


5400 University Avenue
West Des Moines, IA
50266-5997

515.225.5400
www.fblfinancial.com

Farm Bureau Life Insurance Company
EquiTrust Life Insurance Company

2520043385099

 FBL Financial Group, Inc.

January 10, 2005

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

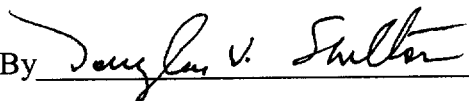
To Whom it May Concern:

EquiTrust Life Insurance Company, EIN 42-1468417, 5400 University Avenue, West Des Moines Iowa 50266, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, such plan being identified as the EquiTrust Life Insurance Company Agency Manager and Agency Vice President Matching Deferred Compensation Plan established effective as of October 20, 2004, with 5 employees eligible to participate in the plan as of that date.

The benefits for the above-named plan will be paid as needed solely from the general assets of the employer.

Yours very truly,

EquiTrust Life Insurance Company

By 

5400 University Avenue
West Des Moines, IA
50266-5997



FBL Financial Group, Inc.

CERTIFIED MAIL

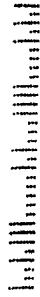


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