

**DEUEL COUNTY NATIONAL BANK**

March 12, 2004

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a nonqualified salary continuation plan sponsored by our organization for a select group of management or highly compensated employees.

1. Name of the employer: Deuel County National Bank  
P.O. Box 860
2. Mailing address of the employer: 305 4<sup>th</sup> Street West, Clear Lake, SD 57226
3. Employer's Federal Identification Number (EIN): 46-0126990
4. Number of plans maintained: One
5. Number of participants in each plan: Three
6. Date plan was implemented: February 24, 2004

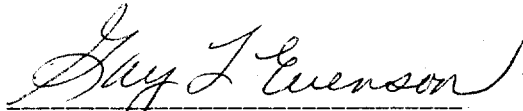
We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

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

Sincerely,

*Deuel County National Bank*

By:

  
Plan Administrator

