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September 13, 2005

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: LSCP, LLLP
4808 F. Avenue
P.O. Box 508
Marcus, Iowa 51035
EIN: 75-3006600

Dear Sir or Madam:

This notice is provided pursuant to DOL Reg. § 2520.104-23. The above-referenced employer recently adopted the LSCP, LLLP Deferred Bonus Compensation Plan. The Plan is maintained for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Four employees of the employer are currently eligible for the plan. The employer maintains one such plan.

Yours very truly,



Alice E. Helle

cc: Steve Roe

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ADDRESS SERVICE REQUESTED

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