



EBSA/PUBLIC DISCLOSURE

2011 MAY 16 PM 3: 55

May 10, 2011

Top Hat Exemption
Employee Benefits Security Administration
Room N 1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in the Department of Labor's Regulations, 29 CFR XXV, § 2520.104-23, the following information is provided by the undersigned administrator:

1. The name and address of the Employer are:

Iowa Interstate Railroad, Ltd.
5900 6th Street SW
Cedar Rapids, IA 52404

2. The employer identification number (EIN) is 36-3304791.
3. The above named Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. There is one (1) Plan covering six eligible employees.
5. Upon request, the Employer will provide the Plan document to the office of Employee Benefits Security Administration.

Iowa Interstate Railroad, Ltd.
A Delaware Corporation

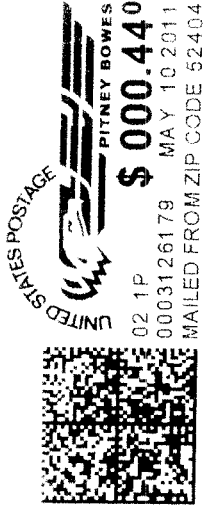
Sincerely,

A handwritten signature in black ink, appearing to read "Jerome P. Lipka".

Jerome P. Lipka
Chief Financial Officer



5900 6th Street S.W.
Cedar Rapids, IA 52404



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