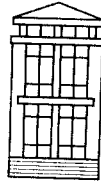


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BRADLEY & RILEY PC
ATTORNEYS AND COUNSELORS

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PO BOX 2804
CEDAR RAPIDS, IA 52406-2804

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FAX: 319-363-9824

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
00 JUN 13 AM 2:40
Timothy J. Hill
D. Burns
Ellen R. Ramo
Janice J. Kerkove
Sawyer
Shannon P. Thompson

Counsel:
Melissa Weets Anderson
Boston, Massachusetts
1-800-353-2665

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Michael K. Denney
Patrick M. Courtney
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Kelly R. Baier
Gregory J. Seyfer
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Joseph E. Schmall
Bradley G. Hart
William J. Neppel
Barbara G. Barrett
Phyllis Pearson
Margaret Van Houten
William T. McCartan
Maureen G. Kenney
Vernon P. Squires

CEDAR RAPIDS • WEST DES MOINES

E-MAIL ADDRESS: jschmal@bradleyriley.com

June 2, 2000

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United State Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

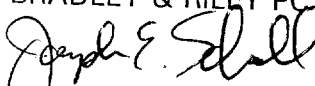
Dear Sir or Madam:

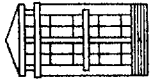
To comply with the requirements of the alternative reporting and disclosure method under ERISA Section 110 applicable to unfunded or insured welfare benefit plans for a select group of management or highly compensated employees, as set forth in 26 CFR § 2520.104-24, the following information is provided by the undersigned plan administrator:

Employer:	Kelley Property Management
Mailing Address:	2750 1 st Avenue NE Cedar Rapids, IA 52402
Employer I.D. No. (EIN):	42-1365244
Number of Plans:	1
Number of Participants:	4

The above-named employer maintains this plan primarily for the purpose of providing benefits to a select group of management or highly compensated employees. The employer will provide a copy of the plan agreement to the Secretary of Labor upon request.

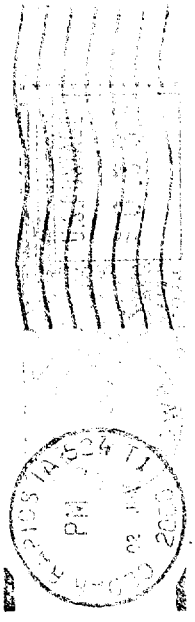
Very truly yours,

BRADLEY & RILEY PC

Joseph E. Schmall



BRADLEY & RILEY PC
ATTORNEYS AND COUNSELORS

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