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IOWA ASSOCIATION OF REALTORS
999 Oakridge Drive
Des Moines, IA 50314

December 29, 1992

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



Dear Secretary of Labor:

The Iowa Association of Realtors has a top hat plan subject to the reporting and disclosure requirements of ERISA for which it wants to retroactively comply under the current amnesty period.

Enclosed is the statement required to be filed under 29 CFR Sec. 2520.104-23 and a check for the \$1,000 penalty for failure to comply.

Thank you for your cooperation. Please call Charlie Card at (515) 223-1452 if you have any questions.

Very truly yours,

IOWA ASSOCIATION OF REALTORS

By: *Martin Lee*

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Secretary of Labor
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Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Secretary of Labor:

This letter is to comply with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees. The following information is provided pursuant to the Department of Labor Regulations, 29 CFR Sec. 2520.104-23:

1. The name of the employer is: Iowa Association of Realtors.
2. The mailing address of the employer is: 999 Oakridge Drive
Des Moines, IA 50314
3. The Employer Identification Number is: 42-0626937
4. The above-named employer maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
5. The employer maintains one such plan covering one employee.
6. As required by 29 CFR Sec. 2520.104-23(b)(2), the administrator will provide copies of the plan documents to the Secretary of Labor upon request.

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IOWA ASSOCIATION OF REALTORS

By: *Mark Lee*

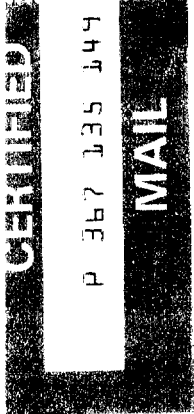
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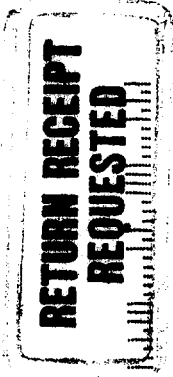
IOWA ASSOCIATION OF REALTORS

999 Oakridge Drive, Des Moines, Iowa 50314
Telephone (515) 244-2294



POST OFFICE

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