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IOWA STATE UNIVERSITY
FOUNDATION

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2505 Elwood Drive
Ames, Iowa 50010-8644
Telephone: 515.294.4607
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E-mail: questions@foundation.iastate.edu
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

October 20, 2006

Re: Iowa State University Foundation, E.I.N. 42-1143702

Dear Sir or Madam:

Pursuant to the requirements of 29 C.F.R. §25020.104-23, this letter provides notice to you of the adoption of the Iowa State University Foundation 457(f) Deferred Compensation Plan for Daniel P. Saftig (the "Plan"), effective July 1, 2006. As an unfunded "top-hat" plan, the Plan provides deferred compensation for the President & CEO of the Iowa State University Foundation, an Iowa nonprofit corporation exempted from federal income taxation as a §501(c)(3) publicly supported charity (the "Employer").

The address of the Employer is as follows:

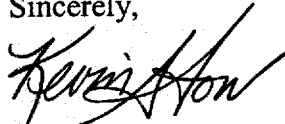
Iowa State University Foundation
2505 Elwood Drive
Ames, IA 50010

The initial number of employees covered by the Plan is one.

Additionally, in accordance with the provisions of the Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, the Employer will provide Plan documents to your office upon request.

Thank you for your assistance with this matter.

Sincerely,



Kevin Stow

Senior Director of Human Resources & Governance

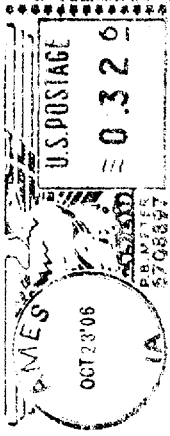
On behalf of the Plan Administrator

IOWA STATE UNIVERSITY
FOUNDATION

2505 Elwood Drive
Ames, Iowa 50010-8644

Address Service Requested

PRESORTED
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