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22 SEPTEMBER, 1994

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: Iowa State Bank & Trust Company
2. Mailing address of the employer: P.O. Box 927, Fairfield, IA 52556
3. Employer's Federal Identification Number (EIN): 42-0335347
4. Number of plans maintained: One
5. Number of participants in each plan: Three
6. Date plan was implemented: August 30, 1994

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,

Iowa State Bank & Trust Company

By: *D.C. Grothman*
Plan Administrator

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