

Based on the foregoing Findings of Fact, and all of the records and proceedings herein and upon the foregoing Recommended Conclusions of Law, the Special Master makes the following:

### RECOMMENDED ORDER

1. Petitioner's request that the restriction on the "Restricted Endowment Gifts" that the gifts be used to support WCAL be partially released or, in the alternative, be modified is **granted**. The income from the endowment shall be used to conduct Core WCAL Activities.
2. Petitioner's request that it be confirmed that the "Restricted Nonendowment Gifts" are no longer subject to any restrictions is **granted**.
3. Petitioner's request that it be confirmed that the "Undocumented Gifts" are not subject to any restrictions is **denied**. The funds listed as "Undocumented Gifts" shall be added to the "Restricted Endowment Gifts" list in Exhibit A, and the income on that endowment shall be used for Core WCAL Activities.
4. Petitioner's request that the restriction on the Milford C. Jensen gift that the gift be used to support WCAL be released or, in the alternative, be modified is **granted**. The funds shall be used to support the Core WCAL Activity of creating an endowment for scholarships for students studying the organ.
5. Petitioner's request that the restriction on the Herbert and Helen Schroeder gift that the gift be used to support WCAL be completely released and that the funds be added to St. Olaf's existing Herbert A. and Helen D. Schroeder Scholarship Fund is **denied**. St. Olaf's petition asking for modification of the gifts under Minn. Stat. § 501B.31, subd. 2 is **granted**. The intent behind the endowment was clearly to support the Christmas Festival, and this intention can best be carried out by using the funds to support Core WCAL Activities, specifically the Christmas Festival.
6. Petitioner's request that the restriction on the Eunice Munck gift that the gift be used to support WCAL be released or, in the alternative, be modified is **granted**. St. Olaf is directed to use the funds to carry out Core WCAL Activities, including acquisition of new recording equipment to produce programs which feature religious music and religious services.
7. Petitioner's request that the restriction on the Norberg Distributions that the funds be used to support WCAL be partially released or, in the alternative, be modified is **granted**. The funds should be used to conduct Core WCAL Activities.
8. Petitioner's request that the restriction on the Turbis Bequest that the funds be used to support WCAL be partially released or, in the alternative, be modified is **granted**. The funds should be used to conduct Core WCAL Activities.

9. St. Olaf shall keep \$2,546,263, the present market value of the WCAL-MPR assets attributable to the Rosemount radio tower, in a restricted endowment, which will be used for "Core WCAL Activities." It should be anticipated that the income from the endowment will be used for those activities but that, in addition, St. Olaf may, at the discretion of the President, his committee and the Board of Regents, beginning in 2010, use the principal, as long as it is used for "Core WCAL Activities."

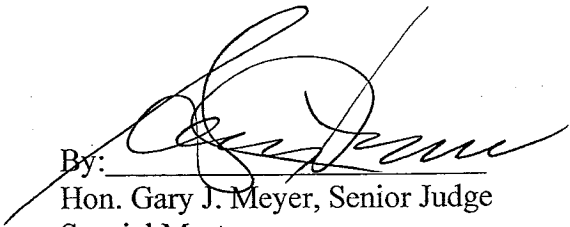
10. The Rosemount radio tower is the only asset associated with the WCAL-MPR sale that shall be part of the WCAL charitable trust.

11. The \$1,000,000 given by Leonard Hoeft as part of the larger 1995 gift shall be kept by St. Olaf in a quasi endowment in which \$50,000 of annual income is used for "Core WCAL Activities."

12. The \$21,266.90 omitted from the Petition, which was undocumented but has been held in an endowment for WCAL, shall be added to the gifts in Exhibit "C" and used for Core WCAL Activities.

13. The Eckberg gifts, totaling \$9,458, will be added to the "Restricted Endowment Gifts" endowment in Petitioner Exhibit A.

Date: March 7, 2008

By:   
Hon. Gary J. Meyer, Senior Judge  
Special Master