

August 20, 1998

Dear Nelva and Children:

The following is the state of our affairs as of today. This is written to assist you in the settling of the estate when I, Mother or both of us pass on.

I Burial Instructions. This is the first thing to handle. We have purchased and paid cash for a lot in Memorial Oaks (I-10 and Eldridge) and have ~~ready~~ paid (in 79) for two funerals to be held in their facilities. For me I do not want Jim Jackson at my funeral. Kerry Exers will do. Papers on this are in the safe deposit box #385 in Town & Country Bank of America.

II We now have everything that I know of in a revocable Trust. Details are in the Safe Deposit Box and an Estate Planning port folio in my book case bottom shelf. Cory wills you find have been superseded. The attorney who made the Trust is Albert Vacek. You may see him if you feel he is reasonable and easy to get along with. He is ^{now} at 1151 Katy Freeway, 281-531-5800. In putting this Trust together we made everything as owned by the Elmer H & Nelva E Brunsting family Trust.

P1210

BRUNSTING000633

Houston, TX
December, 1996

Merry Christmas!

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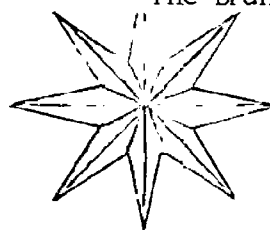
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Happy New year

The Brunstings



P1211

BRUNSTING000634

III Net worth. I have made frequent ² net worth calculations. These are loose in the front of the Estate Planning Portfolio. As of ~~7/4/98~~^{3/3/98} we were worth ~~\$650,000~~^{\$1,618,150} down from 1,729,000 on 4/1/98. The test given what the assets are. If one of us dies you kids will get \$625,000 tax free for the 5 of you ~~1998~~. But this may be held for mother to live on. This increases in slow spurts to 1,000,000 in 2007. The balance goes to the surviving in a revocable trust and for that matter all or part of the \$625,000 can be held in a separate trust by the surviving spouse if needed for living. The procedure for the last to die is like the first except all goes to the 3 kids.

IV If I go first mother will receive a pension from Chevron of about \$750/mo given she is eligible and must maintain a supplemental medical policy on Chevron plan which pays most of what Medicare doesn't and is deducted from the pension. Also \$91.78/mo for life from ~~MetLife~~ Mutual same as we get now. All courtesy of John Deere. Mother will also get nearly double her present Social Security of about \$600/mo. She is enrolled in Medicare

V Real Estate.

We own our home free and clear. Taxes currently run about \$1,000-1,200/yr because we are both over 65. They are due in December. Home insurance due Sept 1 is \$1,700 for 1998. P1212

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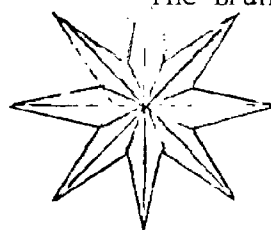
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Happy New year

The Brunstings



P1213

BRUNSTING000636

Lives with him must own it to get the ⁽³⁾ reduced tax and a tax deduct on income tax

The farm is also free and clear. Taxes are about \$7,000/year due, ^{Payable} April / and Oct. 1. These are payable to the Sioux County Treasurer in Orange City, Iowa. Rick Beyers rents the farm on a 50/50 share basis. We own 140 acres which is all farmed. He owns 4 acres that are farmed but recently we split the whole 144 acre crop 50/50. We also go 50/50 on purchase of seed, fertilizer and herbicide.

Our ^{gross} income about \$7000 - \$8000 / year. There no longer are U.S. Government subsidies to farmers. I have been selling our 1/4 of the crop as they are harvested and invest the money in something that doesn't have a fee or rent. Rick Beyers does all the business end of farming, like buying fertilizer, seed and herbicide. Any appreciation is for his account.

On May 11, 1999 the farm will have been owned by my grandfather ~~Henry~~ Henry Brunsting's family for 100 yrs. Henry paid for the then 152.57 acres for \$6500 or \$42.52/acre. My dad bought it from my grandpa for \$27,516⁶⁰ in 180/A on Sept 26, 1924. You may check into Getting a Century farm Certificate.

I presume you will sell the farm, maybe to Carol. A farm management firm in Storm Lake Iowa, sends my ^{their} pitch to me about the farm.

P1214

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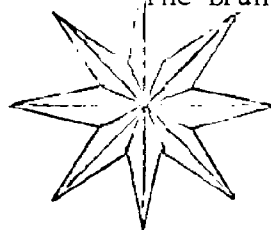
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P1215

BRUNSTING000638

Their last listing showed a farm in Scott
County for \$3600/A. The farm yielded
\$15,370 in 1997 before Federal & Iowa Income
tax. It is steady income but 3-4% yield.
Consult Rick Ribbers on farm and tax matters.
His home phone # is 712-722-3680, office #
712-722-33¹⁵/₈. If land prices go down
hold on. They will continue to rise. There may be
an inheritance tax on Iowa of \$5-10,000 for all
payable from the estate.

V Other assets.

A) This House. Mother wants to leave her
until she is carried out. Pie Reeves sold her
corner home with nothing done to it since it was
built in 1966 except a roof for two and outside painted
for \$220,000. Just today Hamelrich Home (Robert to go)
went on the market for \$314,000 and sold for this

B. Stocks etc.

1) We have some Deere, Chevron and Exxon
stock that we hold or it is held by their Companies
back at little charge. There are covered in
manila folders in the back of the top drawer of the
4 drawer file and include a Franklin and a ~~Met~~ ^{Met} Life
annuity.

2. The balance of our worldly goods are
with Bank of America, Mary Norderson
agent 465-8528 or in Town & Country
Their monthly reports including our IRA's are
filed in the front of the top drawer of the 4 drawer
file. There included our IRS.

3. Our checking acct is in Bank of America
in Town & Country. There is a \$10,000 deposit to
make checking without charge, and have interest.

P1216

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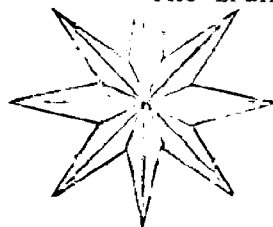
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P1217

BRUNSTING000640

C. Series E, ^{EE} and H & H-H BONDS 5

We have about \$85,000 ^(cash interest) in Bonds in the Safe Deposit Box. Our original cost was a small fraction of this so most is taxable as interest. Let mother keep them. They expire in time so try to cash each before it expires (or the interest stops) Bank can cash (Estate pays taxes 1st)

VI Life Insurance

I have about 75,000 face value life insurance. The policies are in a blue accordion file on the top shelf in my closet.

Veterans Admin. G.T. policy	10,000	
Ohio State Life Columbus, Ohio	6,000	
Ohio State Life	9,000	
Metropolitan Life	9,181	
Travelers Ins	3,735	35,287
eterna - mut	37,000	
	<u>72,281</u>	

VII Investment Records

Current - top drawer & drawer file
Old - upstairs in vertical box

VIII Safe Deposit Box

1. My grandfather's gold watch (my cousin works Henry Brunsting watch shop he 1900 or earlier)
2. My Grandpa's gold watch probably 1915-1920
Gft from his Dad & Mother
3. My mother's gold watch (or necklace)
Plus some jewelry and coins. There should be another dollar for each of our birth years.
Please identify watches in the family

P1218

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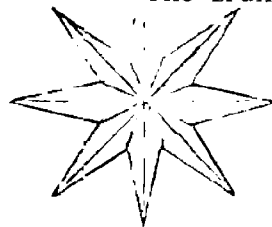
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P1219

BRUNSTING000642

VIII

4. Deeds of Home and farm

5. Birth Certificate and other papers in Brown
Overstuffed Insurance Binder

IX - Other

Income tax - Current Bottom Drawer of ⁴ ~~Drawer~~ _{file}

Aug 1983 Personal Records

News items

NO #

Other files - upstairs in Merical Boxes

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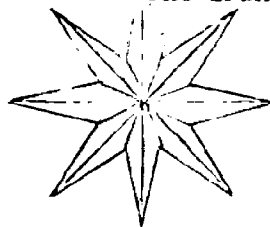
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P1221

BRUNSTING000644

TABLE ONE

HAZARD AND OPERABILITY STUDY

ESTABLISH A PROCESS REVIEW ORDER
SELECT AND INSTRUCT THE TEAM LEADER
SELECT THE TEAM MEMBERS

HOLD THE ORGANIZATIONAL MEETING
HOLD THE REVIEW MEETING(S)
APPLY THE METHOD(S) OF ANALYSIS

DEVELOP RECOMMENDATIONS
ISSUE A PROCESS SAFETY REVIEW REPORT
TAKE CORRECTIVE ACTION

SELECT LINE OR VESSEL

EXPLAIN DESIGN INTENTION
OF LINE OR VESSEL

SELECT GUIDE WORD

REPEAT FOR ALL
GUIDE WORDS

DEVELOP MEANINGFUL
DEVIATION

DETERMINE
CONSEQUENCES
ASSUMING ALL
PROTECTION FAILS

IDENTIFY CAUSES
OF DEVIATION

LIST SAFEGUARDS
AND PROTECTION
DESIGNED TO
PREVENT DEVIATION
OR CONSEQUENCE

ASSESS ACCEPTABILITY
OF RISK

XI ^{Personal} Personal items all household & items should go to mother if she wants them. Otherwise divide them up if you can do so equitably and amicably.

My Technical files and books can be disposed of. Some of the books may have some value - call local A.C.E., check through the file there may be a few gems otherwise dump

Betty Brunsting told me Steven Vander Wall, her nephew, is interested in the geneology files. If none of you wish to maintain them pass Brunsting Ross, Rubens and Stahl to him.

Amy is 2 days file of poll of wrap

Ask mother or Berdella if any of them is interested in Rensink, Koelbeck and De Struter. Or you can duplicate and one of you keep a set & Steve V.D. Well get a set

Account

Steve Vander Wall does not need these of Mother families - Amy can sort

Brunsting
Staal
Rubens
Ross

Rensink
Koelbeck
De Struter
Stevens

Physical Boundaries:

Physical boundaries are defined by the Plot Plan Vent Schematic.

Operational Modes:

The HAZOP review will address normal operation, normal start-up, and unscheduled shutdown.

ADJACENT EFFECTS:

Effects from adjacent systems are excluded.

External Events:

External events will include the category item(s) specified:

Natural	: Weather
Geologic	: None
Human	: As Relevant
Utility Failure	: All

Corrective Action Recommendation Extent:

Recommendation for corrective action shall be of a general type.

Risk Analysis:

Risk analysis is not in the scope of this Study.

III Words of the Sage.

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Any monies or property you receive from the estate or Trust are free of tax to you.

I hope you don't blow what you get. You too need a retirement account.

May I suggest!!!

Set up a personal account with Bank of America. ~~Let me know if you want to go to another well known firm.~~ ^{transfer all monies and securities you inherit to this account. Let it accumulate as has happened for 75-100 years. Draw out only enough to pay the income tax ^{if any} on earnings. if necessary}

if you have an IRA - set up a separate ^{major} account and invest in securities, ^{only if} gov't ones, ^{cheapest} and tax free municipals. ADA and maybe insure

if you have another trust with a broker with a major firm - that's OK.

Use ~~Jack Batachek~~ for legal help.

In Iowa use Rich Kildner. He deals on taxes and estates as a CPA. If you need legal help use ~~Bob Dostie~~ ^{ask Rich} in Story Center.

Don't invest or buy anything from somebody who read my obituary.

Good luck and best earnings ~~and~~ P1226

10/24/00 Memorial Oakes

Opening & Closing - \$845. each

could sell lot now \$7200 was \$4400 -
will take back for what we paid \$4400

Funeral - will return 90% of money.

Rental casket - \$1900.

P1227

BRUNSTING000654