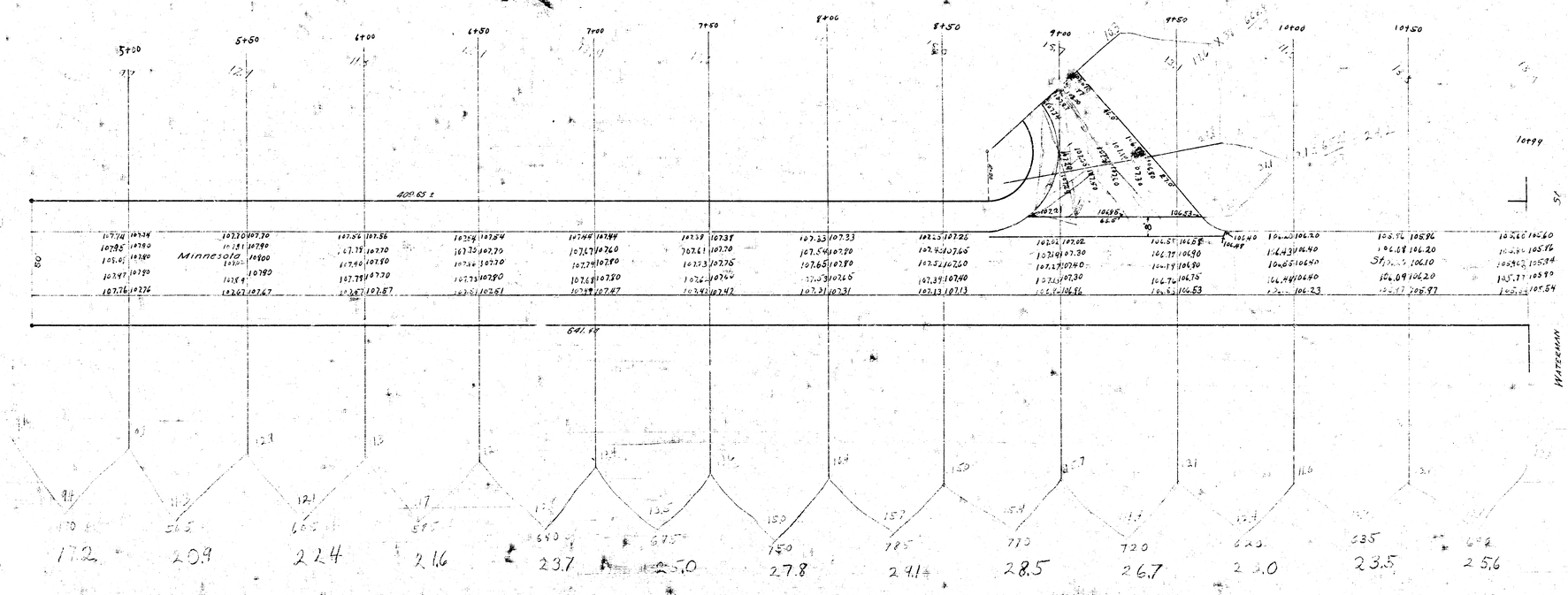Minnesota - N.L. Kellogg to S.L. Waterman