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FARM BUREAU MUTUAL INSURANCE COMPANY
FARM BUREAU LIFE INSURANCE COMPANY
FBL INSURANCE COMPANY
FARM BUREAU MUTUAL FUNDS
FBL INSURANCE BROKERAGE, INC.
WEST DES MOINES, IOWA



SOUTH DAKOTA FARM BUREAU MUTUAL
INSURANCE COMPANY
HURON, SOUTH DAKOTA

UTAH FARM BUREAU INSURANCE COMPANY
SALT LAKE CITY, UTAH

February 17, 1994

United States Department of Labor
Pension and Welfare Benefits Administration
PO Box 75212
Washington, DC 20013-5212

Dear Sir/Madam:

In accordance with the Department of Labor Regulation 2520.104-23, the following deferred compensation plans are being submitted on behalf of:

Iowa Farm Bureau Federation and Affiliated Companies
5400 University Avenue
West Des Moines, IA 50266

EIN # 42-0331840

Our companies have effected on January 1, 1994 two new deferred compensation plans for a select group of management or highly compensated employees. These two plans are described below with the respective number of covered employees.

Management Deferred Compensation Plan -- 38 participants
Federation Management Deferred Compensation Plan -- 7 participants

If you have any questions, you may call me at 515-225-5812.

Sincerely,

Arlen F. Pence, ASA, MAAA, FLMI
Group and Advanced Products
Vice President

AFP/gmr

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T.B. FARM BUREAU

MAR 24 1994
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