

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Date January 23, 1994

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

2520040153735

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.

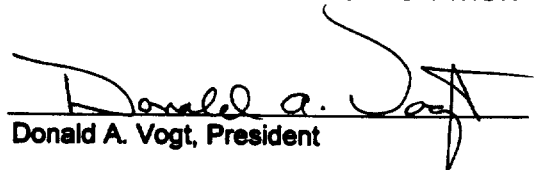
1. Employer's Name WEST SIDE UNLIMITED CORPORATION
2. Employer's Address 4201 16TH AVENUE SW
PO BOX 9129
CEDAR RAPIDS, IOWA 52409-9129
3. Employer ID# [REDACTED] 42-111180
4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
<u>Jeanne Vogt - Deferred Compensation Plan</u>	<u>One</u>
<u>Dale Vogt - Deferred Compensation Plan</u>	<u>One</u>
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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,
WEST SIDE UNLIMITED CORPORATION


Donald A. Vogt, President