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U.S. DEPT. OF LABOR
PENSION/PUBLIC DISCLOSURE
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May 21, 2001
Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room -5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington D.C. 20210

2520052092317

RE: Armour-NIAD Manufacturer's Employee's Credit Union 457(b) Eligible Deferred Compensation Plan

Dear Secretary:

According to Department of Labor Regulations (section 2520.104-23), this letter serves as notice that, with respect to Armour- NIAD Manufacturer's Employee's Credit Union 457 (b) Eligible Deferred Compensation Plan, the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Security Act of 1974 (ERISA), which alternative form of compliance is provided in the regulations.

We are providing the following information according to Regulation Section 2520.104-23 (b):

1. Armour-NIAD Manufacturer's Employee's Credit Union, 1602 S. Monroe, Mason City, Ia. .
2. Tax ID# 42-6056983
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains 1 plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan is as follows:
 - (a) 457(b) Eligible Deferred Compensation Plan: 1 executive

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

Bruce Oimoen
Chairman
Armour-NIAD Manufacturer's Employee's Credit Union





P.O. BOX 886
MASON CITY, IA 50402-0886

Address Service Requested

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