee		0.01
12075	- David Cardinal		469.51
12170	- Joseph DuChamp		49.29
12245	- Phillip Gavere		25.00
12255	- Jason Gervais		527.65
12262	- Gary Goulet		28.12
12270	- Ward Grove		31.52
12330	- Mark Horn		121.42
12440	- Keith Keena		1,607.69
12480	- Aaron Martinson		300.00
12500	- Frank McPhee		2,268.22
12502	- Josh McPhee		65.00
12520	- Eric McWalter		48.20
12565	- Kenneth Miller		7,199.00
12566	- Stacy Miller		262.14
12590	- Judd Mondry		250.00
12600	- Dean Moran		92.48
12640	- Chad Nelson		189.11
12680	- Dan Noland		106.08
12685	- Steven Noland		140.00
12730	- Kevin Ondracek		5.00
12780	- Larry Rick		338.76
12790	- Nancy Rinderknecht	1.00	
12805	- William Schauer		35.00

To write-off uncollectable employee advances

Exhibit E

Danielson Grain
Receivables

	<u>Amount</u>	<u>Collateral</u> <u>(Unsettled Grain)</u>
Customer Advances		
Secured	\$ 1,675,301.88	\$ 4,437,128.04
Partially Secured	97,019.82	74,928.28
Unsecured	<u>178,350.37</u>	
	1,950,672.07	4,512,056.32
Fuel Purchases		
Jim Fredericks	1,292.00 *	
Grain Sales		
Prairie Commodities	140,545.12 *	
Patronage Stock Dividend		
Garden Valley Telephone	1,978.51	
Freight Advances		
Two River Trucking	2,979.04	
Unpaid Invoices		
(Schedule Attached)	<u>129,621.91 *</u>	
	<u>\$ 2,227,088.65</u>	

* Note: Accrual adjustments have not been prepared to reflect the receivables in the general ledger.

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DANIEL S MILLER
PO BOX 421
EAST GRAND FORKS MN 56721

|||||.....|||||.....|||

Statement Period: 02/01/03 - 02/28/03
Primary Account: 111583
Number of Enclosures: 345
Page: 1 of 7

Summary Of Your Accounts

	Account Number	Previous Balance	--- Credits --- Count	Amount	--- Debits --- Count	Amount	Total Fee	Present Balance
DDA	111583	26447.40	21	2452927.25	339	2493284.37	54.54	13909.72-
SAV	49536	381.55						381.55

CHECKING

Account: 111583

Year To Date Interest	0
Days In This Cycle	28

Other Deposits

Date	Amount	Description
2/03	15603.28	DP
2/03	71908.17	DP
2/06	300094.12	DP
2/10	28210.65	DP
2/10	224729.02	DP
2/10	60155.82	RET cl. ck # 18396
2/10	68647.65	RET cl. ck # 18397
2/11	117845.17	DP
2/11	430840.19	DP
2/12	29939.40	DP
2/14	89482.14	DP
2/18	43184.36	DP
2/20	24335.20	DP
2/20	105841.54	DP
2/21	23788.16	DP
2/21	74259.41	DP
2/21	100000.00	DP
2/21	99606.41	RET Paid on Am. Fed. ck # 20790 5-13-03
2/24	15000.00	DP
2/24	32033.99	DP
2/25	151000.00	DP
2/26	82918.56	DP

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Statement Period: 02/01/03 - 02/28/03
Primary Account: 111583
Number of Enclosures: 345
Page: 2 of 7

Other Deposits

Date	Amount	Description
2/27	82298.53	DP
2/28	90325.00	DP
2/28	8266.87	RET CK # 18717
2/28	24974.31	RET CLR # 18657
2/28	57639.30	RET - This ck # 18729 replaced by ck # 18823 3-5-03

Withdrawals

Date	Amount	Description
2/03	38.50	ACH EFTPS - CHICAGO USATAXPYMT Payroll tax payment 12-31-02
2/03	155.00	ACH NDTAX TAX PYMT
2/03	222.00	ACH EFTPS - CHICAGO USATAXPYMT
2/05	606.00	ACH MN DEPT REVENUE MN REV PAY
2/05	4012.91	ACH EFTPS - CHICAGO USATAXPYMT
2/06	23.00	OD OVERDRAFT CHARGE
2/10	46.00	OD OVERDRAFT CHARGE
2/11	276.00	OD OVERDRAFT CHARGE
2/12	138.00	OD OVERDRAFT CHARGE
2/14	69.00	OD OVERDRAFT CHARGE
2/19	3626.43	ACH EFTPS - CHICAGO USATAXPYMT
2/19	548.00	ACH MN DEPT REVENUE MN REV PAY
2/20	46.00	OD OVERDRAFT CHARGE
2/21	115.00	OD OVERDRAFT CHARGE
2/21	1000.00	ATD PHONE TRNS 112003 (to DG.Trucking)
2/24	46.00	OD OVERDRAFT CHARGE
2/25	299.00	OD OVERDRAFT CHARGE
2/25	276.00	OD OVERDRAFT CHARGE
2/26	207.00	OD OVERDRAFT CHARGE
2/27	46.00	OD OVERDRAFT CHARGE
2/28	7.00	ATD NON-IMAGE RETURN FEE
2/28	69.00	OD OVERDRAFT CHARGE
2/28	54.54	SC

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Statement Period: 02/01/03 - 02/28/03
 Primary Account: 111583
 Number of Enclosures: 345
 Page: 3 of 7

Checks

Check#	Date	Amount	Check#	Date	Amount	Check#	Date	Amount
* 18283	2/05	21759.68	18305	2/14	243.64	18364	2/03	1257.82
12604*	2/19	2364.60	18306	2/18	216.45	18366*	2/06	1065.58
12605	2/19	17002.53	18309*	2/19	692.77	18367	2/04	420.98
17065*	2/19	74.34	18312*	2/19	95.85	18368	2/03	657.30
17267*	2/19	45.25	18315*	2/06	15866.26	18369	2/19	59.80
17516*	2/20	100.00	18320*	2/13	3371.28	18372*	2/10	196.12
17610*	2/05	679.84	18322*	2/06	1393.32	18373	2/27	107.65
17753*	2/12	1129.29	18323	2/14	100.00	18376*	2/21	1791.82
17938*	2/05	5853.73	18324	2/06	4975.69	18378*	2/03	150.00
17941*	2/03	33.82	18325	2/04	9109.96	18379	2/06	30.59
17942	2/04	25.50	18326	2/04	3486.64	18380	2/11	2829.24
17961*	2/12	1128.24	18329*	2/04	721.66	18381	2/18	1380.45
17963*	2/10	1532.99	18331*	2/03	468.97	18382	2/10	350.64
17964	2/10	979.97	18335*	2/04	175.00	18384*	2/04	19.40
17965	2/24	1085.46	18336	2/05	25000.00	18385	2/07	305.65
17968*	2/14	49.98	18337	2/19	181.11	18386	2/04	113.05
17969	2/07	67.47	18338	2/06	391.24	18387	2/04	153.65
17970	2/13	103.33	18343*	2/04	1139.75	18388	2/11	192.35
17971	2/13	213.01	18344	2/05	439.59	18389	2/24	370.68
17972	2/21	4093.77	18345	2/04	788.89	18390	2/12	660.40
17973	2/14	23.40	18346	2/04	210.86	18391	2/24	359.66
17995*	2/03	780.00	18348*	2/04	1812.98	18392	2/12	1235.22
17996	2/03	500.00	18350*	2/06	4355.39	18393	2/06	800.00
18152*	2/03	1185.59	18351	2/12	90.00	18395*	2/04	1432.67
18165*	2/03	2829.92	18353*	2/03	215.34	18396	2/07	60155.82
18167*	2/03	38.00	18354	2/03	107.73	18396	2/20	60155.82
18189*	2/19	93.35	18356*	2/03	702.01	18397	2/07	68647.65
18241*	2/06	51068.06	18357	2/05	790.90	18397	2/20	68647.65
18242	2/05	30675.32	18358	2/03	304.37	18398	2/04	158.96
18253*	2/11	2255.00	18359	2/05	543.52	18399	2/07	2000.00
18263*	2/05	1521.90	18361*	2/14	433.53	18400	2/21	500.00
18282*	2/05	4737.39	18362	2/03	559.20	18401	2/14	780.00
18283*	2/05	982.08	18363	2/03	1631.44	18402	2/20	183.10
sec above		18304*	2/24					

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|||||.....|||||.....|||||.....

Statement Period: 02/01/03 - 02/28/03
Primary Account: 111583
Number of Enclosures: 345
Page: 4 of 7

Checks

Check#	Date	Amount	Check#	Date	Amount	Check#	Date	Amount
18404*	2/21	58.01	18446	2/06	2000.00	18485	2/10	40000.00
18405	2/21	104.63	18447	2/06	100.00	18486	2/13	65.29
18408*	2/14	915.73	18448	2/07	920.55	18487	2/12	446.78
18409	2/14	1028.90	18449	2/05	525.41	18488	2/11	1569.22
18410	2/13	42.20	18450	2/20	1522.29	18489	2/27	432.08
18411	2/11	5676.00	18451	2/07	639.95	18492*	2/20	363.02
18412	2/14	53.18	18452	2/10	236.70	18493	2/11	1558.87
18413	2/25	759.54	18453	2/07	1289.48	18494	2/11	683.06
18414	2/24	575.43	18455*	2/07	33.41	18495	2/13	100.00
18415	2/25	3.50	18456	2/07	521.36	18496	2/28	100.00
18416	2/14	100.28	18457	2/11	1819.79	18497	2/13	463.78
18417	2/14	23.40	18458	2/07	235970.90	18498	2/21	56.95
18418	2/14	59.51	18459	2/05	573.41	18499	2/24	60.00
18419	2/21	2660.00	18460	2/07	74.00	18500	2/21	731.45
18420	2/25	101.17	18461	2/07	7.35	18501	2/19	4881.31
18421	2/14	1950.83	18462	2/10	365656.40	18502	2/26	773.51
18422	2/13	582.30	18463	2/07	171309.61	18503	2/26	130.83
18423	2/24	51.79	18464	2/06	1422.38	18505*	2/24	367.17
18424	2/13	145.38	18465	2/07	1113.16	18509*	2/25	75.00
18426*	2/13	1822.32	18466	2/19	196.36	18511*	2/18	488.69
18427	2/20	388.94	18468*	2/19	16.72	18512	2/21	499.70
18428	2/25	684.54	18469	2/25	449.19	18513	2/14	241.44
18429	2/20	1790.85	18470	2/24	1408.11	18514	2/13	1030.39
18432*	2/05	1820.78	18472*	2/10	26000.00	18516*	2/13	122.96
18434*	2/26	622.88	18473	2/06	1232.14	18517	2/14	395.96
18435	2/11	334.68	18474	2/07	1641.58	18518	2/18	363.11
18436	2/20	207.28	18475	2/13	24716.82	18519	2/13	933.95
18437	2/11	403.36	18477*	2/10	19002.75	18520	2/14	682.08
18438	2/13	5763.05	18478	2/06	29897.46	18521	2/18	252.28
18439	2/24	1576.93	18479	2/10	4493.95	18522	2/14	1105.32
18440	2/25	529.26	18481*	2/27	100.00	18524*	2/13	1113.45
18442*	2/03	2500.00	18482	2/13	517.08	18525	2/14	485.97
18443	2/05	500.00	18483	2/10	84351.96	18526	2/14	2675.00
18445*	2/04	4000.00	18484	2/10	1000.00	18527	2/12	64.02

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|||||.....|||||.....|||

Statement Period: 02/01/03 - 02/28/03
Primary Account: 111583
Number of Enclosures: 345
Page: 5 of 7

Checks

Check#	Date	Amount	Check#	Date	Amount	Check#	Date	Amount
18528	2/21	717.53	18572*	2/19	645.40	18618	2/19	2020.16
18530*	2/21	1280.88	18573	2/25	340.80	18619	2/24	2020.17
18532*	2/14	729.96	18574	2/24	1260.28	18620	2/20	7818.85
18533	2/14	761.00	18578*	2/21	68.69	18622*	2/24	12438.38
18534	2/14	344.16	18583*	2/18	1522.23	18625*	2/24	100.00
18535	2/18	594.40	18585*	2/21	39632.35	18626	2/25	1890.66
18536	2/14	1497.10	18586	2/20	4973.65	18627	2/25	39072.59
18537	2/14	1257.82	18587	2/21	12948.29	18628	2/24	3868.78
18538	2/12	486.15	18588	2/20	17822.67	18630*	2/24	1844.66
18539	2/13	1065.58	18590*	2/19	6000.00	18631	2/25	755.86
18540	2/18	181.01	18591	2/18	4000.00	18633*	2/26	375.48
18541	2/20	723.65	18592	2/19	5000.00	18634	2/24	387.94
18542	2/19	56.56	18593	2/18	3000.00	18636*	2/24	34437.50
18543	2/19	50.10	18594	2/19	800.00	18639*	2/24	15656.59
18544	2/18	580.16	18595	2/20	937.74	18640	2/24	61803.44
18545	2/14	430.25	18596	2/21	1977.86	18642*	2/24	100.00
18546	2/20	605.98	18598*	2/21	548.87	18643	2/25	350.14
18547	2/18	351.88	18599	2/21	1100.07	18644	2/26	1183.73
18548	2/13	295.72	18600	2/24	406.87	18645	2/24	876.82
18551*	2/19	632.24	18601	2/21	604.39	18648*	2/26	1501.71
18554*	2/18	53.90	18602	2/24	573.29	18651*	2/27	1002.13
18555	2/20	99606.41 <i>ret.</i>	18603	2/25	854.99	18652	2/27	1065.55
18556	2/20	27400.00 <i>Pd on Am.</i>	18605*	2/21	662.64	18654*	2/27	988.88
18558*	2/18	352.66	18606	2/20	26211.20	18655	2/27	469.56
18559	2/14	113.13	18607	2/19	45000.00	18656	2/27	930.63
18560	2/14	20000.00	18608	2/24	1613.41	18657	2/27	24974.31 <i>ret.</i>
18561	2/14	1381.90	18609	2/25	861.28	18659*	2/25	1634.19
18563*	2/28	58426.59	18610	2/24	1195.53	18660	2/26	2000.00
18564	2/28	4687.41	18611	2/24	741.88	18661	2/26	2753.23
18565	2/18	10392.04	18612	2/20	21636.41	18663*	2/27	5327.35
18567*	2/19	180.67	18613	2/21	10575.59	18664	2/26	1153.18
18568	2/24	401.52	18615*	2/25	8903.06	18666*	2/26	20003.08
18569	2/27	516.45	18616	2/25	2967.69	18667	2/28	1309.17
18570	2/25	1742.72	18617	2/24	319.92	18668	2/28	1845.75

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Statement Period: 02/01/03 - 02/28/03
Primary Account: 111583
Number of Enclosures: 345
Page: 6 of 7

Checks

Check#	Date	Amount	Check#	Date	Amount	Check#	Date	Amount
18669	2/28	131.04	18684*	2/26	1000.00	18718	2/28	1986.06
18670	2/28	8498.65	18688*	2/28	21.10	18719	2/28	638.53
18671	2/28	3985.91	18691*	2/28	551.87	18720	2/28	17272.19
18673*	2/26	3749.79	18692	2/28	1537.11	18725*	2/27	350.00
18675*	2/26	50000.00	18693	2/28	1257.82	18727*	2/28	1000.00
18677*	2/26	900.00	18716*	2/27	3416.31	18729*	2/27	57639.30 Ret.
18678	2/26	1882.96	18717	2/27	8266.87 Ret	18745*	2/28	5000.00

Daily Balance

Date	Balance	Date	Balance	Date	Balance
2/03	99621.84	2/12	10131.33	2/24	146530.92-
2/04	75851.89	2/13	32336.56-	2/25	58082.10-
2/05	24188.49-	2/14	19213.11	2/26	63400.92-
2/06	161284.52	2/18	38668.21	2/27	86735.46-
2/07	383413.42-	2/19	51595.34-	2/28	13909.72-
2/10	545517.76-	2/20	262560.11-		
2/11	14429.97-	2/21	46634.62-		

Other convenient Rural American Bank locations:

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 210 Marshall Street, P.O. Box 774, Alvarado, MN 56710 (218) 965-4819
 428 Bygland Road SE, East Grand Forks, MN 56721 (218) 773-2060
 212 Main Street, P.O. Box 98, Oslo, MN 56744 (218) 695-2802

24 Hour Convenience Line: 1-877-213-5174

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EAST GRAND FORKS MN 56721

|||||

Statement Period: 02/01/03 - 02/28/03
Primary Account: 49536
Number of Enclosures: 0

Page: 7 of 7

SAVINGS ACCT**Account: 49536**

Year To Date Interest	.00
Annual Percentage Yield Earned	.34 %
INT Accrued This Cycle	.1016
Days In This Cycle	28
Average Ledger Balance	381.55

0.3500% INTEREST RATE 0.000958% DAILY PERIODIC RATE 2/01/03 381.55

Other convenient Rural American Bank locations:

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428 Bygland Road SE, East Grand Forks, MN 56721 (218) 773-2060
212 Main Street, P.O. Box 98, Oslo, MN 56744 (218) 695-2802

24 Hour Convenience Line: 1-877-213-5174

In re Daniel S Miller

Debtor

Case No. 04-60106

(If known)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT MARKET VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
13. Interests in partnerships or joint ventures. Itemize.	X			
14. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
15. Accounts receivable.		money owed by commission agents - unknown amount: Wayne Cummins - \$13609; Trucking receivables		Unknown
16. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
17. Other liquidated debts owing debtor including tax refunds. Give particulars.	X			
18. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule of Real Property.	X			
19. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
20. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.		claim against JETN for conversion of approximately 33,000.00 bushels of wheat and damage to bin as a result of incident of 1/23/04		\$100,000.00
21. Patents, copyrights, and other intellectual property. Give particulars.	X			
22. Licenses, franchises, and other general intangibles. Give particulars.	X			
23. Automobiles, trucks, trailers, and other vehicles and accessories.		vehicle claimed as exempt SEE Exhibit B-23 attached		15,000.00
23. Automobiles, trucks, trailers, and other vehicles and accessories.		vehicles not claimed as exempt SEE Exhibit B-23 attached		316,703.00
24. Boats, motors, and accessories.		1982 Glastron (1/2 interest)		2,000.00
25. Aircraft and accessories.	X			

Exhibit F

DEBIT

BANK NAME:

COMMUNITY BANK
East Grand Forks / Grand Forks

NAME:

Danielson Shain
Casher Check

DESCRIPTION:

SIGNATURE:

Nancy L. Rinderknecht

ACCOUNT NUMBER:

PROFORM-DULUTH, MN

302009

APPROVED BY:

QH

TRANCODES:

- 25 FORCED PAY
- 28 NSF/OD CHARGE
- 31 MISCELLANEOUS DEBIT
- 36 CREDIT REVERSAL
- 37 CLOSING WITHDRAWAL
- 39 TELEPHONE TRANSFER

DATE:

1-19-04

DO NOT FAIL TO MAKE THIS ENTRY IN YOUR RECORDS

TRAN CODE:

AMOUNT DEBITED

*

111583

*31

\$

6003.00

(Keywest)
#11534Rod Rinderknecht 6000.00
bk ck fee 3.00

111583**

111583**

31

DEBIT

BANK NAME:

COMMUNITY BANK
East Grand Forks / Grand Forks

NAME:

DESCRIPTION:

SIGNATURE:

Nancy L. Rinderknecht

ACCOUNT NUMBER:

PROFORM-DULUTH, MN

302009

APPROVED BY:

QH

TRANCODES:

- 25 FORCED PAY
- 28 NSF/OD CHARGE
- 31 MISCELLANEOUS DEBIT
- 36 CREDIT REVERSAL
- 37 CLOSING WITHDRAWAL
- 39 TELEPHONE TRANSFER

DATE:

1-14-04

DO NOT FAIL TO MAKE THIS ENTRY IN YOUR RECORDS

TRAN CODE:

AMOUNT DEBITED

*

111583

*31

\$

9168.95

(Keywest) Rod Rinderknecht 8500.00
#11534 Norene Kennedy 662.95
31 2 bk ck fees 6.00

111583**

111583**

DEBIT

BANK NAME:

COMMUNITY BANK
East Grand Forks / Grand Forks

NAME:

Danielson Shain
Casher Check

DESCRIPTION:

SIGNATURE:

ACCOUNT NUMBER:

PROFORM-DULUTH, MN

302009

APPROVED BY:

QH

TRANCODES:

- 25 FORCED PAY
- 28 NSF/OD CHARGE
- 31 MISCELLANEOUS DEBIT
- 36 CREDIT REVERSAL
- 37 CLOSING WITHDRAWAL
- 39 TELEPHONE TRANSFER

DATE:

1-12-04

DO NOT FAIL TO MAKE THIS ENTRY IN YOUR RECORDS

(Keywest #11534)

AMOUNT DEBITED

*

111583

*31

\$

7225.00

Nancy Rinderknecht

111583**

111583**

31

DEBIT

BANK NAME:

COMMUNITY BANK
East Grand Forks / Grand Forks

NAME:

Danielson Shain
Casher Check

DESCRIPTION:

SIGNATURE:

Nancy L. Rinderknecht

ACCOUNT NUMBER:

PROFORM-DULUTH, MN

302009

MISCELLANEOUS DDA

DATE:

1-19-04

DO NOT FAIL TO MAKE THIS ENTRY IN YOUR RECORDS

TRAN CODE:

AMOUNT DEBITED

*

111583

*31

\$

6003.00

(Keywest)
#11534Rod Rinderknecht 6000.00
bk ck fee 3.00

111583**

111583**

31

DEBIT

BANK NAME:

COMMUNITY BANK
East Grand Forks / Grand Forks

NAME:

DESCRIPTION:

SIGNATURE:

Nancy L. Rinderknecht

ACCOUNT NUMBER:

PROFORM-DULUTH, MN

302009

MISCELLANEOUS DDA

DATE:

1-14-04

DO NOT FAIL TO MAKE THIS ENTRY IN YOUR RECORDS

TRAN CODE:

AMOUNT DEBITED

*

111583

*31

\$

9168.95

(Keywest) Rod Rinderknecht 8500.00
#11534 Norene Kennedy 662.95
31 2 bk ck fees 6.00

111583**

111583**

DEBIT

BANK NAME:

COMMUNITY BANK
East Grand Forks / Grand Forks

NAME:

Danielson Shain
Casher Check

DESCRIPTION:

SIGNATURE:

ACCOUNT NUMBER:

PROFORM-DULUTH, MN

302009

APPROVED BY:

QH

TRANCODES:

- 25 FORCED PAY
- 28 NSF/OD CHARGE
- 31 MISCELLANEOUS DEBIT
- 36 CREDIT REVERSAL
- 37 CLOSING WITHDRAWAL
- 39 TELEPHONE TRANSFER

DATE:

1-12-04

DO NOT FAIL TO MAKE THIS ENTRY IN YOUR RECORDS

(Keywest #11534)

AMOUNT DEBITED

*

111583

*31

\$

7225.00

Nancy Rinderknecht

111583**

111583**

31

COMMUNITY BANK
OF THE RED RIVER VALLEY

4676882318

REMITTER

Danielson Grain + Keywest Farms

0912

93-541
920

PAY TO THE

ORDER OF

Rod Rinderknecht

8500.00

THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK PRINTED ON THE BACK. THE FRONT OF THE DOCUMENT HAS A MICRO-PRINT SIGNATURE LINE. ABSENCE OF THESE FEATURES WILL INDICATE A COPY.

DOLLARS

CASHIER'S CHECK

NON-NEGOTIABLE

PAYABLE THROUGH
FIRST INTERSTATE BANK
HELENA, MT

MP

+

COMMUNITY BANK
OF THE RED RIVER VALLEY

4676882304

REMITTER

Danielson Grain + Keywest Farms

0912

93-541
920

PAY TO THE

ORDER OF

\$ 7200.00

DOLLARS

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CASHIER'S CHECK

NON-NEGOTIABLE

PAYABLE THROUGH
FIRST INTERSTATE BANK
HELENA, MT

MP

+

COMMUNITY BANK
OF THE RED RIVER VALLEY

4676882331

93-541
920

REMITTER

Danielson Grain + Keywest Farms

0912

10000

PAY TO THE

ORDER OF Rod Rinderknecht

\$ 6000.00

DOLLARS

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CASHIER'S CHECK

NON-NEGOTIABLE

PAYABLE THROUGH
FIRST INTERSTATE BANK
HELENA, MT

MP

+

DANIELSON GRAIN

P.O. BOX 421
EAST GRAND FORKS, MN 56721
(218) 773-6854

American
Federal
Bank*
140 Gateway Drive NE
East Grand Forks, MN 56721
Toll Free 877-773-3711
www.americanfederalbank.com

DATE January 5, 2003

PAY Two-Thousand Five-Hundred and no/100 DOLLARS \$ 2,500.00

TO
THE
ORDER
OF
Nancy L. Rinderknecht (*Keywest Farms*)

1#02317710 12912710041 80006152601#

NANCY L. RINDERKNECHT

DANIELSON GRAIN

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com
DELUXE - FORM WVCB-2 V-2

Check #23177

DATE	DESCRIPTION	AMOUNT
01-05-04	11534	\$ <u>2,500.00</u>
	Payment made on behalf of Keywest Farms.	

V-2

23177

Danielson Grain
Journal Entries
JE 1203-4

Account #	Account Description	Debit	Credit
11534	Customer Advances - Key West Farms	\$ 18,000.00	
23300	Payroll Tax Liability - Federal Income Tax		\$ 12,000.00
23400	Payroll Tax Liability - MN State Income Tax		6,000.00

To record advance from Key West Farms to Rod Rinderknecht
which was utilized for additional income tax deposits



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The Current Available Balance in Your Client Account is: \$873.00

BUSINESS ORGANIZATIONS INQUIRY - VIEW ENTITY

Filing Number: 264172 Entity Type: Assumed Name
Original Date of Filing: 3/6/2002 Entity Status: Active
Entity Date to Expire: 03/06/2012

Name: Key West Farms
Address: 38543 Co Rd 15
Pine River, MN, 56474

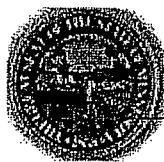
Click here for [Filing Type Code definitions.](#)

NAMEHOLDER	FILING HISTORY
Nameholder Becky VanVickle	Nameholder Address 38543 Co Rd 15 Pine River, MN, 56474
Red Rinderknecht	Rt 3 Box 131 Crookston, MN, 56716

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The Current Available Balance in Your Client Account is: \$873.00

BUSINESS ORGANIZATIONS INQUIRY - VIEW ENTITY

Filing Number: 264172

Entity Type:

Assumed Name

Original Date of Filing: 3/6/2002

Entity Status:

Active

Entity Date to Expire: 03/06/2012

Name: Key West Farms

Address: 38543 Co Rd 15

Pine River, MN, 56474

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A fee of \$4 is charged to view additional entity detail. You must be logged into this site to access this information.

Additional detail may include: Registered Agent, Filing History, Name Holders, and Officers.

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The Current Available Balance in Your Client Account is: \$869.00

BUSINESS ORGANIZATIONS INQUIRY - VIEW ENTITY**Filing Number:** 264172**Entity Type:**

Assumed Name

Original Date of Filing: 3/6/2002**Entity Status:**

Active

Entity Date to Expire: 03/06/2012**Name:** Key West Farms**Address:** 38543 Co Rd 15

Pine River, MN, 56474

Click here for [Filing Type Code definitions.](#)[NAMEHOLDER](#)[FILING HISTORY](#)**View Document****Filing****Image Number****Type****Date****Comment**

There are no subsequent filings listed for this entity which match your inquiry.

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Payment Re: Soybean Sales

Date	Payee	Keywest	Alan Peterson	Corwin Peterson	Peterson Farms
11-14-01	Keywest	\$ 143,000.00			
12-19-01	Peterson Farms				\$ 250,000.00
01-15-02	CCC / Alan		\$ 121,885.70		
01-31-02	CCC / Alan		36,400.00		
07-23-02	Sansgaard Seed				3,215.28
09-27-02	CCC / Alan		119,000.00		
09-27-02	CCC / Corwin			\$ 116,067.84	
09-27-02	CCC / Keywest	190,400.00			
09-27-02	CCC / Keywest	199,686.76			
09-27-02	CCC / Alan		4,444.56		
11-24-02	CCC / Alan (Reimb.)		(731.52)		
11-26-02	CCC / Peterson				249,499.21
11-26-02	CCC / Peterson				28,046.30
12-24-02	Ag Service / Peterson				100,000.00
01-31-03	Ag Service / Alan		68,647.65		
01-31-03	Ag Service / Corwin			60,155.82	
03-07-03	Ag Service / Corwin			141,500.00	
07-03-03	Ag Service / Peterson				100,000.00
08-11-03	Ag Service / Peterson				100,000.00
08-27-03	Ag Service / Peterson				150,000.00
09-04-03	Corwin Peterson			35,000.00	
09-16-03	Alan Peterson		26,000.00		
09-24-03	Ag Service / Peterson				50,000.00
10-03-03	Ag Service / Keywest	100,000.00			
11-14-03	Peterson / Rinderknecht				16,517.50
12-05-03	Ag Service / Peterson				100,000.00
12-05-03	Ag Service / Keywest	100,000.00			
12-10-03	Ag Service / Keywest	100,000.00			
12-12-03	Ag Service / Peterson				70,000.00
Various	Keywest / Rinderknecht	42,225.00			
Total Disbursements		875,311.76	375,646.39	352,723.66	1,217,278.29
Applied on 2001 Sales:					
	Alan Peterson		(29,054.93)		
	Keywest Farms	(131,966.96)			
	Peterson Farms		(59,147.76)		(250,000.00)
Applied on 2003 Sales:					
	Alan Peterson		(135,717.44)		
	Corwin Peterson			(300,934.19)	
	Keywest Farms	(743,313.25)			
	Peterson Farms		(151,726.26)	(51,789.47)	(967,278.29)
Balance of Advances		\$ 31.55	-	-	
Bushels Unsettled		32,573.37			

Danielson Grain
Assembly Sheet #

Customer:	KEYWEST FARMS								Date:	11/3/02			
Commodity: 2002 SOYBEANS													
Scale		DG	Dest										
Tkt #	Date	BOL #	Tkt #	Dock	Tst Wt	Moist	Pro	Dam	Gross Bu	Dock	Net Bu	Carrier	Dest
32664	11/9/02			2.0	56.9	14.6			817.92	16.36	801.56	Peterson	DG Tilden
32689	11/11/02			2.6	55.0	15.1			965.83	25.11	940.72	Peterson	DG Tilden
32706	11/11/02			1.1	55.0	17.3			736.50	8.10	728.40	Peterson	DG Tilden
32711	11/11/02			0.9	55.3	17.1			786.85	7.08	779.77	Peterson	DG Tilden
32712	11/12/02			1.3	56.2	17.5			956.42	12.43	943.99	Peterson	DG Tilden
32714	11/12/02			1.1	56.3	17.6			905.40	9.96	895.44	Peterson	DG Tilden
32717	11/12/02			1.4	54.6	17.7			749.70	10.50	739.20	Holland	DG Tilden
32716	11/12/02			1.2	56.8	17.8			757.50	9.09	748.41	Peterson	DG Tilden
32720	11/12/02			2.8	56.9	17.9			740.40	20.73	719.67	Peterson	DG Tilden
32721	11/12/02			1.3	57.2	17.7			891.60	11.59	880.01	Peterson	DG Tilden
32724	11/12/02			1.2	57.3	17.5			730.12	8.76	721.36	Peterson	DG Tilden
32726	11/12/02			1.3	57.2	17.7			865.20	11.25	853.95	Peterson	DG Tilden
32727	11/12/02			1.3	57.9	17.7			647.70	8.42	639.28	Peterson	DG Tilden
32728	11/12/02			1.4	57.2	17.7			973.50	13.63	959.87	Peterson	DG Tilden
32730	11/12/02			1.2	57.2	17.7			914.70	10.98	903.72	Peterson	DG Tilden
32733	11/12/02			2.0	56.7	17.4			676.73	13.53	663.20	Peterson	DG Tilden
32734	11/12/02			1.2	56.9	17.7			769.50	9.23	760.27	Peterson	DG Tilden
32736	11/12/02			1.8	57.1	17.7			1103.70	19.87	1083.83	Peterson	DG Tilden
32737	11/12/02			2.1	56.7	17.7			862.50	18.11	844.39	Peterson	DG Tilden
32749	11/14/02			2.4	56.6	17.6			1068.90	25.65	1043.25	Peterson	DG Tilden
32752	11/14/02			1.1	56.2	18.1			748.78	8.24	740.54	Peterson	DG Tilden
32753	11/14/02			1.1	56.8	17.8			954.90	10.50	944.40	Peterson	DG Tilden
32754	11/14/02			1.2	56.6	17.9			927.90	11.13	916.77	Peterson	DG Tilden
32756	11/14/02			1.2	56.6	17.9			815.70	9.79	805.91	Peterson	DG Tilden
32762	11/14/02			1.2	57.4	17.8			834.90	10.02	824.88	Peterson	DG Tilden
32766	11/14/02			2.4	57.5	17.7			816.00	19.58	796.42	Peterson	DG Tilden
32768	11/14/02			1.3	56.9	17.7			757.80	9.85	747.95	Peterson	DG Tilden
32769	11/14/02			1.7	56.2	17.7			802.20	13.64	788.56	Peterson	DG Tilden
32770	11/14/02			1.6	56.6	17.6			966.30	15.46	950.84	Peterson	DG Tilden
32771	11/15/02			1.2	56.2	17.5			752.87	9.03	743.84	Peterson	DG Tilden
32772	11/15/02			1.3	56.9	17.7			823.80	10.71	813.09	Peterson	DG Tilden
32773	11/15/02			1.5	55.9	17.6			782.40	11.74	770.66	Peterson	DG Tilden
32774	11/15/02			1.2	56.4	17.3			687.65	8.25	679.40	Peterson	DG Tilden
32775	11/15/02			1.2	55.8	17.6			752.10	9.03	743.07	Peterson	DG Tilden
32400	11/15/02			1.5	55.8	17.5			302.12	4.53	297.59	Peterson	DG Tilden
32398	11/15/02			1.4	57.0	17.8			988.80	13.84	974.96	Peterson	DG Tilden
32399	11/15/02			1.6	56.4	17.4			785.33	12.57	772.76	Peterson	DG Tilden
33294	11/15/02			1.8	57.2	17.6			919.80	16.56	903.24	Peterson	DG Tilden
33295	11/15/02			1.3	55.5	17.8			852.00	11.08	840.92	Peterson	DG Tilden
33296	11/15/02			1.3	57.2	17.6			878.70	11.42	867.28	Peterson	DG Tilden
										0.00	0.00		
										0.00	0.00		
										0.00	0.00		

Danielson Grain Assembly Sheet #

BUSHES SETTED

Payment Re: Soybean Sales

Date	Payee	Keywest	Alan Peterson	Corwin Peterson	Peterson Farms
11-14-01	Keywest	\$ 143,000.00			
12-19-01	Peterson Farms				\$ 250,000.00
01-15-02	CCC / Alan		\$ 121,885.70		
01-31-02	CCC / Alan		36,400.00		
07-23-02	Sansgaard Seed				3,215.28
09-27-02	CCC / Alan		119,000.00		
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09-27-02	CCC / Keywest	190,400.00			
09-27-02	CCC / Keywest	199,686.76			
09-27-02	CCC / Alan		4,444.56		
11-24-02	CCC / Alan (Reimb.)		(731.52)		
11-26-02	CCC / Peterson				249,499.21
11-26-02	CCC / Peterson				28,046.30
12-24-02	Ag Service / Peterson				100,000.00
01-31-03	Ag Service / Alan		68,647.65		
01-31-03	Ag Service / Corwin			60,155.82	
03-07-03	Ag Service / Corwin			141,500.00	
07-03-03	Ag Service / Peterson				100,000.00
08-11-03	Ag Service / Peterson				100,000.00
08-27-03	Ag Service / Peterson				150,000.00
09-04-03	Corwin Peterson			35,000.00	
09-16-03	Alan Peterson		26,000.00		
09-24-03	Ag Service / Peterson				50,000.00
10-03-03	Ag Service / Keywest	100,000.00			
11-14-03	Peterson / Rinderknecht				16,517.50
12-05-03	Ag Service / Peterson				100,000.00
12-05-03	Ag Service / Keywest	100,000.00			
12-10-03	Ag Service / Keywest	100,000.00			
12-12-03	Ag Service / Peterson				70,000.00
Various	Keywest / Rinderknecht	42,225.00			
	Total Disbursements	875,311.76	375,646.39	352,723.66	1,217,278.29
	Applied on 2001 Sales:				
	Alan Peterson		(29,054.93)		
	Keywest Farms	(131,966.96)			
	Peterson Farms		(59,147.76)		(250,000.00)
	Applied on 2003 Sales:				
	Alan Peterson		(135,717.44)		
	Corwin Peterson			(300,934.19)	
	Keywest Farms	(743,313.25)			
	Peterson Farms		(151,726.26)	(51,789.47)	(967,278.29)
	Balance of Advances	\$ 31.55	-	-	-
	Bushels Unsettled		<u>32,573.37</u>		

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA (FERGUS FALLS)**

<p>Name of Debtor DANIEL MILLER</p> <p>Name of Creditor (The person or other entity to whom the debtor owes money or property):</p> <p>Name and Address where notices should be sent: Key West Farms 38543 Co. Rd. 15 Pine River, MN 56474 Telephone Number: 218-587-3932</p> <p>Account or other number by which creditor identifies debtor:</p>		<p>Case Number 04-60106 - DDO</p> <p><input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.</p> <p><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.</p> <p><input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.</p> <p>Check here if <input type="checkbox"/> replaces this claim <input type="checkbox"/> amends a previously filed claim, dated _____</p> <p>1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other Grain stored 33,530.49 bushels/5 bushels 8 532(66.83 bushels) wheat</p> <p>2. Date debt was incurred: Fall 2001, July 2002</p> <p>3. If court judgment, date obtained:</p> <p>4. Total Amount of Claims at Time Case Filed: \$ 400,000.00 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p> <p>5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed, included in secured claim, if any: \$ _____</p> <p>7. Creditors: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.</p> <p>8. Supporting Documents: <i>Attach copies of supporting documents</i>, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.</p> <p>9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p> <p>Date 7/13/04 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Key West Farms by: Becky Van Vickle Partner</p> <p><i>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</i></p>	<p>SEND CLAIM TO:</p> <p>U.S. BANKRUPTCY COURT 204 U.S. COURTHOUSE 118 SOUTH MILL STREET FERGUS FALLS, MN 56537</p>
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Key West Farms by: Becky Van Vickle



Duffy Law Office

Attorneys and Counselors at Law

Kevin T. Duffy

Seamus P. Duffy

Legal Assistants

Tammy W. Brausen

Tonya R. Klemetson

August 20, 2004

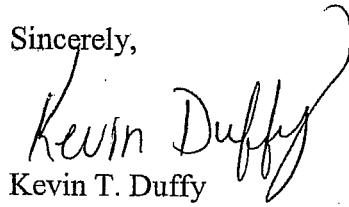
Mr. Michael S. Dove
Attorney at Law
P.O. Box 458
New Ulm, MN 56073-0458

RE: Daniel S. Miller v. Keywest Farms
Adv. No. 04-6093

Dear Mr. Dove:

Enclosed herein and served upon you via U.S. Mail you will find a copy of the Answer of Keywest Farms to the Adversarial Compliant of Daniel S. Miller.

Sincerely,


Kevin T. Duffy
Attorney at Law

KTD/mdd

Enc.

Cc. Keywest Farms

RECEIVED
KEYWEST FARMS

RECEIVED
DUFFY LAW OFFICE

REPLY TO:

THIEF RIVER FALLS OFFICE ✓
1008 West Second Street
P.O. Box 715
Thief River Falls, MN 56701-0715
TEL: (218) 681-8524 FAX: (218) 681-8525

HAYWARD OFFICE
332A Main Avenue
P.O. Box 1017
Hayward, WI 54843-1017
TEL: (715) 634-6470 FAX: (715) 634-5661

✓✓

UNITED STATES BANKRUPTCY COURT
IN THE DISTRICT OF MINNESOTA

In Re:

Bankruptcy No.: 04-60106
Adversary No.: 04-6093

Daniel Miller

Debtor.

Daniel S. Miller,

Plaintiff,

**ANSWER OF KEYWEST FARMS
TO ADVERSARIAL COMPLAINT**

v.

Keywest Farms,

Defendant.

Defendant, Keywest Farms, for it's Answer to the Adversarial Complaint states and alleges as follows:

1. The answering Defendant denies each and every allegation, statement, or assertion contained in said complaint unless expressly admitted, qualified, or otherwise explained.
2. The answering Defendant admits the allegations contained in paragraphs 1, 2, 3, 4, 5, 6, 9, 11, and 15.
3. The answering Defendant is without sufficient information to form a belief as to the Truth or veracity of the allegations contained in paragraph 12.
4. The answering Defendant specifically alleges as an affirmative defense that the Plaintiff fails to state a claim upon which relief may be granted.
5. The answering Defendant specifically alleges that the transfer which is the subject matter of this litigation was not on account of an antecedent debt owed by the Plaintiff to the Defendant. In fact, the transfer was a contemporaneous exchange when the Plaintiff sold grain

belonging to the Defendant.

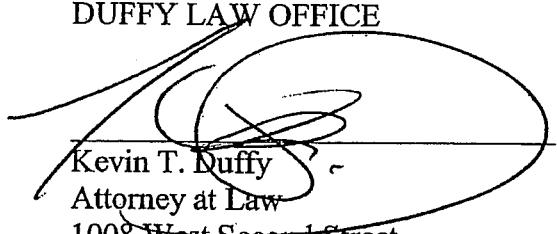
6. The answering Defendant specifically denies that the transfer which is the subject matter of this litigation is not avoidable pursuant to 11 U.S.C Sect. 547.

WHEREFORE, Defendant, Keywest Farms, Prays for the Order of this Court be as follows:

- A. Dismissing the adversarial complaint of the Plaintiff with prejudice.
- B. Granting to the Defendant such other and further relief as to the Court seems just and equitable.

Dated this 20 day of August, 2004.

DUFFY LAW OFFICE


Kevin T. Duffy
Attorney at Law
1008 West Second Street
P.O. Box 715
Thief River Falls, MN 56701
(218)681-8524
Atty ID # 134-600

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:

Bankruptcy No.: 04-60106
Adversary No.: 04-6093

Daniel Miller

Debtor.

Daniel S. Miller,

Plaintiff.

v.

Keywest Farms,

Defendant.

UNSWORN CERTIFICATE OF SERVICE

I, Michelle D. Duffy, declare under penalty of perjury that on August 20, 2004, I mailed copies of the foregoing Answer of Kenneth Reynolds to Adversarial Complaint by first class mail postage prepaid to each entity named below at the address stated below for each entity:

Mr. Michael S. Dove
Attorney at Law
P.O. Box 458
New Ulm, MN 56073-0458

Executed on: August 20, 2004

Signed: Michelle Duffy)
Michelle D. Duffy
DUFFY LAW OFFICE
P.O. Box 715
Thief River Falls, MN 56701
218-681-8524

Exhibit 6

Payment Re: Soybean Sales

Date	Payee	Keywest	Alan Peterson	Corwin Peterson	Peterson Farms
11-14-01	Keywest	\$ 143,000.00			
12-19-01	Peterson Farms				\$ 250,000.00
01-15-02	CCC / Alan		\$ 121,885.70		
01-31-02	CCC / Alan		36,400.00		
07-23-02	Sansgaard Seed				3,215.28
09-27-02	CCC / Alan		119,000.00		
09-27-02	CCC / Corwin			\$ 116,067.84	
09-27-02	CCC / Keywest	190,400.00			
09-27-02	CCC / Keywest	199,686.76			
09-27-02	CCC / Alan		4,444.56		
11-24-02	CCC / Alan (Reimb.)		(731.52)		
11-26-02	CCC / Peterson				249,499.21
11-26-02	CCC / Peterson				28,046.30
12-24-02	Ag Service / Peterson				100,000.00
01-31-03	Ag Service / Alan		68,647.65		
01-31-03	Ag Service / Corwin			60,155.82	
03-07-03	Ag Service / Corwin			141,500.00	
07-03-03	Ag Service / Peterson				100,000.00
08-11-03	Ag Service / Peterson				100,000.00
08-27-03	Ag Service / Peterson				150,000.00
09-04-03	Corwin Peterson			35,000.00	
09-16-03	Alan Peterson		26,000.00		
09-24-03	Ag Service / Peterson				50,000.00
10-03-03	Ag Service / Keywest	100,000.00			
11-14-03	Peterson / Rinderknecht				16,517.50
12-05-03	Ag Service / Peterson				100,000.00
12-05-03	Ag Service / Keywest	100,000.00			
12-10-03	Ag Service / Keywest	100,000.00			
12-12-03	Ag Service / Peterson				70,000.00
Various	Keywest / Rinderknecht	42,225.00			
	Total Disbursements	875,311.76	375,646.39	352,723.66	1,217,278.29
	Applied on 2001 Sales:				
	Alan Peterson		(29,054.93)		
	Keywest Farms	(131,966.96)			
	Peterson Farms		(59,147.76)		(250,000.00)
	Applied on 2003 Sales:				
	Alan Peterson		(135,717.44)		
	Corwin Peterson			(300,934.19)	
	Keywest Farms	(743,313.25)			
	Peterson Farms		(151,726.26)	(51,789.47)	(967,278.29)
	Balance of Advances	\$ 31.55	-	-	-
	Bushels Unsettled		32,573.37		

Danielson Grain
Assembly Sheet #

Scale		DG	Dest													
Tkt #	Date	BOL #	Tkt #	Grd	FN	Dock	Tst Wt	Moist	Pro	Dam	Gross Bu	Dock	Net Bu	Carrier	Dest	
24611	8/27/01				257	1.6	52.3	10.6	14.1	6.2	844.33	13.51	830.82	Peterson	DG-Tilden	
24612	8/27/01				257	1.1	52.3	12.0	13.8	6.2	848.67	9.34	839.33	Peterson	DG-Tilden	
24613	8/27/01				257	1.2	52.7	11.8	13.8	6.2	909.67	10.92	898.75	Peterson	DG-Tilden	
24614	8/28/01				257	1.6	52.2	11.2	14.0	6.2	850.33	13.61	836.72	Peterson	DG-Tilden	
24615	8/28/01				257	1.7	53.4	11.4	13.8	6.2	921.00	15.66	905.34	Peterson	DG-Tilden	
24616	8/28/01				257	1.3	52.0	13.9	14.0	6.2	858.48	11.16	847.32	Peterson	DG-Tilden	
24617	8/28/01				257	1.3	51.3	13.7	14.1	6.2	840.47	10.93	829.54	Peterson	DG-Tilden	
24618	8/28/01				257	1.4	52.0	13.2	14.0	6.2	967.33	13.54	953.79	Peterson	DG-Tilden	
24619	8/28/01				257	2.0	52.2	10.9	14.0	6.2	820.33	16.41	803.92	Peterson	DG-Tilden	
24620	8/28/01				257	1.3	52.4	11.0	14.0	6.2	958.33	12.46	945.87	Peterson	DG-Tilden	
24621	8/28/01				257	1.3	52.0	11.8	14.3	6.2	905.33	11.77	893.56	Peterson	DG-Tilden	
24622	8/28/01				257	1.3	52.6	11.7	14.1	6.2	833.33	10.83	822.50	Peterson	DG-Tilden	
24623	8/28/01				257	1.1	53.6	11.8	13.6	6.2	616.33	6.78	609.55	Peterson	DG-Tilden	
24624	8/28/01				242	3.7	52.0	13.7	14.0	4.7	798.93	29.56	769.37	Peterson	DG-Tilden	
24625	8/28/01				242	1.3	52.5	10.7	13.9	4.7	1003.00	13.04	989.96	Peterson	DG-Tilden	
24626	8/28/01				242	1.3	52.4	10.8	13.9	4.7	911.00	11.84	899.16	Peterson	DG-Tilden	
24627	8/28/01				242	1.7	52.3	10.3	14.0	4.7	750.33	12.76	737.57	Peterson	DG-Tilden	
24628	8/28/01				242	1.1	53.5	11.0	14.1	4.7	885.33	9.74	875.59	Peterson	DG-Tilden	
24629	8/28/01				242	1.3	52.3	12.6	14.0	4.7	931.33	12.11	919.22	Peterson	DG-Tilden	
24630	8/28/01				242	1.4	52.1	12.7	14.0	4.7	743.33	10.41	732.92	Peterson	DG-Tilden	
24631	8/28/01				242	1.4	53.3	11.7	13.5	4.7	828.00	11.59	816.41	Peterson	DG-Tilden	
24632	8/28/01				242	1.2	52.5	10.7	14.2	4.7	839.00	10.07	828.93	Peterson	DG-Tilden	
24633	8/28/01				242	1.3	52.9	10.4	14.4	4.7	780.67	10.15	770.52	Peterson	DG-Tilden	
24634	8/29/01				242	1.4	52.3	11.5	14.3	4.7	831.67	11.64	820.03	Peterson	DG-Tilden	
24635	8/30/01				267	7.1	54.8	16.5	13.2	1.6	899.28	63.85	835.43	Peterson	DG-Tilden	
24636	8/30/01				267	5.1	54.8	17.6	13.2	1.6	756.27	38.57	717.70	Peterson	DG-Tilden	
24637	8/30/01				267	6.4	55.1	17.7	12.9	1.6	760.85	48.69	712.16	Peterson	DG-Tilden	
24638	8/30/01				267	6.1	54.9	17.3	12.8	1.6	773.57	47.19	726.38	Peterson	DG-Tilden	
24639	8/30/01				267	6.2	54.7	16.9	13.0	1.6	868.02	53.82	814.20	Peterson	DG-Tilden	
24640	8/30/01				267	5.9	54.8	16.8	12.9	1.6	773.38	45.63	727.75	Peterson	DG-Tilden	
24641	8/30/01				267	7.9	56.4	14.0	13.5	1.6	1055.03	83.35	971.68	Peterson	DG-Tilden	
24642	8/30/01				267	7.9	55.7	15.5	12.6	1.6	855.22	67.56	787.66	Peterson	DG-Tilden	
24643	8/30/01				267	5.3	55.2	16.5	13.1	1.6	801.57	42.48	759.09	Peterson	DG-Tilden	
24644	8/30/01				267	6.2	54.9	15.7	13.2	1.6	868.05	53.82	814.23	Peterson	DG-Tilden	
24645	8/30/01				267	5.5	55.5	15.3	13.9	1.5	851.05	46.81	804.24	Peterson	DG-Tilden	
24646	8/30/01				267	6.1	54.5	15.5	13.4	1.5	889.17	54.24	834.93	Peterson	DG-Tilden	
24647	8/30/01				267	4.8	55.2	14.6	13.4	1.5	798.60	38.33	760.27	Peterson	DG-Tilden	
24648	8/30/01				267	4.3	55.3	14.8	13.6	1.5	803.68	34.56	769.12	Peterson	DG-Tilden	
29062	8/30/01				267	6.2	55.8	15.1	13.0	1.5	924.60	57.33	867.27	Peterson	DG-Tilden	
29063	8/30/01				267	5.9	55.6	15.7	12.9	1.5	769.08	45.38	723.70	Peterson	DG-Tilden	
29064	8/30/01				267	8.2	55.7	15.6	12.7	1.5	965.60	79.18	886.42	Peterson	DG-Tilden	
29065	8/30/01				267	6.9	56.4	15.9	12.4	1.5	736.50	50.82	685.68	Peterson	DG-Tilden	
29066	8/30/01				267	8.2	56.4	15.7	12.8	1.5	814.70	66.81	747.89	Peterson	DG-Tilden	
29067	8/30/01				267	8.3	55.2	16.7	12.9	1.5	922.80	76.59	846.21	Peterson	DG-Tilden	
29070	8/31/01				260	7.6	54.3	17.4	12.7	1.5	669.10	50.85	618.25	Peterson	DG-Tilden	
29079	8/31/01				251	7.9	55.7	15.2	13.0	1.0	1006.67	79.53	927.14	Peterson	DG-Tilden	
29080	8/31/01				251	5.9	56.5	14.3	13.1	1.0	827.28	48.81	778.47	Peterson	DG-Tilden	
29082	8/31/01				251	5.1	55.3	15.6	13.1	1.0	864.87	44.11	820.76	Peterson	DG-Tilden	
29083	9/1/01				251	3.4	56.9	12.8	13.8	1.0	1157.67	39.36	1118.31	Peterson	DG-Tilden	
29084	9/1/01				251	4.1	55.5	12.8	13.4	1.0	1164.67	47.75	1116.92	Peterson	DG-Tilden	
29085	9/1/01				251	5.1	57.0	13.7	13.4	1.0	1078.75	55.02	1023.73	Peterson	DG-Tilden	

Danielson Grain
Assembly Sheet #

Scale		DG	Dest													
Tkt #	Date	BOL #	Tkt #	Grd	FN	Dock	Tst Wt	Moist	Pro	Dam	Gross Bu	Dock	Net Bu	Carrier	Dest	
29086	9/1/01				248	4.5	55.4	13.1	13.9	1.5	388.33	17.47	370.86	Peterson	DG-Tilden	
29087	9/1/01				248	4.9	56.4	14.4	13.6	1.5	702.38	34.42	667.96	Peterson	DG-Tilden	
29088	9/1/01				248	7.7	53.9	19.5	12.3	1.5	612.73	47.18	565.55	Peterson	DG-Tilden	
29089	9/1/01				248	4.5	55.1	17.6	12.1	1.5	954.77	42.96	911.81	Peterson	DG-Tilden	
29090	9/1/01				248	5.3	54.8	16.8	12.6	1.5	797.15	42.25	754.90	Peterson	DG-Tilden	
29091	9/1/01				248	5.5	54.9	18.6	12.5	1.5	872.10	47.97	824.13	Peterson	DG-Tilden	
29092	9/1/01				248	7.3	54.1	18.8	12.9	1.5	930.93	67.96	862.97	Peterson	DG-Tilden	
29093	9/1/01				248	6.8	56.2	16.3	12.5	1.5	878.17	59.72	818.45	Peterson	DG-Tilden	
29094	9/1/01				248	4.2	55.4	17.1	12.3	1.5	790.53	33.20	757.33	Peterson	DG-Tilden	
29095	9/1/01				248	3.8	56.1	16.2	12.5	1.5	880.82	33.47	847.35	Peterson	DG-Tilden	
29096	9/1/01				248	6.4	54.0	18.6	12.5	1.5	732.03	46.85	685.18	Peterson	DG-Tilden	
29097	9/1/01				248	3.9	55.2	17.5	12.8	1.5	891.12	34.75	856.37	Peterson	DG-Tilden	
29098	9/1/01				248	3.7	56.3	16.4	12.7	1.5	888.90	32.89	856.01	Peterson	DG-Tilden	
29099	9/1/01				248	12.5	53.0	20.8	11.7	1.5	251.12	31.39	219.73	Peterson	DG-Tilden	
29100	9/2/01				281	2.9	56.2	15.1	13.0	3.0	764.53	22.17	742.36	Peterson	DG-Tilden	
29101	9/2/01				281	1.7	56.6	14.3	13.8	3.0	1091.08	18.55	1072.53	Peterson	DG-Tilden	
29102	9/2/01				281	1.3	57.2	13.6	13.7	3.0	827.42	10.76	816.66	Peterson	DG-Tilden	
29103	9/2/01				281	1.7	57.4	13.1	14.3	3.0	1105.67	18.80	1086.87	Peterson	DG-Tilden	
29104	9/2/01				281	1.2	57.0	13.1	14.1	3.0	957.67	11.49	946.18	Peterson	DG-Tilden	
29105	9/2/01				281	1.3	57.1	13.0	14.1	3.0	961.00	12.49	948.51	Peterson	DG-Tilden	
29106	9/2/01				281	1.2	57.3	12.6	14.1	3.0	814.00	9.77	804.23	Peterson	DG-Tilden	
29107	9/2/01				281	1.1	57.3	12.6	14.1	3.0	891.00	9.80	881.20	Peterson	DG-Tilden	
												0.00	0.00			
												0.00	0.00			
												0.00	0.00			
												0.00	0.00			
												0.00	0.00			
Base Price		\$ 2.86										0.00	0.00			
Discounts -												0.00	0.00			
test weight		(0.31)										0.00	0.00			
moisture		(0.04)										0.00	0.00			
protein		(0.03)										0.00	0.00			
grade		(0.20)										0.00	0.00			
damage		(0.10)										0.00	0.00			
fall #'s		(0.24)										0.00	0.00			
												0.00	0.00			
Net Price		\$ 1.94										0.00	0.00			
												0.00	0.00			
												0.00	0.00			
												0.00	0.00			
Thank You for Your Business								Total Bushels			100,490.93	2953.37	97,537.56			
								Price Per Bushel					\$ 1.94			
													\$189,222.87			
								Less Commodity Tax					\$ 975.38			
								Less CCC Payment					\$ 41,227.22			
								Balance Due					\$147,020.27			
								Check No								
								Date Issued								

Payment Re: Soybean Sales

Date	Payee	Keywest	Alan Peterson	Corwin Peterson	Peterson Farms
11-14-01	Keywest	\$ 143,000.00			
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09-27-02	CCC / Keywest	199,686.76			
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11-24-02	CCC / Alan (Reimb.)		(731.52)		
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11-26-02	CCC / Peterson				28,046.30
12-24-02	Ag Service / Peterson				100,000.00
01-31-03	Ag Service / Alan		68,647.65		
01-31-03	Ag Service / Corwin			60,155.82	
03-07-03	Ag Service / Corwin			141,500.00	
07-03-03	Ag Service / Peterson				100,000.00
08-11-03	Ag Service / Peterson				100,000.00
08-27-03	Ag Service / Peterson				150,000.00
09-04-03	Corwin Peterson			35,000.00	
09-16-03	Alan Peterson		26,000.00		
09-24-03	Ag Service / Peterson				50,000.00
10-03-03	Ag Service / Keywest	100,000.00			
11-14-03	Rinderknecht / Peterson				16,517.50
12-05-03	Ag Service / Peterson				100,000.00
12-05-03	Ag Service / Keywest	100,000.00			
12-10-03	Ag Service / Keywest	100,000.00			
12-12-03	Ag Service / Peterson				70,000.00
Various	Rinderknecht / Keywest	42,225.00			
	Total Disbursements	875,311.76	375,646.39	352,723.66	1,217,278.29
	Applied on 2001 Sales:				
	Alan Peterson		(29,054.93)		
	Keywest Farms	(131,966.96)			
	Peterson Farms		(59,147.76)		(250,000.00)
	Applied on 2003 Sales:				
	Alan Peterson		(135,717.44)		
	Corwin Peterson			(300,934.19)	
	Keywest Farms	(743,313.25)			
	Peterson Farms		(151,726.26)	(51,789.47)	(967,278.29)
	Balance of Advances	\$ 31.55	-	-	-
	Bushels Unsettled		<u>32,573.37</u>		

Danielson Grain
Assembly Sheet #

Customer:	PETERSON FARMS											Date:	8/20/01		
Commodity:	WHEAT														
Scale		DG	Dest												
Tkt #	Date	BOL #	Tkt #	Grd	FN	Dock	Tst Wt	Moist	Pro	Dam	Gross Bu	Dock	Net Bu	Carrier	Dest
24554	8/21/01			248	1.3	55.6	14.5	13.6	0.8		868.12	11.29	856.83	Peterson	DG-Tilden
24555	8/21/01			248	1.4	55.0	16.2	13.8	0.8		896.82	12.56	884.26	Peterson	DG-Tilden
24556	8/21/01			248	2.1	55.7	16.2	13.6	0.8		798.95	16.78	782.17	Peterson	DG-Tilden
24557	8/21/01			248	1.4	55.7	14.9	13.9	0.8		537.80	7.53	530.27	Peterson	DG-Tilden
24558	8/22/01			343	1.1	52.6	12.2	14.5	1.0		785.00	8.64	776.36	Peterson	DG-Tilden
24559	8/22/01			343	0.9	52.0	10.7	14.4	1.0		867.33	7.81	859.52	Peterson	DG-Tilden
24560	8/22/01			343	1.9	52.0	10.5	14.3	1.0		732.33	13.91	718.42	Peterson	DG-Tilden
24561	8/22/01			343	0.9	52.2	9.7	14.5	1.0		895.33	8.06	887.27	Peterson	DG-Tilden
24562	8/22/01			343	1.1	52.5	9.7	14.5	1.0		641.33	7.05	634.28	Peterson	DG-Tilden
24563	8/22/01			343	1.0	52.1	10.0	14.7	1.0		985.00	9.85	975.15	Peterson	DG-Tilden
24564	8/22/01			343	1.1	52.0	9.7	14.2	1.0		821.33	9.03	812.30	Peterson	DG-Tilden
24565	8/22/01			343	1.4	53.0	9.7	14.7	1.0		832.00	11.65	820.35	Peterson	DG-Tilden
24566	8/22/01			343	1.1	52.4	10.4	14.7	1.0		800.67	8.81	791.86	Peterson	DG-Tilden
24567	8/22/01			343	1.0	52.5	10.7	15.1	1.0		647.33	6.47	640.86	Peterson	DG-Tilden
24568	8/22/01			343	1.0	53.0	10.8	15.0	1.0		855.67	8.56	847.11	Peterson	DG-Tilden
24580	8/24/01			251	0.1	54.0	13.6	14.5	1.0		927.93	0.93	927.00	Peterson	DG-Tilden
24581	8/24/01			251	1.8	51.5	10.4	14.4	1.0		751.00	13.52	737.48	Peterson	DG-Tilden
24582	8/24/01			251	1.8	49.6	11.5	14.6	1.0		757.33	13.63	743.70	Peterson	DG-Tilden
24583	8/24/01			251	1.5	49.0	13.5	14.7	1.0		630.67	9.46	621.21	Peterson	DG-Tilden
24584	8/24/01			318	1.4	52.2	13.3	13.9	1.5		849.00	11.89	837.11	Peterson	DG-Tilden
24585	8/24/01			318	1.2	52.4	13.3	14.3	1.5		947.00	11.36	935.64	Peterson	DG-Tilden
24586	8/24/01			318	1.1	51.9	12.6	14.8	1.5		857.67	9.43	848.24	Peterson	DG-Tilden
24587	8/24/01			318	1.4	52.2	12.3	14.5	1.5		976.33	13.67	962.66	Peterson	DG-Tilden
24588	8/24/01			318	1.2	52.2	11.9	14.6	1.5		596.00	7.15	588.85	Peterson	DG-Tilden
24589	8/24/01			318	2.3	52.0	12.2	14.6	1.5		901.33	20.73	880.60	Peterson	DG-Tilden
24590	8/24/01			318	0.6	51.9	11.9	14.2	1.5		949.33	5.70	943.63	Peterson	DG-Tilden
24591	8/24/01			318	1.1	52.3	12.0	14.2	1.5		732.33	8.06	724.27	Peterson	DG-Tilden
24592	8/24/01			318	1.4	52.1	11.7	13.9	1.5		873.33	12.23	861.10	Peterson	DG-Tilden
24593	8/24/01			318	1.5	52.2	11.5	14.3	1.5		929.33	13.94	915.39	Peterson	DG-Tilden
24594	8/24/01			318	1.3	52.8	11.6	14.1	1.5		808.33	10.51	797.82	Peterson	DG-Tilden
24595	8/24/01			318	1.2	52.2	11.5	14.3	1.5		830.67	9.97	820.70	Peterson	DG-Tilden
24596	8/24/01			318	1.3	51.4	13.1	14.6	1.5		898.67	11.68	886.99	Peterson	DG-Tilden
24597	8/24/01			318	1.3	51.6	11.3	14.2	1.5		801.00	10.41	790.59	Peterson	DG-Tilden
24598	8/24/01			318	1.3	52.1	11.7	14.0	1.5		943.00	12.26	930.74	Peterson	DG-Tilden
24599	8/24/01			318	1.7	52.6	11.6	14.0	1.5		925.33	15.73	909.60	Peterson	DG-Tilden
24600	8/27/01			248	1.5	52.1	13.5	14.0	6.6		769.67	11.55	758.12	Peterson	DG-Tilden
24601	8/27/01			248	1.5	52.0	13.4	14.3	6.6		974.00	14.61	959.39	Peterson	DG-Tilden
24602	8/27/01			248	1.3	52.1	12.7	14.1	6.6		785.67	10.21	775.46	Peterson	DG-Tilden
24603	8/27/01			248	1.5	51.6	12.4	14.7	6.6		957.33	14.36	942.97	Peterson	DG-Tilden
24604	8/27/01			248	1.2	52.3	12.3	13.9	6.6		763.00	9.16	753.84	Peterson	DG-Tilden
24605	8/27/01			248	1.2	52.3	11.8	14.0	6.6		1073.00	12.88	1060.12	Peterson	DG-Tilden
24606	8/27/01			248	1.5	52.5	11.7	14.0	6.6		792.00	11.88	780.12	Peterson	DG-Tilden
24607	8/27/01			248	1.5	52.6	11.6	14.4	6.6		806.67	12.10	794.57	Peterson	DG-Tilden
24608	8/27/01			257	1.8	53.1	11.7	14.0	6.2		828.00	14.90	813.10	Peterson	DG-Tilden
24609	8/27/01			257	1.3	52.8	12.1	14.2	6.2		871.67	11.33	860.34	Peterson	DG-Tilden
24610	8/27/01			257	1.5	52.8	10.5	13.9	6.2		903.33	13.55	889.78	Peterson	DG-Tilden

22682

DANIELSON GRAIN

P.O. BOX 421
EAST GRAND FORKS, MN 56721
(218) 773-6854



149 Gateway Drive NE
East Grand Forks, MN 56721
Tel/Fax 877-773-5711
www.americanfederalbank.com

DATE November 17, 2003

PAY Zero and no/100

TO
THE
ORDER
OF
Peterson Farms

\$ 0.00

NOT NEGOTIABLE

11022682110 112912710041: 80000152601#

DANIELSON GRAIN

Check #22682

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com
DELUXE - FORM WVCB-2 V-2

DATE	DESCRIPTION	AMOUNT
11-17-03	22100	\$ 78,539.80
	50600	243,458.62
	24600	(1,609.99)
	11805 Payment of Grain Assembly Sheet # 2714 and 3491. (Soybeans)	(249,499.21)
	11805	(70,889.22)
		<u><u>\$ 0.00</u></u>

V-2

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA (FERGUS FALLS)

Name of Debtor DANIEL MILLER	Case Number 04-60106 - DDO	PROOF OF SERVICE
<p>Name of Creditor (The person or other entity to whom the debtor owes money or property):</p> <p><i>Peterson Farms P.O. Box 97 31700 Co Rd 11 Wendell, MN 56570</i></p> <p>Telephone Number: <i>218-458-2528</i></p>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
<p>Account or other number by which creditor identifies debtor:</p> <p><i>Check here if this claim replaces claims a previously filed claim, dated _____.</i></p>		<input type="checkbox"/> Retired benefits as defined in 11 U.S.C. §1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <i>6 cans stored 160, 293.49 less 10.15</i>	<input type="checkbox"/> Check here if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other	
2. Date debt was incurred: <i>7-11-2001 - 7-4-2003</i>	3. If court judgment, date obtained:	
4. Total Amount of Claims at Time Case Filed: <i>\$ 1,900.000 - 00</i>	If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.	
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).	6. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,650)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$ 2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) _____.	
<i>*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>		
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.	SEND CLAIM TO:	
8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.	U.S. BANKRUPTCY COURT 204-U.S. COURTHOUSE 118 SOUTH MILL STREET FERGUS FALLS, MN 56537	
Date <i>7-13-04</i>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <i>Peterson Farms by Daniel O. Peterson Partner</i> <i>Amber O. Peterson</i> <small>Penalty for presenting fraudulent claim: Fine of up to \$50,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</small>	

In re Daniel S Miller
Debtor

Case No. 04-60106
(If known)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Type of Priority: Certain Farmers and Fishermen

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions.)	CODETOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
ACCOUNT NO. P M Farming PO Box 555 East Grand Forks MN 56721		grain		X		205,067.00	4,650.00
ACCOUNT NO. Pat Garry RR 1, Box 124 Euclid MN 56722		grain		X		5,089.00	4,650.00
ACCOUNT NO. Pat Noll 1284 State Hwy 200 Mahnomen MN 56557		grain		X		36,011.95	4,650.00
ACCOUNT NO. Peterson Farms 31760 County Road 11 PO Box 97 Wendell MN 56590 Kevin Duffy Duffy Law Office 1008 W 2nd St P.O. Box 715 Thief River Falls, MN 56701		grain		X		393,370.00	4,650.00
ACCOUNT NO. Randy Kroepiln 3434 Odyssey Circle Grand Forks ND 58201		grain		X		84,565.65	4,650.00



CUSTOMER RECEIPT

Bank Check

CHECK NUMBER 185557

DATE 11-14-2003

CHECK AMOUNT *****16,517.50

RELATED ACCOUNT 8000615260

NON NEGOTIABLE

Nancy Rinderknecht
RE: Danielson Grainadvance on Peterson Farms'
Soybean Sales

EXTENSION	
CHECK #	
ACCT #	11805

TELLER COPY



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Page: 1 of 9
Account Number: 8000615260
Statement Date: 11-28-2003
Number of Checks: 258

Happy Holidays
from all of us
at American Federal

DANIELSON GRAIN
PO BOX 421
EAST GRAND FORKS MN 56721

Statement Summary

Account Number	Type	Balance
8000615260	Business Partner Checking	5,376.46

Account Summary for Business Partner Checking - 8000615260

Starting Balance	+ Deposits	- Interest Paid	- Withdrawals	- Service Charges	= Ending Balance
-12.29	3,422,768.31	0.00	3,415,311.85	2,067.71	5,376.46

Transactions for Business Partner Checking - 8000615260

Date	Description	Checks/ Debits	Deposits/ Credits
11-03	Wire In Charge	-10.00	
11-03	Descriptive Deposit Bankwie West Central Ag		200,000.00
11-04	Withdrawal - CK # 22394	RUSSELL HALVERSON -47,654.94	
11-04	Bank Check Fee	-1.00	
11-04	Wire In Charge	-10.00	
11-04	Insufficient Funds Charge CK # 22384	-22.00	
11-04	Insufficient Funds Charge CK # 22330	-22.00	
11-04	Insufficient Funds Charge CK # 22457	-22.00	
11-04	Insufficient Funds Charge CK # 22449	-22.00	
11-04	Insufficient Funds Charge CK # 22324	-22.00	
11-04	Deposit		235,624.52
11-05	Deposit		741.35
11-05	Descriptive Deposit Bankwire Goldenberg Rehmeyer		24,800.00
11-05	Withdrawal	-79,109.84 *	
11-05	Insufficient Funds Charge CK # 22408	-22.00	
11-05	Descriptive Deposit Bankwire Lansing Grain Company		80,355.45
11-05	Wire In Charge	-10.00	
11-05	Wire In Charge	-10.00	
11-05	Withdrawal - CK # 22371 (PARTIAL)	LONESOME LAND -14,352.87	
11-06	Withdrawal - CK # 22429	MYRON JOHNSON -9,204.98	
11-06	Withdrawal - CK # 22281	HUVDE TRUCKING -2,614.69	
11-06	Insufficient Funds Charge CK # 22522	-22.00	
11-06	Insufficient Funds Charge CK # 22499	-22.00	
11-06	Insufficient Funds Charge CK # 22100	-22.00	
11-06	Insufficient Funds Charge CK # 22523	-22.00	
11-06	Insufficient Funds Charge CK # 22524	-22.00	
11-06	Insufficient Funds Charge CK # 22443	-22.00	

* EFT 10-27-03 HOWARD STEINMETZ 500.00
CK # 22407 HOWARD STEINMETZ 12000.00
#22377 (PARTIAL) LONESOME LAND 10000.00
#22319 J.C. PHILIPPS 26606.84
BANK FEE 3.00



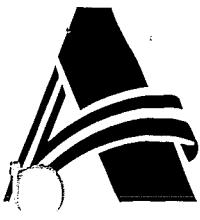
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Page: 2 of 9
Account Number: 8000615260
Statement Date: 11-28-2003

Business Partner Checking - 8000615260 CONTINUED

Date	Description	Checks/ Debits	Deposits/ Credits
11-06	Insufficient Funds Charge CK # 22480	-22.00	
11-06	Insufficient Funds Charge CK # 22304	-22.00	
11-06	Insufficient Funds Charge CK # 22344	-22.00	
11-06	Insufficient Funds Charge CK # 22461	-22.00	
11-06	Insufficient Funds Charge CK # 22403	-22.00	
11-06	Insufficient Funds Charge CK # 22323	-22.00	
11-06	Insufficient Funds Charge CK # 22502	-22.00	
11-06	Insufficient Funds Charge CK # 22366 ✓	-22.00	
11-06	Insufficient Funds Charge CK # 22378	-22.00	
11-06	Insufficient Funds Charge CK # 22459	-22.00	
11-07	Insufficient Funds Charge CK # 22287	-22.00	
11-07	Insufficient Funds Charge CK # 22422	-22.00	
11-07	Insufficient Funds Charge CK # 22421	-22.00	
11-07	Insufficient Funds Charge CK # 22419	-22.00	
11-07	Insufficient Funds Charge CK # 22389	-22.00	
11-07	Insufficient Funds Charge CK # 22458	-22.00	
11-07	Insufficient Funds Charge CK # 22158	-22.00	
11-07	Insufficient Funds Charge CK # 22386	-22.00	
11-07	Insufficient Funds Charge CK # 22506	-22.00	
11-07	Insufficient Funds Charge CK # 22532	-22.00	
11-07	Insufficient Funds Charge CK # 22504	-22.00	
11-07	Insufficient Funds Charge CK # 22456	-22.00	
11-07	Insufficient Funds Charge CK # 22355	-22.00	
11-07	Insufficient Funds Charge CK # 22511	-22.00	
11-07	Insufficient Funds Charge CK # 22360	-22.00	
11-07	Descriptive Deposit Bankwire West Central Ag cle# 22443 -4,291.40 - Dans Trucking	100,000.00	
11-10	Withdrawal ck# 22408 -44,955.14 - David Kirsch		
11-10	Withdrawal ck# 22382 -26,568.82 - Kevin Amiot		
11-10	ACH Withdrawal TRUCKERS INN TRU - TRUCKERS I-finchg	30.00	
11-10	ACH Withdrawal TRUCKERS INN TRU SERIAL #: 22376 ck# 22376 <200.00/ Larry Rick endorsed to Trucker's Inn	200.00	
11-10	Insufficient Funds Charge CK # 22287 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22422 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22421 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22419 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22389 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22458 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22158 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22386 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22506 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22532 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22355 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22511 (Reverse)	22.00	
11-10	Insufficient Funds Charge CK # 22360 (Reverse)	22.00	
11-10	Descriptive Deposit Bankwire - Harris Chgo	17,000.00	
11-10	Wire In Charge	-10.00	
11-10	Withdrawal	-11,972.35 - wrong name	
11-10	Bank Check Fee	1.00	
11-10	Deposit		2,813.16
11-10	Deposit		13,635.70
11-10	Deposit Check had to be reissued with correct name orig ck at 12:07		11,972.35
11-10	Withdrawal Reissue of a check with the correct ck# 22499 -11,972.35 Joe Street J.		
11-12	ACH Withdrawal EFTPS - CHICAGO — USATAXPYMT	-2,017.75	



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Page: 3 of 9
Account Number: 8000615260
Statement Date: 11-28-2003

Business Partner Checking - 8000615260 CONTINUED

Date	Description	Checks/ Debits	Deposits/ Credits
11-12	Insufficient Funds Charge CK # 22590	-22.00	
11-12	Insufficient Funds Charge CK # 22581	-22.00	
11-12	Insufficient Funds Charge CK # 22566	-22.00	
11-12	Insufficient Funds Charge CK # 22599	-22.00	
11-12	Insufficient Funds Charge CK # 22557	-22.00	
11-12	Insufficient Funds Charge CK # 22436	-22.00	
11-12	Insufficient Funds Charge CK # 22524	-22.00	
11-12	Insufficient Funds Charge CK # 22523	-22.00	
11-12	Insufficient Funds Charge CK # 22480	-22.00	
11-12	Insufficient Funds Charge CK # 22344	-22.00	
11-12	Insufficient Funds Charge CK # 22526	-22.00	
11-12	Insufficient Funds Charge CK # 22474	-22.00	
11-12	Insufficient Funds Charge CK # 22578	-22.00	
11-12	Insufficient Funds Charge CK # 22600	-22.00	
11-12	Insufficient Funds Charge CK # 22328	-22.00	
11-12	Insufficient Funds Charge CK # 22428	-22.00	
11-12	Insufficient Funds Charge CK # 22366	-22.00	
11-12	Insufficient Funds Charge CK # 22513	-22.00	
11-12	Insufficient Funds Charge CK # 22509	-22.00	
11-12	Insufficient Funds Charge CK # 22516	-22.00	
11-12	Insufficient Funds Charge CK # 22477	-22.00	
11-12	Descriptive Deposit Bankwire West Central Ag		250,000.00
11-12	Descriptive Deposit Bankwire West Central Ag		250,000.00
11-13	Deposit		78,924.99
11-13	Wire In Charge	-10.00	
11-13	Wire In Charge	-10.00	
11-13	Descriptive Withdrawal Bank wire sent twice	-250,000.00	
11-13	ACH Withdrawal MN DEPT REVENUE MN DEPT OF REVENUE - MN REV PAY	-168.00	
11-13	Descriptive Deposit Bank Wire - Bank One Michigan		Lansing Gr 19,610.62
11-14	Wire In Charge	-10.00	
11-14	Withdrawal	Bk ck -16,517.50 - Peterson Farms	
11-14	Bank Check Fee	-1.00	
11-14	Withdrawal	ck# 22461 -1,742.59 - Hovde Trucking	
11-14	Bank Check Fee	-1.00	
11-14	Withdrawal	ck# 22629 -5,200.00 - Klein Trucking	
11-14	Bank Check Fee	-1.00	
11-14	Withdrawal	ck# 22304 -2,133.02 - Steve Bren	
11-14	Bank Check Fee	-1.00	
11-14	Descriptive Withdrawal bank wire and fee	-9,115.00 - Goldenberg	
11-14	Insufficient Funds Charge CK # 22550	-22.00	
11-14	Insufficient Funds Charge CK # 22549	-22.00	
11-14	Insufficient Funds Charge CK # 22553	-22.00	
11-14	Insufficient Funds Charge CK # 22613	-22.00	
11-14	Insufficient Funds Charge CK # 22323	-22.00	
11-14	Insufficient Funds Charge CK # 22343	-22.00	
11-14	Descriptive Deposit Bankwire Lansing Grain Company		64,748.26
11-14	Wire In Charge	-10.00	
11-17	Deposit		722.60
11-17	Descriptive Deposit Bankwire Lansing Grain		15,497.11
11-17	Deposit		23,522.26
11-17	Deposit		21,988.95
11-17	Wire In Charge	-10.00	



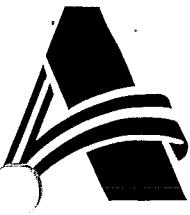
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Business Partner Checking - 8000615260 CONTINUED

Date	Description	Checks/ Debits	Deposits/ Credits
11-17	Insufficient Funds Charge CK # 22498	-22.00	
11-17	Insufficient Funds Charge CK # 22539	-22.00	
11-17	Insufficient Funds Charge CK # 22582	-22.00	
11-17	Insufficient Funds Charge CK # 22604	-22.00	
11-17	Insufficient Funds Charge CK # 22574	-22.00	
11-17	Insufficient Funds Charge CK # 22554	-22.00	
11-17	Insufficient Funds Charge CK # 22485	-22.00	
11-17	Insufficient Funds Charge CK # 22639	-22.00	
11-17	Insufficient Funds Charge CK # 22641	-22.00	
11-17	Insufficient Funds Charge CK # 22625	-22.00	
11-17	Insufficient Funds Charge CK # 22328	-22.00	
11-17	Insufficient Funds Charge CK # 22565	-22.00	
11-17	Insufficient Funds Charge CK # 22533	-22.00	
11-17	Insufficient Funds Charge CK # 22406	-22.00	
11-17	Insufficient Funds Charge CK # 22536	-22.00	
11-17	Insufficient Funds Charge CK # 22538	-22.00	
11-18	Descriptive Deposit Bankwire West Central Ag		200,000.00
11-18	Insufficient Funds Charge CK # 22592	-22.00	
11-19	Wire In Charge	-10.00	
11-19	Deposit		552.62
11-19	Deposit		36,025.89
11-19	Descriptive Deposit Bankwire Lansing Grain		46,300.90
11-20	Wire In Charge	-10.00	
11-20	Withdrawal	CK# 22100 -5,782.47 James Dahl	
11-20	Bank Check Fee	-2.00	
11-20	Withdrawal	CK# 22502 -120.00 Larry Rick	
11-20	Insufficient Funds Charge CK # 22683	-22.00	
11-20	Insufficient Funds Charge CK # 22693	-22.00	
11-20	Insufficient Funds Charge CK # 22691	-22.00	
11-20	Insufficient Funds Charge CK # 22568	-22.00	
11-20	Insufficient Funds Charge CK # 22490	-22.00	
11-20	Insufficient Funds Charge CK # 22580	-22.00	
11-20	Insufficient Funds Charge CK # 22464	-22.00	
11-20	Insufficient Funds Charge CK # 22454	-22.00	
11-20	Insufficient Funds Charge CK # 22450	-22.00	
11-20	Insufficient Funds Charge CK # 22451	-22.00	
11-20	Insufficient Funds Charge CK # 22688	-22.00	
11-20	Insufficient Funds Charge CK # 22663	-22.00	
11-20	Insufficient Funds Charge CK # 22689	-22.00	
11-20	Insufficient Funds Charge CK # 22516	-22.00	
11-20	Insufficient Funds Charge CK # 22696	-22.00	
11-20	Descriptive Deposit Bankwire Goldenberg Hehmeyer		32,600.00
11-20	Wire In Charge	-10.00	
11-21	Descriptive Deposit Bankwire West Central Ag		100,000.00
11-21	Wire In Charge	-10.00	
11-21	Insufficient Funds Charge CK # 22683 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22693 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22691 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22568 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22490 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22580 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22464 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22454 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22450 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22451 (Reverse)	22.00	



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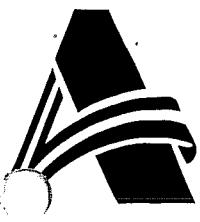
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Business Partner Checking - 8000615260 CONTINUED

Date	Description	Checks/ Debits	Deposits/ Credits
11-21	Insufficient Funds Charge CK # 22688 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22663 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22689 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22516 (Reverse)	22.00	
11-21	Insufficient Funds Charge CK # 22696 (Reverse)	22.00	
11-21	Deposit	337.08	
11-21	Deposit	9,325.93	
11-21	Withdrawal Outgoing Wire	-11,700.00	Goldenberg
11-21	Descriptive Deposit Bankwire Lansing Grain Company		36,408.64
11-21	Descriptive Withdrawal Outgoing Wire Fee	-15.00	
11-24	Descriptive Deposit Bankwire Lansing Grain Company		55,524.78
11-24	Insufficient Funds Charge CK # 22592	-22.00	
11-25	Wire In Charge	-10.00	
11-25	ACH Withdrawal MN DEPT REVENUE MN DEPT OF REVENUE - MN REV PAY	-212.00	
11-25	ACH Withdrawal EFTPS - CHICAGO - USATAXPYMT	-2,145.33	
11-25	Descriptive Deposit Bankwire Goldenberg Hehmeyer		21,000.00
11-25	Wire In Charge	-10.00	
11-25	Descriptive Deposit Bankwire Lansing Grain		37,442.21
11-25	Deposit	621.48	
11-26	Wire In Charge	-10.00	
11-26	Withdrawal	Partial ck #22592 -75,000.00	Randy Kroeplin
11-26	Bank Check Fee	1.00	
11-26	Insufficient Funds Charge CK # 22695	-22.00	
11-26	Insufficient Funds Charge CK # 22739	-22.00	
11-26	Insufficient Funds Charge CK # 22549	-22.00	
11-26	Insufficient Funds Charge CK # 22553	-22.00	
11-26	Insufficient Funds Charge CK # 22733	-22.00	
11-26	Insufficient Funds Charge CK # 22743	-22.00	
11-26	Insufficient Funds Charge CK # 22615	-22.00	
11-26	Insufficient Funds Charge CK # 22745	-22.00	
11-26	Insufficient Funds Charge CK # 22710	-22.00	
11-26	Insufficient Funds Charge CK # 22594	-22.00	
11-26	Insufficient Funds Charge CK # 22494	-22.00	
11-26	Insufficient Funds Charge CK # 22662	-22.00	
11-26	Insufficient Funds Charge CK # 22711	-22.00	
11-26	Insufficient Funds Charge CK # 22537	-22.00	
11-26	Descriptive Deposit Bankwire Lansing Grain Company		38,065.78
11-26	Descriptive Deposit Bankwire West Central Ag		200,000.00
11-28	Withdrawal	Partial ck #22592 -40,000.00	Randy Kroeplin
11-28	Wire In Charge	-10.00	
11-28	Insufficient Funds Charge CK # 22720	-22.00	
11-28	Insufficient Funds Charge CK # 22771	-22.00	
11-28	Service Charge Assessed	-8.71	

Checks for Business Partner Checking - 8000615260

Date	Check Number	Amount	Date	Check Number	Amount
11-05	21846	11,43	11-21	22117	5,000.00
11-26	21928*	913.88	11-10	222031*	561.08
11-26	22018*	1,376.05	11-07	22158*	715.51
11-03	22025*	5,281.56	11-06	22229	205.85



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Business Partner Checking - 8000615260 CONTINUED

Date	Check Number	Amount	Date	Check Number	Amount
11-13	22247*	57.62	11-20	22446*	231.76
10-31	22254*	95.85	11-03	22447	614.55
11-13	22285*	3,267.35	11-21	22448	165.13
11-07	22287*	3,958.00	11-04	22449	1,579.46
11-03	22290*	2,005.24	11-20	22450	227.47
11-13	22292*	56.59	11-20	22451	184.60
11-13	22293	57.23	11-24	22452	33.15
11-24	22314*	1,113.34	11-20	22454*	594.66
11-13	22315	882.71	11-10	22456*	536.04
11-14	22323*	638.48	11-04	22457	2,102.19
11-04	22324	404.28	11-07	22458	1,931.91
11-17	22328*	683.41	11-10	22459	839.62
11-04	22330*	2,125.18	11-03	22460	250.00
11-04	22332*	25,000.00	11-12	22463*	339.30
11-05	22335*	10,544.71	11-20	22464	622.42
11-05	22340*	372.00	11-21	22465	1,193.43
11-14	22343*	500.00	11-05	22467*	53,869.12
11-12	22344	2,000.00	11-05	22468	400.00
11-03	22352*	497.21	11-19	22471*	92.84
11-07	22355*	199.81	11-26	22473*	1,195.36
11-07	22360*	49.83	11-12	22474	1,281.73
11-05	22363*	41.97	11-28	22475	23.40
11-12	22366*	158.96	11-10	22476	392.60
11-05	22368*	10,869.43	11-12	22477	8.00
11-06	22375*	365.53	11-10	22479*	809.34
11-04	22384*	66,746.13	11-12	22480	2,500.00
11-07	22386*	1,346.80	11-21	22482*	35.00
11-05	22387	4,270.30	11-17	22485*	2,350.00
11-05	22388	6,328.95	11-17	22486	2,400.00
11-07	22389	2,109.65	11-18	22489*	5,440.00
11-05	22390	10,590.28	11-20	22490	1,225.40
11-05	22392*	823.68	11-18	22491	575.43
11-10	22395*	1,980.56	11-26	22494*	149.02
11-25	22396	689.36	11-14	22495	4,953.00
11-04	22399*	46,660.30	11-17	22498*	100,000.00
11-03	22401*	2,355.02	11-05	22500*	5,000.00
11-04	22404*	15,000.00	11-06	22501	450.00
11-19	22405	939.33	11-05	22503*	556.06
11-17	22406	215.26	11-10	22504	566.03
11-10	22412*	1,309.25	11-13	22505	604.89
11-05	22414*	15,000.00	11-07	22506	653.04
11-07	22419*	3,374.26	11-05	22507	475.57
11-04	22420	1,124.75	11-05	22508	774.49
11-07	22421	3,658.43	11-12	22509	911.55
11-07	22422	3,667.01	11-10	22510	1,080.46
11-03	22423	5,163.56	11-07	22511	61.96
11-06	22426*	3,350.30	11-06	22512	849.58
11-12	22428*	310.99	11-12	22513	105.06
10-31	22431*	1,630.29	11-12	22515*	199.81
11-03	22432	3,600.00	11-20	22516	49.88
11-28	22435*	40.11	11-06	22517	139.75
11-18	22436	5,720.00	11-10	22521	101.08
11-13	22437	390.00	11-12	22523*	5,000.00
11-19	22439*	219.00	11-12	22524	5,000.00
11-24	22444*	379.73	11-12	22526	1,571.32

22446 See last entry



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Business Partner Checking - 8000615260 CONTINUED

Date	Check Number	Amount	Date	Check Number	Amount
11-05	22528*	23,788.13	11-18	22600	1,000.00
11-26	22529	29,253.67	11-18	22601	404.64
11-20	22530	59,355.79	11-17	22602	549.10
11-07	22532*	621.16	11-17	22604*	5,418.61
11-17	22533	493.71	11-17	22605	31,423.22
11-06	22534	1,969.89	11-18	22606	403.68
11-17	22536*	74.97	11-13	22608*	325.00
11-26	22537	16.94	11-24	22609	14,150.00
11-17	22538	44.00	11-18	22611*	1,250.00
11-17	22539	11,423.09	11-14	22613*	1,250.00
11-10	22540	2,449.10	11-13	22614	250.00
11-10	22541	1,866.80	11-26	22615	378.38
11-14	22546*	1,738.30	11-14	22617*	1,056.65
11-18	22548*	138.59	11-18	22623*	3,504.78
11-26	22549	11,227.29	11-14	22624	35.23
11-14	22550	52,364.17	11-17	22625	885.08
11-14	22551	24,634.93	11-18	22626	454.97
11-18	22552	339.43	11-18	22627	249.26
11-26	22553	8,430.31	11-24	22631*	3,719.82
11-17	22554	3,550.68	11-24	22632	24,356.44
11-13	22555	39,195.69	11-24	22633	2,899.54
11-10	22556	5,000.00	11-24	22634	15,000.00
11-12	22557	6,000.00	11-17	22639*	1,500.00
11-13	22558	160.12	11-17	22640	262.00
11-13	22559	1,430.56	11-17	22641	885.08
11-13	22560	157.36	11-24	22642	3,000.00
11-14	22561	11,492.32	11-20	22643	2,000.00
11-14	22562	672.50	11-17	22646*	908.91
11-11	22564*	1,565.49	11-21	22647	30,480.41
11-17	22565	345.77	11-21	22649*	1,185.19
11-12	22566	20,673.54	11-18	22650	422.52
11-20	22568*	1,408.11	11-18	22653*	3,952.32
11-19	22571*	150.00	11-18	22654	2,147.82
11-13	22573*	15,159.66	11-18	22655	1,236.45
11-17	22574	3,789.91	11-19	22656	158.50
11-21	22577*	154.35	11-17	22657	710.76
11-12	22578	1,098.70	11-18	22660*	515.13
11-19	22579	10.00	11-26	22662*	96.30
11-20	22580	628.08	11-20	22663	100.00
11-12	22581	33,238.25	11-18	22664	1,040.89
11-17	22582	5,732.85	11-19	22666	551.18
11-18	22583	5,098.16	11-25	22667	2,523.59
11-17	22584	17,758.42	11-28	22670*	1,254.71
11-17	22585	15,900.00	11-20	22683*	26,941.29
11-10	22586	733.39	11-20	22684	300.00
11-18	22588*	183.39	11-20	22688*	150.00
11-19	22589	2,232.48	11-20	22689	93.40
11-12	22590	120,000.00	11-24	22690	4,990.96
11-18	22593*	119.82	11-20	22691	3,327.30
11-26	22594	169.00	11-20	22692	15,000.00
11-21	22595	220.46	11-20	22693	15,000.00
11-25	22596	408.00	11-28	22694	2,126.98
11-26	22597	395.49	11-26	22695	89,198.33
11-19	22598	65.70	11-20	22696	37.00
11-12	22599	8,500.00	11-21	22698	1,440.61



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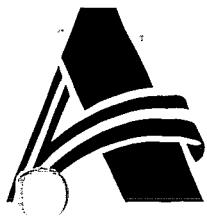
Business Partner Checking - 8000615260 CONTINUED

Date	Check	Number	Amount	Date	Check	Number	Amount
11-20		22699	579.50	11-21		22732*	1,000.00
11-24		22701*	307.06	11-26		22733	5,000.00
11-21		22702	499.27	11-25		22734	1,094.51
11-20		22703	523.32	11-28		22735	1,862.26
11-19		22704	438.25	11-28		22737*	3,313.31
11-19		22705	660.90	11-28		22740*	14,610.42
11-21		22706	1,136.23	11-28		22741	9,732.90
11-20		22708*	1,105.12	11-26		22743*	4,857.22
11-26		22710*	199.81	11-26		22745*	303.12
11-26		22711	49.83	11-26		22753*	1,963.84
11-24		22712	377.56	11-26		22759*	8,349.15
11-20		22717*	20,000.00	11-26		22760	14,693.20
11-24		22726*	1,450.44	11-26		22761	8,169.47
11-24		22727	1,025.91	11-26		22762	3,955.40
11-25		22729*	2,795.73	11-06		X22445*	12,272.58 *

* denotes a missing check

Daily Balance for Business Partner Checking - 8000615260

Date	Balance	Date	Balance	Date	Balance
11-03	135,908.85	11-12	499,918.15	11-21	74,123.54
11-04	235,972.38	11-13	78,732.88	11-24	56,822.37
11-05	31,694.12	11-14	63,134.10	11-25	105,997.54
11-06	-81.03	11-17	162.04	11-26	198,478.81
11-07	99,588.97	11-18	28,026.26	11-28	5,376.46
11-10	4,502.50	11-19	105,596.49		
11-11	2,937.01	11-20	32,546.53		



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ANALYSIS ACCT: 8000615260

ACCOUNT ANALYSIS SUMMARY

Transaction Type	Nbr Of Items	Price	Charge
ACH Debits	6 AT	0.0600	0.36
Account Maintenance	1 AT	5.0000	5.00
Checks Written	256 AT	0.1200	30.72
Local Items Deposited	25 AT	0.0600	1.50
Transit Items Deposited	8 AT	0.0800	0.64
TOTAL COST			\$38.22

Average Ledger Balance \$86,840.63

At an annual earnings rate of 0.935%, your transaction charges require an average available balance of

53,286.10

Average Collected Balance 68,335.12

Average Negative Collected Balance 2,719.32

Average Positive Collected Balance 71,054.44

Less Reserve Requirement 10.0000% 6,833.51

Net Average Available Balance 61,501.61

At an annual earnings rate of 0.935%, you receive an earnings credit allowance of

44.11

At an uncollected funds rate of 7.000%, the service charge assessed is

14.60

Net of the Earnings Allowance and Uncollected Funds is:

29.51

TOTAL COST (from above) 38.22

Net Excess (Shortfall) for Period -8.71

Service Charge assessed 8.71

DANIELSON GRAIN
Bank Account Reconciliation - American Federal Bank
November 2003

Outstanding Check List:

Check #	Amount	Check #	Amount	Check #	Amount	Check #	Amount
20755	175.00	22628	507.50	22768	2,762.50		
20766	48.00	22630	1,089.73	22769	2,385.31		
20987	30.71	22651	1,917.73	22770	5,925.65		
21088	892.42	22652	89.41	22771	16,000.00		
21598	113.41	22658	44,238.95	22772	15,000.00		
21599	424.47	22659	44,238.95	22773	646.57		
21600	144.11	22661	5,676.00	22774	372.74		
21689	9.70	22665	1,305.75	22775	93.00		
22015	312.51	22668	396.00	22776	576.03		
22024	400.00	22671	53.65	22777	1,048.80		
22248	816.61	22674	2,032.54	22778	5,919.90		
22274	217.92	22676	2,032.53	22780	5,000.00		
22295	1,122.10	22677	2,032.53	22782	200,000.00		
22300	54.00	22678	4,137.38	22784	494.29		
22306	10,844.73	22679	4,120.99	22785	373.54		
22312	968.09	22680	8,243.21	22786	2,284.06		
22339	430.73	22685	1,191.86	22787	1,977.94		
22341	586.00	22686	1,191.86	22788	191.08		
22347	231.12	22687	1,773.16				
22397	2,794.16	22700	18.73				
22409	6,277.83	22707	28.88				
22433	1,106.18	22715	1,000.00				
22434	26.11	22716	47,689.36				
22438	591.25	22718	49.59				
22453	3,781.83	22719	358.46				
22462	350.22	22720	30,000.00				
22466	21.37	22721	491.24				
22469	665.36	22722	816.67				
22470	244.96	22723	39.36				
22472	276.18	22724	190.00				
22483	322.59	22725	150.00				
22487	399.00	22728	1,869.14				
22488	125.00	22730	384.00				
22492	5.72	22731	653.20				
22496	46.10	22736	148.19				
22497	23.41	22738	89,316.39				
22520	348.32	22739	76,913.48				
22545	710.49	22742	6,430.50				
22547	100,607.17	22744	1,214.30				
22569	153.70	22746	75.77				
22570	3,528.86	22747	1,274.83				
22572	245.22	22749	7,076.90				
22575	113.10	22750	400.00				
22576	1,670.41	22751	2,277.31				
22610	40.00	22752	831.51				
22612	1,250.00	22754	2,591.24				
22618	358.45	22755	110.00				
22619	6,806.11	22763	867.48				
22620	6,806.11	22765	867.48				
22621	2,268.69	22766	867.48				
22622	2,268.69	22767	1,979.26				

Outstanding Checks

\$ 826,356.11

Balance per Statement	\$ 5,376.46
Add:	
Deposits not yet credited	
Subtract:	
Deposits not yet reversed	
Total	\$ 5,376.46
Subtract O.S. checks	826,356.11
Balance per books	\$ (820,979.65)

Exhibit H

DANIELSON GRAIN
BOX 421 218-773-6854
EAST GRAND FORKS, MN 56721

18858

75-1463/912

RURAL AMERICAN BANK
EAST GRAND FORKS
Your Community's Financial Center
East Grand Forks, MN

3-10-03 \$3,500.00
CHECK NO. DATE AMOUNT

PAY Three-Thousand Five-Hundred and no/100

TO THE Two River Trucking
ORDER OF

Security features
Included.
Details on back.

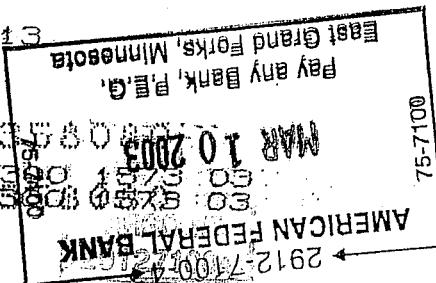
Nancy S. Ginderknecht

"00018858" "091214630" "111583" "0000350000"

For deposit only

Two River Trucking
Lyndon Minnick
by Nancy A. Spindelbeck

0910-0008-0
480218607 COUNTRY
480218607 03-11-00
480218607 1079 2092 13



In July '03 JBR

© DELUXE 00108

DEPOSIT TICKET

75-7100-2912

DANIELSON GRAIN
P.O. BOX 421
EAST GRAND FORKS, MN 56721



140 Gateway Drive NE
East Grand Forks, MN 56721
Toll Free 877-773-9711
www.americanfederalbank.com

DATE

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS <small>LIST EACH SEPARATELY</small>		
1 Lyndon Minske	33	93
2 13850		
3 Lyndon Minske	70	90
4 13850		
5 Lyndon Minske	50	00
6 13850		
7		
8		
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27		
28		

TOTAL FROM OTHER SIDE
OR ATTACHED LIST

◀ PLEASE
RE-ENTER
TOTAL HERE

T
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60399 93

Checks and other items are received for deposit
subject to the provisions of the Uniform Commercial
Code or any applicable collection agreement

102912710041 800061526011 2210006039931

60399.93

**CUSTOMER RECEIPT**

Bank Check

CHECK NUMBER

180035

DATE

08-06-2003

CHECK AMOUNT

*****24,500.00

RELATED ACCOUNT

8000615260

NON NEGOTIABLE

Two Rivers Trucking
Danielson Grain

TELETYPE COPY