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December 30, 2003

2520040762760

Top Hat Plan Exemption,
Employee Benefits Security Administration,
Room N-1513,
U.S. Department of Labor,
200 Constitution Avenue NW.
Washington, D.C. 20210

Re: Kansas Livestock Association

To Whom It May Concern:

This statement is being filed pursuant to Labor Regulation §2520.104-23 on behalf of the Plan Administrator of the Kansas Livestock Association Deferred Compensation Plan For Select Management Employees ("Plan").

The name and address of the employer sponsoring the Plan is the Kansas Livestock Association, 6031 SW 37th St., Topeka, Kansas 66614. The employer's EIN is 48-0546612. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is the only plan maintained by the employer for these purposes. Currently, three individuals participate in the Plan.

The Plan Administrator of the Plan will provide to the Secretary, upon request, any Plan or Plan-related documents, as may be required under Section 104(a)(6) of the Act.

Sincerely,



Douglas C. Fincher
NEWBERY, UNGERER & HICKERT LLP

DCF:cg
CC: Dee Likes

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