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December 15, 1993

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-203, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by our organization for a select group of management or highly compensated employees.

Name of Employer: Iowa Commodities, Ltd.
Employer Identification Number: 42-1133079
Address: 1422 Central Avenue
Fort Dodge, IA 50501
Number of Plans Maintained: one
Number of Employees in Plan: two

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

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

Sincerely,


C. Richard Stark, Jr., President
Iowa Commodities, Ltd.

