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Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington D.C. 20216

SEP 16 1994  
RECEIVED

Re: Statement Required by ERISA Regulation  
Section 2520.104-23(b).

Dear Sir/Madam:

In accordance with ERISA Regulation Section 2520.104-23(b), an alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA is provided for certain plans for a select group of management or alternative form of compliance and accordingly states the following:

1. The name, address and employer identification number of the employer is:  
American Mutual Insurance Association 42-0726450  
516 Smith St.  
P.O. Box 256  
Grand Mound, Ia 52751-0256
2. The Employer maintains a nonqualified deferred compensation plan primarily for providing deferred compensation for a select group of management or highly compensated employees or a select group of insurance agents who are not employees of the Employer.
3. The number of such plans maintained by the Employer is 1.
4. The number of employees in each plan is 1.
5. The Employer will provide plan documents to the Secretary of Labor upon request.

Very Truly Yours,

  
by

American Mutual Insurance Association

Secretary

Title