

Office of the General Counsel

Paul M. Harmon
General Counsel

March 2, 1999

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

2520032905000

RE: The Supplemental Retirement Plan of the Country Companies

Dear Sir or Madam:

Our office represents CC Services, Inc., the plan sponsor of the above-referenced plan, as well as the other affiliated employers which have adopted this plan.

Effective January 1, 1999, CC Services, Inc. (EIN: 37-1000579) established The Supplemental Retirement Plan of the Country Companies (the "Supplemental Plan"). CC Services, Inc., also sponsors Group Retirement Income Plan No. 10 issued by Country Life Insurance Company (the "Pension Plan"), which is intended to meet the requirements of a qualified plan under the Internal Revenue Code of 1986, as amended. The Supplemental Plan provides that any other company that has adopted the Pension Plan may also adopt the Supplemental Plan.

Other such employers that have now adopted the Supplemental Plan are:

| | |
|----------------------------------|-------------------|
| Country Life Insurance Company | (EIN: 37-0808781) |
| Country Mutual Insurance Company | (EIN: 37-0807507) |
| IAA Trust Company | (EIN: 37-0923942) |

This letter is intended to meet the filing obligation under ERISA for the Supplemental Plan for the four (4) employers listed above. The Supplemental Plan is being maintained by these employers primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This Supplemental Plan is the only such plan maintained by any of these employers. Currently, there are six participants in the Supplemental Plan.

ILLINOIS AGRICULTURAL ASSOCIATION® and AFFILIATED COMPANIES
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ABC Dairy, Inc. • AgriVisor Services, Inc. • CC Services, Inc. • Country Capital Management Company • Country Casualty Insurance Company • Country Investors Life Assurance Company • Country Life Insurance Company • Country Medical Plans, Inc. • Country Mutual Insurance Company • Country Preferred Insurance Company • East Side Jersey Dairy, Inc. • IAA Federal Credit Union • IAA Foundation • IAA Trust Company • IAA Trust Asset Allocation Fund, Inc. • IAA Trust Growth Fund, Inc. • IAA Trust Taxable Fixed Income Series Fund, Inc. • IAA Trust Tax Exempt Bond Fund, Inc. • Ice Cream Specialties, Inc. • Illinois Agricultural Auditing Association • Illinois Agricultural Holding Co. • Illinois Agricultural Service Company • Illinois Livestock Marketing Company • Illinois Milk Producers Association • Interstate Producers Livestock Association • PFD Supply Corporation • Prairie Farms Dairy, Inc.

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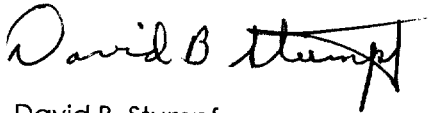
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If you have any questions regarding the Supplemental Plan or if you need any additional information regarding the Supplemental plan or the employers, please contact the undersigned.

Very truly yours,

OFFICE OF THE GENERAL COUNSEL

A handwritten signature in cursive script that reads "David B. Stumpf". The signature is written in black ink and is positioned above the typed name and title.

David B. Stumpf
Assistant General Counsel

vlt

Certified Mail
Return Receipt Requested