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102

Iowa Select Farms, L.P.

REPORTING AND DISCLOSURE COMPLIANCE STATEMENT

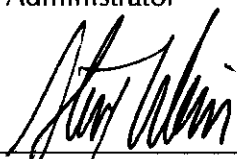
In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder, found in Section 2520.104-23, Iowa Select Farms, L.P. is filing this Reporting and Disclosure Compliance Statement, and in connection herewith, provides the following information:

EMPLOYER:	IOWA SELECT FARMS, L.P.
ADDRESS:	811 SOUTH OAK STREET IOWA FALLS, IA 50126
EMPLOYER IDENTIFICATION NUMBER:	42-1396583
PLAN NAME:	Non-qualified Equity Option Plan
NUMBER OF PLANS:	1
NUMBER OF EMPLOYEES	
PARTICIPATING IN EACH PLAN:	5
EFFECTIVE DATE OF PLAN:	September 12, 1995
DATE OF ADOPTION OF PLAN:	September 12, 1995

Iowa Select Farms, L.P. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Iowa Select Farms, L.P. will provide the Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

IOWA SELECT FARMS, L.P.  
as Plan Administrator

By:   
Steve Weiss, Treasurer

January 9, 1996  
Date

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