Johnson Co-op Grain Co.

P.O. Box 280
Johnson, KS 67855-0280
Telephone: 316 492-6210

2520042391106

Pension and Welfare Benefit Administration
Labor Management-Services Administration
U.S. Department of Labor
Washington, DC 20216

To: Secretary of Labor

Date MAY 3, 1996

From: Employer JOHNSON COOPERATIVE GRAIN COMPANY, INC.
Address BOX 280 JOHNSON, KS 67855
Employer Identification Number 48-0282610

To whom it may concern:

This declaration constitutes the statement required by 29 CFR Section 2520. 104-23 (a) (1), to be filed with the Secretary of Labor, in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains THREE (3) nonqualified deferred compensation plan for executives who are members of a select group of management or who are highly compensated. The employer will provide a copy of each plan upon request.

Plan Administrator: THOMAS P. RYAN

Title: CHIEF EXECUTIVE OFFICER

Employer: JOHNSON COOPERATIVE GRAIN COMPANY, INC.