



ASSOCIATED BENEFITS
CORPORATION

2520130090793

April 11, 2013

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

USA/FOIA/PROHIBIT
2013 APR 17 PM 12:55

Dear Sir or Madam:

This is to provide notice under 29 C.F.R. § 2520.104-23. Heart of Iowa Cooperative dba Key Cooperative (the "Company") maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is the Key Cooperative Nonqualified Deferred Compensation Plan, which covers 9 employees.

The Company's employer identification number is 42-0242395. The Company's address is: 13585 620th Avenue, Roland, Iowa 50236-8061.

Please call me if you have any questions.

Sincerely,

Kelly M. Hayertz, CEBS
Director of Compliance

Associated Benefits Corporation
1415 28th Street, Suite 100
West Des Moines, IA 50266-1450

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