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WRITER'S DIRECT DIAL NUMBER

283-3119

December 14, 1992

Pension & Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Ladies and Gentlemen:

This letter is to advise, under the provisions of CFR §2520.104-23(b)(1), that the employer identified below maintains the unfunded arrangements identified below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

1. Name and address of the Employer:

Nyemaster, Goode, McLaughlin, Voigts, West,
Hansell & O'Brien, P.C.
1900 Hub Tower
Des Moines, IA 50309

2. EIN: 42-1154516

3. The number of arrangements maintained by the Employer is: 50

4. The number of employees participating in the arrangements is:
50

Enclosed is a check in the amount of \$1,000 which is the prescribed civil penalty pursuant to the Department of Labor Notices issued April 20, 1992 and July 20, 1992.

If further information is required, please contact the undersigned.

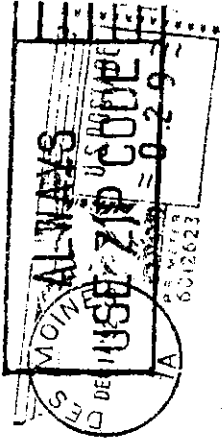
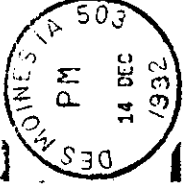
Sincerely,



Edward J. Palmer
Assistant Secretary

EJP/br
Enc.

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