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**BELIN HARRIS
LAMSON McCORMICK**

A PROFESSIONAL CORPORATION • ATTORNEYS AT LAW

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December 21, 1992

CERTIFIED MAIL

Top Hat Exemption
Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20010

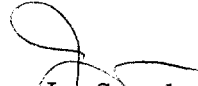
Gentlemen:

Please be advised that Belin Harris Lamson McCormick, 2000 Financial Center, Des Moines, Iowa 50309, Employer Identification #42 1260002 is maintaining a Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At this time such plan covers twenty current employees.

A check in the amount of \$1,000.00 is enclosed (#17623).

31498

Sincerely yours,

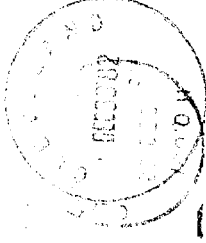
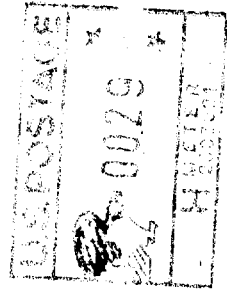

Jon L. Staudt
For the Firm



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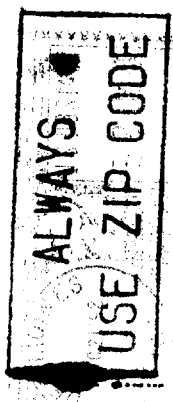
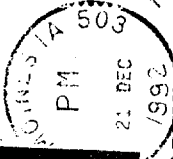
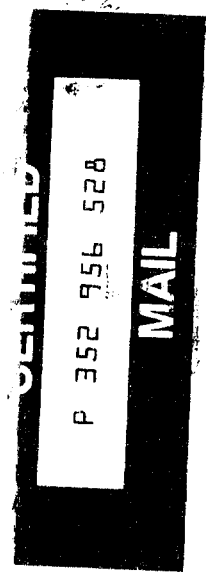
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[Handwritten signature]

Office of Pension & Welfare Program
Labor Management - Services Admin.
U.S. Department of Labor
Washington, D.C. 20216



RETURN RECEIPT REQUESTED

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