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ERISA/PUBLIC DISCLOSURE

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June 19, 2012

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

***Re: Intermountain Farmers Association Salary Continuation Agreement***

Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, declaration is hereby made that on May 17, 2012, Intermountain Farmers Association entered into the agreement set forth below for the purpose of providing deferred compensation for a select member of its management who is also a highly compensated employee. This is a protective filing made in the event that the agreement is determined to be a "plan" subject to ERISA. Pursuant to such declaration, the following information is provided:

Name of Agreement: Salary Continuation Agreement between Intermountain Farmers Association and Layne B. Anderson, dated May 17, 2012

Employer Identification Number: 87-0188560

Number of Salary Continuation Agreements: 2

Number of Employees Participating in Salary Continuation Agreements: 2

If you have any questions regarding any of the foregoing, do not hesitate to contact the undersigned.

Very truly yours,

*Bruce E. Babcock*

Bruce E. Babcock

BEB:rm

cc: Spence Lloyd  
Randon Wilson, Esq.

BLB

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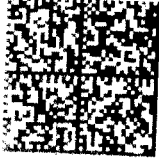
**JONES  
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