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January 24, 1991

2520032065770

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N. W.
Washington, D. C. 20210

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104.23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: Illinois Association of Realtors
2. Employer's Address: P. O. Box 19451
Springfield, IL 62794-9451
3. Employer ID#: 37-0644545
4. The above employer maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group or management or highly compensated employees.

| <u>Plan Name</u> | <u># of Employees Participating</u> |
|--------------------------------|-------------------------------------|
| IAR Deferred Compensation Plan | One |

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

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Please contact us if you have any questions on any of the above information.

Very truly yours,

GIFFIN, WINNING, COHEN
& BODEWES, P.C.

A handwritten signature in black ink, appearing to read "Stephen J. Bochenek", written in a cursive style.

Stephen J. Bochenek

SJB:da

cc: Gary Clayton