

AMERICA FIRST COMPANIES

1004 FARNAM STREET

OMAHA, NEBRASKA 68102

TELEPHONE (402) 444-1630

EBS
U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT
SECURITY ADMINISTRATION

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ADJ-202-008

August 11, 2005

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Alternative Method of Compliance with Reporting and Disclosure Requirements

Dear Sir or Madam:

On behalf of America First Companies, L.L.C. (the "Company"), I am filing this statement with you under Regulation Section 2520.104-23. I understand that this filing satisfies the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Name and Address of Employer	America First Companies, L.L.C. 1004 Farnam Street Omaha, NE 68102
Employer Identification Number	47-0776455
Number of Top Hat Plans	1
Number of Employees in the Top Hat Plan	18

The Company's Top Hat Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Top Hat Plan are paid as needed solely from the general assets of the Company. Upon request, we can provide you with copies of the Top Hat Plan documents.

Top Hat Plan Exemption
August 11, 2005
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Please contact the undersigned if you have any questions or require additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael J. Draper", with a long horizontal flourish extending to the right.

Michael J. Draper
Chief Financial Officer

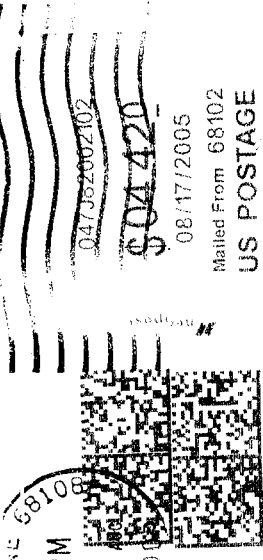
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AMERICA FIRST

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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
ROOM N-1513
US DEPT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210

