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National Agricultural Aviation Association

Pension and Welfare Benefits Programs
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

January 30, 1994

Dear Sir or Madam:

Pursuant to Labor Regulations § 2520.104-23(b), we hereby advise you that we have adopted a deferred compensation plan under § 457 of the Internal Revenue Code of 1986 that is exempt from the requirements of ERISA.

- (1) The Employer's identity is:

National Agricultural Aviation Association
1005 E Street, S.E.
Washington, D.C. 20005

Employer Identification Number 520851515

- (2) The Employer maintains the plan primarily for the purpose of deferring compensation of a select group of management or highly-compensated employees.
- (3) The number of plans is 1. The number of employees participating is 1.

Respectfully submitted,

James B. Boillot
Executive Director

JB:lmo