

2520032033238

December 3, 1992

U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Interstates Electric & Engineering Co., Inc.
1520 Industrial Park
Sioux Center, Iowa 51250
42-0932098

This statement is to satisfy the reporting requirement of Title I of ERISA with respect to exemption from ERISA requirements for unfunded deferred compensation plans.

The above-named employer maintains an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for a management and highly compensated employee. There is one plan with one employee in the plan.

INTERSTATES ELECTRIC & ENGINEERING CO., INC.


J. E. DeBeauvoir, Treasurer

