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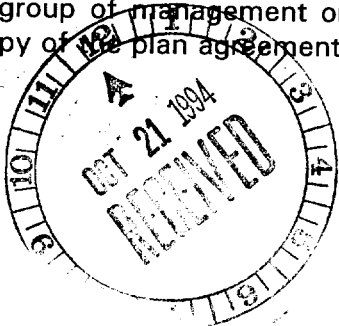
Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United State Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir or Madam:

To comply with the requirements of the alternative reporting and disclosure method under ERISA Section 110 applicable to unfunded or insured welfare benefit plans for a select group of management or highly compensated employees, as set forth in 26 CFR § 2520.104-24, the following information is provided by the undersigned plan administrator:

Employer:	Tanager Place
Mailing Address:	2309 C Street S.W. Cedar Rapids, IA 52404
Employer I.D. No. (EIN):	42-0688079
Number of Plans:	1
Number of Participants:	1

The above-named employer maintains this plan primarily for the purpose of providing benefits to a select group of management or highly compensated employees. The employer will provide a copy of the plan agreement to the Secretary of Labor upon request.



Very truly yours,

A handwritten signature in black ink that reads "Joseph E. Schmall".

Joseph E. Schmall
Attorney for Tanager Place