

Iowa State
Education Association

777 Third Street

Des Moines, IA

50309-1301

tel: 515.471.8000

fax: 515.471.8000

www.isea.org

an affiliate of the
National Education
Association

December 1, 2011

U.S. Department of Labor
Employee Benefits Security Administration
Top-Hat Plan Exemption
200 Constitution Ave., NW, N-1513
Washington, D.C. 20210

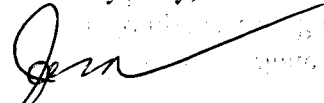
To Whom It May Concern:

Iowa State Education Association, whose address is 777 3rd Street, Des Moines, IA 50309, and EIN is 42-0335775, maintains two plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

One plan is the Iowa State Education Association President's Section 457 Deferred Compensation Plan, originally established effective as of June 15, 2008, and restated effective as of June 15, 2010, with one employee currently eligible to participate in the plan. The second plan is the Iowa State Education Association Management Section 457 Deferred Compensation Plan, originally established in 1987 and restated effective as of September 1, 2010, with seven employees currently eligible to participate in the plan. The benefits for the plans are paid as needed solely from the general assets of the employer.

Pursuant to the DFVC Program, we are submitting this statement and are simultaneously filing the most current Form 5500s for the plans stated above.

Yours very truly,



John J. Hanrahan
Associate Executive Director

Students
& Parents

RESPECT

Schools

Teachers



Great Education.
It's An Iowa Basic.

Iowa State
Education Association
777 Third Street
Des Moines, IA 50309-1301



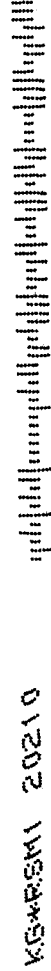
PRESORTED
FIRST CLASS

U.S. POSTAGE >> PITNEY BOWES



ZIP 50312 \$ 000.39⁰
02 1W
0001363610 DEC 01 2011

US Department of Labor
Employee Benefits Security Administration
Top-Hat Plan Exemption
200 Constitution Ave., NW, N-1513
Washington, DC 20210



KIS*P:SM 20210

804