

EMPLOYEE RETIREMENT INCOME SECURITY ACT



Date April 15, 1992

2520032900584

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

- 1. Employer's Name Dakota Red Corporation
- 2. Employer's Address P. O. Box 5541  
Cedar Rapids, Iowa 52406
- 3. Employer ID# 42-1304397

4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># Of Employees Participating</u>
<u>Dakota Red Corporation - Supplemental Pension Agreement</u>	<u>1</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

Charles B. Bode

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