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2520043385086

January 12, 2005

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Certified Mail, Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

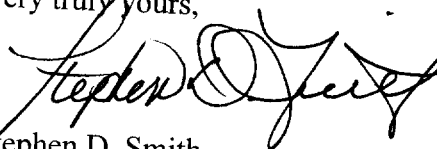
Re: Muncie Aviation Company
P. O. Box 1169, Muncie, IN 47308
EIN: 35-0534285

Ladies and Gentlemen:

The statement enclosed as Exhibit A constitutes a request to the Department of Labor that the above-named employer be permitted to use the alternative method of compliance with respect to its Muncie Aviation Company Performance Share Plan ("Plan"). The Plan, which was adopted on December 21, 2004, effective as of January 1, 2005, is the first "top-hat" plan to be adopted by the Plan sponsor.

Please review and file this statement in accordance with Department of Labor Regulation §2520.104-23. Muncie Aviation Company will provide a copy of the Plan and any related grants to the Secretary of Labor on request. If you have any questions, please contact the undersigned.

Very truly yours,


Stephen D. Smith

Enclosure

cc: Otto L. Arrington, President & CEO

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EXHIBIT A

STATEMENT OF ALTERNATIVE METHOD OF FILING FOR MUNCIE AVIATION COMPANY PERFORMANCE SHARE PLAN

1. Employer: Muncie Aviation Company
2. Address: P.O. Box 1169
Muncie, Indiana 47308
3. Employer Identification Number: 35-0534285

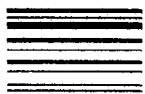
DECLARATION

Muncie Aviation Company (the "Company") declares:

That the Company now maintains one (1) non-qualified, unfunded deferred compensation plan, in the form of a "top hat" deferred compensation plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

That this filing relates to a new unfunded deferred compensation plan sponsored by the Company which was adopted on December 21, 2004, effective as of January 1, 2005.

That there are presently six (6) executive employees who are participating under such plan.



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REQUESTED

HERE ↑

Thank you for us



KRIEG · DEVAULT ^{LLP}

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TO