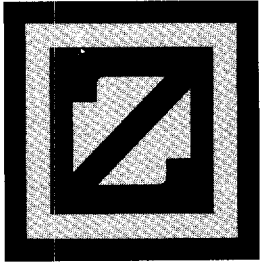


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April 2, 2007



Secretary of Labor
Pension and Welfare Benefit Administration
Labor Management-Services Administration
U.S. Department of labor
Washington, DC 20216

Employer: Zernco, Inc.
Employer ID No. 48-1165316

To Whom It May Concern:

This declaration constitutes the statement required by 29 CFR Section 2520,104-23(a)(1), to be filed with the Secretary of Labor, in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains three (3) nonqualified deferred compensation plans for executives who are members of a select group of management or who are highly compensated. The employer will provide a copy of each plan upon request. See enclosed copies of "Notice and Consent to Employer's Application for Life Insurance".

Plan Administrator: David L. Zerngast
Title: President
Employer: Zernco, Inc.

Sincerely,
ZERNCO, INC.

David L. Zerngast
President
DLZ/jlz

3 Enclosures

ZERNCO

11225 SW Hwy 54

Augusta, KS 67010

(316) 775-9991

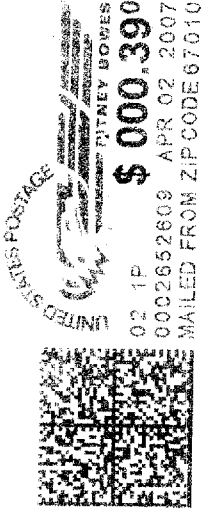
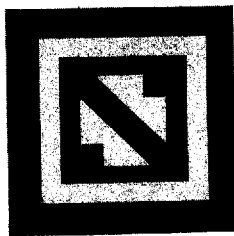
(316) 775-9993 FAX

www.zernco.com

ZERNCO, INC.

11225 SW HWY 54

Augusta, KS 67010



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