



Prepared by: /s/ Lee Ann Pierce

Chapter 7 Trustee

Lee Ann Pierce, Trustee
PO Box 524
Brookings, SD 57006
(605) 692-9415

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

UST Form 101-7-NFR (10/1/2010)



UNITED STATES BANKRUPTCY COURT
DISTRICT OF SOUTH DAKOTA

In re:
H & I GRAIN OF HETLAND, INC. § Case No. 18-40580
Debtor(s) § Chapter 7

TAX ID/EIN: 91-1766841 §
 §

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that Lee Ann Pierce, Trustee, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

Bankruptcy Clerk Office
400 South Phillips Ave
Room 104
Sioux Falls, SD 57104-6851

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection not later than May 18, 2026, together with a request for a hearing and serve a copy of both upon the trustee, any party whose application is being challenged and the United States Trustee. If no objections are filed, the Court will act on the fee application and the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 04/21/2026

By: /s/ Lee Ann Pierce

Chapter 7 Trustee

Lee Ann Pierce, Trustee
PO Box 524
Brookings, SD 57006
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Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
 Remaining balance: \$ 4,410.01

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for priority claims: \$ 0.00
 Remaining balance: \$ 4,410.01

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$4,598,046.69 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.1 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	██████████	60,000.00	0.00	57.55
2	██████████	754,699.99	0.00	723.84
3	██████████	43,222.12	0.00	41.45
4	██████████	83,139.99	0.00	79.74
5	██████████	122,066.20	0.00	117.07
6	██████████	100,000.00	0.00	95.91
7	██████████	144,331.77	0.00	138.43
8	██████████	240,500.99	0.00	230.67



Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
9-2	North American Specialty Insurance Company	411,323.51	0.00	394.49
10		211,839.77	0.00	203.18
13		28,187.85	0.00	27.04
14		208,462.08	0.00	199.94
15		106,317.46	0.00	101.97
16		224,955.25	0.00	215.76
17		227,959.11	0.00	218.64
18		4,513.04	0.00	4.33
19-2		9,026.11	0.00	8.65
20		4,513.04	0.00	4.33
21		35,216.92	0.00	33.78
22		102,546.60	0.00	98.35
23		92,106.08	0.00	88.34
24		234,716.63	0.00	225.12
25		62,034.65	0.00	59.50
26		4,144.65	0.00	3.98
27		61,977.63	0.00	59.44
28		217,845.45	0.00	208.94
29		54,287.58	0.00	52.07
30		32,004.95	0.00	30.70
31		32,005.40	0.00	30.70
32		10,754.99	0.00	10.32
33		67,842.01	0.00	65.07
34		6,984.27	0.00	6.70
35		226,614.37	0.00	217.35
36		57,316.76	0.00	54.97
37		137,668.80	0.00	132.04
38		4,412.19	0.00	4.23
39		48,311.84	0.00	46.34
40		7,043.50	0.00	6.75

UST Form 101-7-NFR (10/1/2010)



Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
41		67,600.61	0.00	64.83
42		4,412.34	0.00	4.22
44		31,620.24	0.00	30.32
45		13,519.95	0.00	12.96

Total to be paid for timely general unsecured claims: \$ 4,410.01
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardily filed general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00

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Sterling, VA 20166-9411



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