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**ASSOCIATED MUTUAL  
INSURANCE COOPERATIVE**

WOODRIDGE, NEW YORK 12789

845/434-4550 FAX 845/434-5430

E-MAIL INSURIT@ASSOCIATEDMUTUAL.COM

U.S. DEPARTMENT OF LABOR  
BUREAU OF PENSION AND BENEFIT PROGRAMS

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October 7, 2005

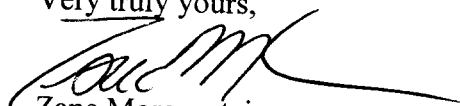
Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Non-qualified Deferred Compensation for a Select Group of Management  
And/or Highly Compensated Employees

To Whom it May Concern,

1. Name and Address of Employer Sponsoring the Plans:  
Associated Mutual Insurance Cooperative  
Attn: Zane Morganstein, President  
PO Box 307  
Woodridge, NY 12789
2. Employer Identification No. : 14-1515022
3. The Employer, Associated Mutual Insurance Cooperative, maintains the plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. At the current time there are two plans and each one covers one employee.

Very truly yours,

  
Zane Morganstein  
President

CERTIFIED MAIL  
Return Receipt Requested

