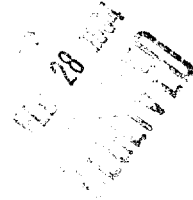


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February 2, 1994

TO: Office of Pension and Welfare
Benefit Program
Labor Management-Services Administration
U.S. DEPARTMENT OF LABOR
Washington, D.C. 20216



FROM: Employer: Intermountain Rural Electric Association
Employer I.D. No.: 84-0235244
Address: 5496 North U.S. Hwy. 85
Sedalia, Colorado 80135
Date: February 1, 1994

This document constitutes the statement required by 29 C.F.R. 2520, 104-23(a)(1), to be filed with the Secretary of Labor in respect to Nonqualified Salary Continuation Plans maintained by the above employer.

The employer currently maintains one (1) Nonqualified Salary Continuation Plan for managerial and highly compensated employees. Copies of the Plan will be provided to the Department upon receipt of a written request.

The number of participants in the Plan is as follows: 1.

Signed:


Stanley R. Lewandowski, Jr.
General Manager

Plan Administrator: Stanley R. Lewandowski, Jr.
Title: General Manager
Employer: I n t e r m o u n t a i n R u r a l E l e c t r i c
Association